

AUGUST 31, 2021
FINANCIAL REPORT

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

NEBO SCHOOL DISTRICT

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GENERAL FUND - BASIC PROGRAMS

	FY2022					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	$ 55,416,131	$ 55,416,131	$ -	$ 1,070,568	$ 54,345,563	2%
Interest income	500,000	500,000	-	29,690	470,310	6%
Other local revenue	2,800,750	2,800,750	-	259,633	2,541,117	9%
Total local sources	58,716,881	58,716,881	-	1,359,891	57,356,990	2%
State sources	159,761,700	159,761,700	-	28,070,365	131,691,335	18%
Federal sources	45,000	45,000	-	-	45,000	0%
Total revenues	**218,523,581**	**218,523,581**	**-**	**29,430,256**	**189,093,325**	**13%**
Expenditures						
Salaries						
Teachers	72,503,915	72,503,915	-	5,915,769	66,588,146	8%
Teachers on special assignment	3,853,735	3,853,735	-	412,807	3,440,928	11%
Technicians	2,107,214	2,107,214	-	71,136	2,036,078	3%
Administrators	9,073,842	9,073,842	-	1,546,844	7,526,998	17%
Coordinators and managers	2,594,212	2,594,212	-	455,383	2,138,829	18%
Secretaries and clerks	9,376,353	9,376,353	-	1,455,446	7,920,907	16%
Media personnel	1,319,746	1,319,746	-	80,000	1,239,746	6%
Counselors	4,596,936	4,596,936	-	418,327	4,178,609	9%
Social workers and psychologists	130,627	130,627	-	8,961	121,666	7%
Health services personnel	279,956	279,956	-	23,151	256,805	8%
Custodial personnel	7,073,000	7,073,000	-	1,180,091	5,892,909	17%
Maintenance personnel	3,738,526	3,738,526	-	630,902	3,107,624	17%
Warehouse and delivery personnel	172,900	172,900	-	29,898	143,002	17%
Bus drivers	4,045,758	4,045,758	-	90,077	3,955,681	2%
Bonuses	150,000	150,000	-	40	149,960	0%
Training stipends	543,500	543,500	-	9,050	534,450	2%
Overtime	200,000	200,000	-	-	200,000	0%
Extra duty	1,420,215	1,420,215	-	444,232	975,983	31%
Total salaries	123,180,435	123,180,435	-	12,772,114	110,408,321	10%
Benefits						
Retirement	33,745,773	33,745,773	-	2,627,519	31,118,254	8%
Social Security	9,160,552	9,160,552	-	976,839	8,183,713	11%
Health, LTD, and life insurance	15,942,973	15,942,973	-	402	15,942,571	0%
Other	5,876,000	5,876,000	84,260	4,654,998	1,136,742	81%
Total benefits	64,725,298	64,725,298	84,260	8,259,758	56,381,280	13%
Purchased services						
Contracted Services	13,295,517	13,295,517	865,594	1,323,135	11,106,788	16%
Training and Development	207,000	207,000	7,294	12,150	187,556	9%
Travel	675,056	675,056	-	39,553	635,503	6%
Communications	653,000	653,000	9,078	68,675	575,247	12%
Utilities	5,950,779	5,950,779	36,634	957,530	4,956,615	17%
Indirect Costs	(1,570,219)	(1,570,219)	-	-	(1,570,219)	0%
Other	723,460	723,460	306	8,815	714,339	1%
Total Purchased Services	19,934,593	19,934,593	918,906	2,409,858	16,605,829	17%

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GENERAL FUND - BASIC PROGRAMS

	FY2022					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Supplies and materials						
Supplies	5,002,316	5,002,316	355,105	1,483,067	3,164,144	37%
Textbooks	2,508,867	2,508,867	17,876	893,623	1,597,368	36%
Library and audio visual	414,714	414,714	47,787	592,170	(225,243)	154%
Food	69,500	69,500	925	6,710	61,865	11%
Fuel	945,500	945,500	-	96,775	848,725	10%
Total supplies and materials	8,940,897	8,940,897	421,693	3,072,345	5,446,859	39%
Property						
Equipment	2,312,792	2,312,792	1,088,914	1,636,022	(412,144)	118%
Construction and improvements	100,000	100,000	29,795	(7,762)	77,967	22%
Total property	2,412,792	2,412,792	1,118,709	1,628,260	(334,177)	114%
Total expenditures	**219,194,015**	**219,194,015**	**2,543,568**	**28,142,335**	**188,508,112**	**14%**
Excess (deficiency) of revenues	**(670,434)**	**(670,434)**	**(2,543,568)**	**1,287,921**	**585,213**	**-1%**
Other sources (uses)						
Transfers in (out)	(3,272,796)	(3,272,796)	-	-	(3,272,796)	0%
Sale of assets	-	-	-	-	-	0%
Total other sources (uses)	(3,272,796)	(3,272,796)	-	-	(3,272,796)	0%
Net change in fund balance	**$ (3,943,230)**	**$ (3,943,230)**	**$ (2,543,568)**	**$ 1,287,921**	**$ (2,687,583)**	
Fund balances - beginning						
Nonspendable	$ 1,000,000	$ 1,000,000				
Restricted	-	-				
Committed	13,000,000	13,000,000				
Assigned	27,469,316	27,469,316				
Unassigned	21,933,029	21,933,029				
Total fund balances - beginning	63,402,345	63,402,345				
Fund balances - ending						
Nonspendable	1,000,000	1,000,000				
Restricted	-	-				
Committed	13,500,000	13,500,000				
Assigned	22,852,015	22,852,015				
Unassigned	22,107,100	22,107,100		Percent of fiscal year expired:		17%
Total fund balances - ending	**$ 59,459,115**	**$ 59,459,115**		Percent of school year expired:		8%

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GENERAL FUND - CATEGORICAL PROGRAMS

	FY2022					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	$ -	$ -	$ -	$ -	$ -	0%
Other local revenue	1,290,000	1,290,000	-	1,402	1,288,598	0%
Total local sources	1,290,000	1,290,000	-	1,402	1,288,598	0%
State sources	56,711,129	56,711,129	-	10,736,818	45,974,311	19%
Federal sources	15,223,843	15,223,843	-	113,255	15,110,588	1%
Total revenues	**73,224,972**	**73,224,972**	**-**	**10,851,475**	**62,373,497**	**15%**
Expenditures						
Salaries						
Teachers	19,753,804	19,753,804	-	1,716,242	18,037,562	9%
Teachers on special assignment	3,906,917	3,906,917	-	365,313	3,541,604	9%
Technicians	8,572,818	8,572,818	-	119,997	8,452,821	1%
Administrators	219,262	219,262	-	37,739	181,523	17%
Coordinators and managers	270,747	270,747	-	45,515	225,232	17%
Secretaries and clerks	422,924	422,924	-	71,044	351,880	17%
Media personnel	-	-	-	-	-	0%
Counselors	741,817	741,817	-	54,300	687,517	7%
Social workers and psychologists	1,824,659	1,824,659	-	129,467	1,695,192	7%
Health services personnel	3,747,504	3,747,504	-	338,915	3,408,589	9%
Custodial personnel	-	-	-	1,186	(1,186)	0%
Bus drivers	10,700	10,700	-	6,097	4,603	57%
Bonuses	-	-	-	-	-	0%
Training stipends	1,025,000	1,025,000	-	260,233	764,767	25%
Overtime	-	-	-	-	-	0%
Extra duty	1,213,530	1,213,530	-	473,569	739,961	39%
Total salaries	41,709,682	41,709,682	-	3,619,617	38,090,065	9%
Benefits						
Retirement	8,133,590	8,133,590	-	771,542	7,362,048	9%
Social Security	3,172,558	3,172,558	-	277,041	2,895,517	9%
Health, LTD, and life insurance	5,045,800	5,045,800	-	4	5,045,796	0%
Other	99,327	99,327	-	75,110	24,217	76%
Total benefits	16,451,275	16,451,275	-	1,123,697	15,327,578	7%
Purchased services						
Contracted Services	3,131,045	3,131,045	1,417,769	531,916	1,181,360	62%
Training and Development	581,500	581,500	857	56,215	524,428	10%
Travel	311,500	311,500	-	26,064	285,436	8%
Communications	48,000	48,000	-	4,588	43,412	10%
Indirect Costs	847,127	847,127	-	-	847,127	0%
Other	8,059,603	8,059,603	-	2,441	8,057,162	0%
Total Purchased Services	12,978,775	12,978,775	1,418,626	621,224	10,938,925	16%

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GENERAL FUND - CATEGORICAL PROGRAMS

	FY2022					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Supplies and materials						
Supplies	1,779,155	1,779,155	74,015	724,094	981,046	45%
Textbooks	245,000	245,000	41,605	92,409	110,986	55%
Library and audio visual	50,000	50,000	-	2,622	47,378	5%
Food	53,500	53,500	6,203	12,720	34,577	35%
Fuel	42,500	42,500	-	17,119	25,381	40%
Total supplies and materials	2,170,155	2,170,155	121,823	848,964	1,199,368	45%
Property						
Equipment	2,668,979	2,668,979	187,616	794,251	1,687,112	37%
Construction and improvements	600,000	600,000	-	11,289	588,711	2%
Total property	3,268,979	3,268,979	187,616	805,540	2,275,823	30%
Total expenditures	**76,578,866**	**76,578,866**	**1,728,065**	**7,019,042**	**67,831,759**	**11%**
Excess (deficiency) of revenues	**(3,353,894)**	**(3,353,894)**	**(1,728,065)**	**3,832,433**	**(5,458,262)**	**3%**
Other sources (uses)						
Transfers in (out)	3,253,894	3,253,894	-	-	3,253,894	0%
Sale of assets	100,000	100,000	-	2,894	97,106	3%
Total other sources (uses)	3,353,894	3,353,894	-	2,894	3,351,000	0%
Net change in fund balance	**$ -**	**$ -**	**$ (1,728,065)**	**$ 3,835,327**	**$ (2,107,262)**	
Fund balances - beginning						
Nonspendable	$ -	$ -				
Restricted	-	-				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - beginning	-	-				
Fund balances - ending						
Nonspendable	-	-				
Restricted	-	-				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-		Percent of fiscal year expired:		17%
Total fund balances - ending	**$ -**	**$ -**		Percent of school year expired:		8%

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GENERAL FUND - COMBINED PROGRAMS

	FY2022					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	$ 55,416,131	$ 55,416,131	$ -	$ 1,070,568	$ 54,345,563	2%
Interest income	500,000	500,000	-	29,690	470,310	6%
Other local revenue	4,090,750	4,090,750	-	261,035	3,829,715	6%
Total local sources	60,006,881	60,006,881	-	1,361,293	58,645,588	2%
State sources	216,472,829	216,472,829	-	38,807,183	177,665,646	18%
Federal sources	15,268,843	15,268,843	-	113,255	15,155,588	1%
Total revenues	**291,748,553**	**291,748,553**	**-**	**40,281,731**	**251,466,822**	**14%**
Expenditures						
Salaries						
Teachers	92,257,719	92,257,719	-	7,632,011	84,625,708	8%
Teachers on special assignment	7,760,652	7,760,652	-	778,120	6,982,532	10%
Technicians	10,680,032	10,680,032	-	191,133	10,488,899	2%
Administrators	9,293,104	9,293,104	-	1,584,583	7,708,521	17%
Coordinators and managers	2,864,959	2,864,959	-	500,898	2,364,061	17%
Secretaries and clerks	9,799,277	9,799,277	-	1,526,490	8,272,787	16%
Media personnel	1,319,746	1,319,746	-	80,000	1,239,746	6%
Counselors	5,338,753	5,338,753	-	472,627	4,866,126	9%
Social workers and psychologists	1,955,286	1,955,286	-	138,428	1,816,858	7%
Health services personnel	4,027,460	4,027,460	-	362,066	3,665,394	9%
Custodial personnel	7,073,000	7,073,000	-	1,181,277	5,891,723	17%
Maintenance personnel	3,738,526	3,738,526	-	630,902	3,107,624	17%
Warehouse and delivery personnel	172,900	172,900	-	29,898	143,002	17%
Bus drivers	4,056,458	4,056,458	-	96,174	3,960,284	2%
Bonuses	150,000	150,000	-	40	149,960	0%
Training stipends	1,568,500	1,568,500	-	269,283	1,299,217	17%
Overtime	200,000	200,000	-	-	200,000	0%
Extra duty	2,633,745	2,633,745	-	917,801	1,715,944	35%
Total salaries	164,890,117	164,890,117	-	16,391,731	148,498,386	10%
Benefits						
Retirement	41,879,363	41,879,363	-	3,399,061	38,480,302	8%
Social Security	12,333,110	12,333,110	-	1,253,880	11,079,230	10%
Health, LTD, and life insurance	20,988,773	20,988,773	-	406	20,988,367	0%
Other	5,975,327	5,975,327	84,260	4,730,108	1,160,959	81%
Total benefits	81,176,573	81,176,573	84,260	9,383,455	71,708,858	12%
Purchased services						
Contracted Services	16,426,562	16,426,562	2,283,363	1,855,051	12,288,148	25%
Training and Development	788,500	788,500	8,151	68,365	711,984	10%
Travel	986,556	986,556	-	65,617	920,939	7%
Communications	701,000	701,000	9,078	73,263	618,659	12%
Utilities	5,950,779	5,950,779	36,634	957,530	4,956,615	17%
Indirect Costs	(723,092)	(723,092)	-	-	(723,092)	0%
Other	8,783,063	8,783,063	306	11,256	8,771,501	0%
Total Purchased Services	32,913,368	32,913,368	2,337,532	3,031,082	27,544,754	16%

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GENERAL FUND - COMBINED PROGRAMS

	FY2022					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Supplies and materials						
Supplies	6,781,471	6,781,471	429,120	2,207,161	4,145,190	39%
Textbooks	2,753,867	2,753,867	59,481	986,032	1,708,354	38%
Library and audio visual	464,714	464,714	47,787	594,792	(177,865)	138%
Food	123,000	123,000	7,128	19,430	96,442	22%
Fuel	988,000	988,000	-	113,894	874,106	12%
Total supplies and materials	11,111,052	11,111,052	543,516	3,921,309	6,646,227	39%
Property						
Equipment	4,981,771	4,981,771	1,276,530	2,430,273	1,274,968	74%
Construction and improvements	700,000	700,000	29,795	3,527	666,678	5%
Total property	5,681,771	5,681,771	1,306,325	2,433,800	1,941,646	66%
Total expenditures	**295,772,881**	**295,772,881**	**4,271,633**	**35,161,377**	**256,339,871**	**13%**
Excess (deficiency) of revenues	**(4,024,328)**	**(4,024,328)**	**(4,271,633)**	**5,120,354**	**(4,873,049)**	**1%**
Other sources (uses)						
Transfers in (out)	(18,902)	(18,902)	-	-	(18,902)	0%
Sale of assets	100,000	100,000	-	2,894	97,106	3%
Total other sources (uses)	81,098	81,098	-	2,894	78,204	4%
Net change in fund balance	**$ (3,943,230)**	**$ (3,943,230)**	**$ (4,271,633)**	**$ 5,123,248**	**$ (4,794,845)**	
Fund balances - beginning						
Nonspendable	$ 1,000,000	$ 1,000,000				
Restricted	-	-				
Committed	13,000,000	13,000,000				
Assigned	27,469,316	27,469,316				
Unassigned	21,933,029	21,933,029				
Total fund balances - beginning	63,402,345	63,402,345				
Fund balances - ending						
Nonspendable	1,000,000	1,000,000				
Restricted	-	-				
Committed	13,500,000	13,500,000				
Assigned	22,852,015	22,852,015				
Unassigned	22,107,100	22,107,100		Percent of fiscal year expired:		17%
Total fund balances - ending	**$ 59,459,115**	**$ 59,459,115**		Percent of school year expired:		8%

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SCHOOL ACTIVITIES FUND

	FY2022					
	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	8,825,392	8,825,392				
Unassigned	-	-				
Total fund balances - beginning	8,825,392	8,825,392				
Fund balances - ending						
Nonspendable	-	-				
Restricted	-	-				
Committed	-	-				
Assigned	8,825,392	8,825,392				
Unassigned	-	-		Percent of fiscal year expired:		17%
Total fund balances - ending	**$ 8,825,392**	**$ 8,825,392**		Percent of school year expired:		8%

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NON K - 12 PROGRAMS FUND

	FY2022					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	$ 2,627,646	$ 2,627,646	$ -	$ 40,285	$ 2,587,361	2%
Interest income	10,000	10,000	-	-	10,000	0%
Other local revenue	670,000	670,000	-	62,815	607,185	9%
Total local sources	3,307,646	3,307,646	-	103,100	3,204,546	3%
State sources	3,372,328	3,372,328	-	562,054	2,810,274	17%
Federal sources	715,000	715,000	-	-	715,000	0%
Total revenues	**7,394,974**	**7,394,974**	**-**	**665,154**	**6,729,820**	**9%**
Expenditures						
Salaries						
Teachers	1,683,267	1,683,267	-	128,939	1,554,328	8%
Teachers on special assignment	221,994	221,994	-	26,975	195,019	12%
Technicians	899,638	899,638	-	21,431	878,207	2%
Administrators	59,199	59,199	-	9,866	49,333	17%
Coordinators and managers	52,073	52,073	-	8,679	43,394	17%
Secretaries and clerks	10,130	10,130	-	1,614	8,516	16%
Health services personnel	106,692	106,692	-	9,126	97,566	9%
Coaches and advisors	1,308,164	1,308,164	-	500	1,307,664	0%
Extra duty	183,247	183,247	-	72,881	110,366	40%
Total salaries	4,524,404	4,524,404	-	280,011	4,244,393	6%
Benefits						
Retirement	851,044	851,044	-	56,073	794,971	7%
Social Security	315,519	315,519	-	21,429	294,090	7%
Health, LTD, and life insurance	246,724	246,724	-	6	246,718	0%
Other	5,846	5,846	-	6,011	(165)	103%
Total benefits	1,419,133	1,419,133	-	83,519	1,335,614	6%
Purchased services						
Contracted Services	66,000	66,000	-	8,208	57,792	12%
Training and Development	8,500	8,500	-	-	8,500	0%
Travel	19,650	19,650	-	6,211	13,439	32%
Communications	5,000	5,000	-	598	4,402	12%
Indirect Costs	23,092	23,092	-	-	23,092	0%
Other	623,933	623,933	-	-	623,933	0%
Total Purchased Services	746,175	746,175	-	15,017	731,158	2%
Supplies and materials						
Supplies	192,300	192,300	7,841	136,997	47,462	75%
Textbooks	-	-	-	-	-	0%
Food	3,500	3,500	-	114	3,386	3%
Fuel	2,500	2,500	-	1,976	524	79%
Total supplies and materials	198,300	198,300	7,841	139,087	51,372	74%

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NON K - 12 PROGRAMS FUND

	FY2022					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Property						
Equipment	55,000	55,000	1,298	5,632	48,070	13%
Total property	55,000	55,000	1,298	5,632	48,070	13%
Total expenditures	**6,943,012**	**6,943,012**	**9,139**	**523,266**	**6,410,607**	**8%**
Excess (deficiency) of revenues	**451,962**	**451,962**	**(9,139)**	**141,888**	**319,213**	**1%**
Other sources (uses)						
Transfers in (out)	18,902	18,902	-	-	18,902	0%
Total other sources (uses)	18,902	18,902	-	-	18,902	0%
Net change in fund balance	**$ 470,864**	**$ 470,864**	**$ (9,139)**	**$ 141,888**	**$ 338,115**	
Fund balances - beginning						
Nonspendable	$ -	$ -				
Restricted	1,481,317	1,481,317				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - beginning	1,481,317	1,481,317				
Fund balances - ending						
Nonspendable	-	-				
Restricted	1,952,181	1,952,181				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-		Percent of fiscal year expired:		17%
Total fund balances - ending	**$ 1,952,181**	**$ 1,952,181**		Percent of school year expired:		8%

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PASS-THROUGH TAXES FUND

	FY2022					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	$ 1,601,347	$ 1,601,347	$ -	$ -	$ 1,601,347	0%
Total local sources	1,601,347	1,601,347	-	-	1,601,347	0%
Total revenues	**1,601,347**	**1,601,347**	**-**	**-**	**1,601,347**	**0%**
Expenditures						
Purchased services						
Other	1,601,347	1,601,347	-	-	1,601,347	0%
Total Purchased Services	1,601,347	1,601,347	-	-	1,601,347	0%
Total expenditures	**1,601,347**	**1,601,347**	**-**	**-**	**1,601,347**	**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	-	-		Percent of fiscal year expired:		17%
Total fund balances - ending	**$ -**	**$ -**		Percent of school year expired:		8%

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DEBT SERVICE FUND

	FY2022					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	$ 35,343,173	$ 35,343,173	$ -	$ 698,941	$ 34,644,232	2%
Interest income	75,000	75,000	-	-	75,000	0%
Total local sources	35,418,173	35,418,173	-	698,941	34,719,232	2%
Federal sources	-	-	-	-	-	0%
Total revenues	**35,418,173**	**35,418,173**	**-**	**698,941**	**34,719,232**	**2%**
Expenditures						
Property						
Equipment	-	-	-	-	-	0%
Total property	-	-	-	-	-	0%
Total expenditures	**-**	**-**	**-**	**-**	**-**	**0%**
Excess (deficiency) of revenues	**35,418,173**	**35,418,173**	**-**	**698,941**	**34,719,232**	**2%**
Other sources (uses)						
Paying agent and bond issuance costs	(25,000)	(25,000)	-	(695)	(24,305)	3%
Principal	(29,140,000)	(29,140,000)	-	-	(29,140,000)	0%
Interest	(6,276,680)	(6,276,680)	-	-	(6,276,680)	0%
Total other sources (uses)	(35,441,680)	(35,441,680)	-	(695)	(35,440,985)	0%
Net change in fund balance	**$ (23,507)**	**$ (23,507)**	**$ -**	**$ 698,246**	**$ (721,753)**	
Fund balances - beginning						
Nonspendable	$ -	$ -				
Restricted	1,012,197	1,012,197				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - beginning	1,012,197	1,012,197				
Fund balances - ending						
Nonspendable	-	-				
Restricted	988,690	988,690				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-		Percent of fiscal year expired:		17%
Total fund balances - ending	**$ 988,690**	**$ 988,690**		Percent of school year expired:		8%

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CAPITAL PROJECTS FUND

	FY2022					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	$ 18,435,488	$ 18,435,488	$ -	$ 360,045	$ 18,075,443	2%
Interest income	350,000	350,000	-	936	349,064	0%
Other local revenue	25,000	25,000	-	8,187	16,813	33%
Total local sources	18,810,488	18,810,488	-	369,168	18,441,320	2%
State sources	9,683,883	9,683,883	-	1,613,980	8,069,903	17%
Total revenues	**28,494,371**	**28,494,371**	**-**	**1,983,148**	**26,511,223**	**7%**
Expenditures						
Purchased services						
Contracted Services	175,000	175,000	-	146,813	28,187	84%
Utilities	-	-	-	-	-	0%
Total Purchased Services	175,000	175,000	-	146,813	28,187	84%
Property						
Equipment	3,955,000	3,955,000	213,745	2,929,932	811,323	79%
Property purchases	3,632,000	3,632,000	-	27,092	3,604,908	1%
Construction and improvements	39,158,839	39,158,839	14,123,799	3,997,443	21,037,597	46%
Total property	46,745,839	46,745,839	14,337,544	6,954,467	25,453,828	46%
Total expenditures	**46,920,839**	**46,920,839**	**14,337,544**	**7,101,280**	**25,482,015**	**46%**
Excess (deficiency) of revenues	**(18,426,468)**	**(18,426,468)**	**(14,337,544)**	**(5,118,132)**	**1,029,208**	**-39%**
Other sources (uses)						
Bond sale proceeds	25,000,000	25,000,000	-	21,775,000	3,225,000	87%
Bond sale premiums (discounts)	-	-	-	3,384,244	(3,384,244)	0%
Sale of assets	1,035,000	1,035,000	-	-	1,035,000	0%
Paying agent and bond issuance costs	(250,000)	(250,000)	-	(125,184)	(124,816)	50%
Principal	(1,750,000)	(1,750,000)	-	-	(1,750,000)	0%
Interest	(1,401,838)	(1,401,838)	-	-	(1,401,838)	0%
Total other sources (uses)	22,633,162	22,633,162	-	25,034,060	(2,400,898)	111%
Net change in fund balance	**$ 4,206,694**	**$ 4,206,694**	**$ (14,337,544)**	**$ 19,915,928**	**$ (1,371,690)**	

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CAPITAL PROJECTS FUND

	FY2022					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Fund balances - beginning						
Nonspendable	$ 300,000	$ 300,000				
Restricted	-	-				
Committed	13,119,663	13,119,663				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - beginning	13,419,663	13,419,663				
Fund balances - ending						
Nonspendable	300,000	300,000				
Restricted	-	-				
Committed	17,326,357	17,326,357				
Assigned	-	-				
Unassigned	-	-		Percent of fiscal year expired:		17%
Total fund balances - ending	**$ 17,626,357**	**$ 17,626,357**		Percent of school year expired:		8%

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CHILD NUTRITION FUND

	FY2022					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Interest income	$ 10,000	$ 10,000	$ -	$ -	$ 10,000	0%
Other local revenue	375,000	375,000	-	8,272	366,728	2%
Total local sources	385,000	385,000	-	8,272	376,728	2%
State sources	2,050,000	2,050,000	-	-	2,050,000	0%
Federal sources	10,535,000	10,535,000	-	-	10,535,000	0%
Total revenues	**12,970,000**	**12,970,000**	**-**	**8,272**	**12,961,728**	**0%**
Expenditures						
Salaries						
Coordinators and managers	1,182,365	1,182,365	-	117,487	1,064,878	10%
Secretaries and clerks	932,636	932,636	-	18,232	914,404	2%
Maintenance personnel	74,900	74,900	-	10,722	64,178	14%
Warehouse and delivery personnel	226,947	226,947	-	44,848	182,099	20%
Cooks	2,006,000	2,006,000	-	-	2,006,000	0%
Overtime	-	-	-	-	-	0%
Total salaries	4,422,848	4,422,848	-	191,289	4,231,559	4%
Benefits						
Retirement	670,034	670,034	-	43,263	626,771	6%
Social Security	326,350	326,350	-	14,647	311,703	4%
Health, LTD, and life insurance	296,395	296,395	-	-	296,395	0%
Other	87,500	87,500	-	81,085	6,415	93%
Total benefits	1,380,279	1,380,279	-	138,995	1,241,284	10%
Purchased services						
Contracted Services	522,000	522,000	5,670	90,492	425,838	18%
Training and Development	5,000	5,000	-	-	5,000	0%
Travel	10,000	10,000	-	150	9,850	2%
Communications	5,000	5,000	-	315	4,685	6%
Indirect Costs	700,000	700,000	-	-	700,000	0%
Other	500	500	-	38	462	8%
Total Purchased Services	1,242,500	1,242,500	5,670	90,995	1,145,835	8%
Supplies and materials						
Supplies	610,000	610,000	2,224	79,902	527,874	13%
Food	5,202,500	5,202,500	1,395,349	463,324	3,343,827	36%
Fuel	10,000	10,000	-	107	9,893	1%
Total supplies and materials	5,822,500	5,822,500	1,397,573	543,333	3,881,594	33%

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CHILD NUTRITION FUND

	FY2022					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Property						
Equipment	155,000	155,000	19,924	50,659	84,417	46%
Total property	155,000	155,000	19,924	50,659	84,417	46%
Total expenditures	**13,023,127**	**13,023,127**	**1,423,167**	**1,015,271**	**10,584,689**	**19%**
Excess (deficiency) of revenues	**(53,127)**	**(53,127)**	**(1,423,167)**	**(1,006,999)**	**2,377,039**	**-19%**
Other sources (uses)						
Transfers in (out)	-	-	-	-	-	0%
Sale of assets	10,000	10,000	-	-	10,000	0%
Total other sources (uses)	10,000	10,000	-	-	10,000	0%
Net change in fund balance	**$ (43,127)**	**$ (43,127)**	**$ (1,423,167)**	**$ (1,006,999)**	**$ 2,387,039**	
Fund balances - beginning						
Nonspendable	$ 750,000	$ 750,000				
Restricted	2,220,588	2,220,588				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - beginning	2,970,588	2,970,588				
Fund balances - ending						
Nonspendable	750,000	750,000				
Restricted	2,177,461	2,177,461				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-		Percent of fiscal year expired:		17%
Total fund balances - ending	**$ 2,927,461**	**$ 2,927,461**		Percent of school year expired:		8%

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ALL FUNDS

	FY2022					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	$ 113,423,785	$ 113,423,785	$ -	$ 2,169,839	$ 111,253,946	2%
Interest income	995,000	995,000	-	30,626	964,374	3%
Other local revenue	17,610,750	17,610,750	-	340,309	17,270,441	2%
Total local sources	132,029,535	132,029,535	-	2,540,774	129,488,761	2%
State sources	231,579,040	231,579,040	-	40,983,217	190,595,823	18%
Federal sources	26,518,843	26,518,843	-	113,255	26,405,588	0%
Total revenues	**390,127,418**	**390,127,418**	**-**	**43,637,246**	**346,490,172**	**11%**
Expenditures						
Salaries						
Teachers	93,940,986	93,940,986	-	7,760,950	86,180,036	8%
Teachers on special assignment	7,982,646	7,982,646	-	805,095	7,177,551	10%
Technicians	11,579,670	11,579,670	-	212,564	11,367,106	2%
Administrators	9,352,303	9,352,303	-	1,594,449	7,757,854	17%
Coordinators and managers	4,099,397	4,099,397	-	627,064	3,472,333	15%
Secretaries and clerks	10,742,043	10,742,043	-	1,546,336	9,195,707	14%
Media personnel	1,319,746	1,319,746	-	80,000	1,239,746	6%
Counselors	5,338,753	5,338,753	-	472,627	4,866,126	9%
Social workers and psychologists	1,955,286	1,955,286	-	138,428	1,816,858	7%
Health services personnel	4,134,152	4,134,152	-	371,192	3,762,960	9%
Coaches and advisors	1,308,164	1,308,164	-	500	1,307,664	0%
Custodial personnel	7,073,000	7,073,000	-	1,181,277	5,891,723	17%
Maintenance personnel	3,813,426	3,813,426	-	641,624	3,171,802	17%
Warehouse and delivery personnel	399,847	399,847	-	74,746	325,101	19%
Cooks	2,006,000	2,006,000	-	-	2,006,000	0%
Bus drivers	4,056,458	4,056,458	-	96,174	3,960,284	2%
Bonuses	150,000	150,000	-	40	149,960	0%
Training stipends	1,568,500	1,568,500	-	269,283	1,299,217	17%
Overtime	200,000	200,000	-	-	200,000	0%
Extra duty	2,816,992	2,816,992	-	990,682	1,826,310	35%
Total salaries	173,837,369	173,837,369	-	16,863,031	156,974,338	10%
Benefits						
Retirement	43,400,441	43,400,441	-	3,498,397	39,902,044	8%
Social Security	12,974,979	12,974,979	-	1,289,956	11,685,023	10%
Health, LTD, and life insurance	21,531,892	21,531,892	-	412	21,531,480	0%
Other	6,068,673	6,068,673	84,260	4,817,204	1,167,209	81%
Total benefits	83,975,985	83,975,985	84,260	9,605,969	74,285,756	12%

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ALL FUNDS

	FY2022					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Purchased services						
Contracted Services	17,189,562	17,189,562	2,289,033	2,100,564	12,799,965	26%
Training and Development	802,000	802,000	8,151	68,365	725,484	10%
Travel	1,266,206	1,266,206	-	71,978	1,194,228	6%
Communications	711,000	711,000	9,078	74,176	627,746	12%
Utilities	5,950,779	5,950,779	36,634	957,530	4,956,615	17%
Indirect Costs	-	-	-	-	-	0%
Other	11,008,843	11,008,843	306	11,294	10,997,243	0%
Total Purchased Services	36,928,390	36,928,390	2,343,202	3,283,907	31,301,281	15%
Supplies and materials						
Supplies	18,633,771	18,633,771	439,185	2,424,060	15,770,526	15%
Textbooks	3,253,867	3,253,867	59,481	986,032	2,208,354	32%
Library and audio visual	664,714	664,714	47,787	594,792	22,135	97%
Food	5,329,000	5,329,000	1,402,477	482,868	3,443,655	35%
Fuel	1,000,500	1,000,500	-	115,977	884,523	12%
Total supplies and materials	28,881,852	28,881,852	1,948,930	4,603,729	22,329,193	22%
Property						
Equipment	9,646,771	9,646,771	1,511,497	5,416,496	2,718,778	72%
Property purchases	3,632,000	3,632,000	-	27,092	3,604,908	1%
Construction and improvements	39,858,839	39,858,839	14,153,594	4,000,970	21,704,275	46%
Total property	53,137,610	53,137,610	15,665,091	9,444,558	28,027,961	47%
Total expenditures	**376,761,206**	**376,761,206**	**20,041,483**	**43,801,194**	**312,918,529**	**17%**
Excess (deficiency) of revenues	**13,366,212**	**13,366,212**	**(20,041,483)**	**(163,948)**	**33,571,643**	**-6%**
Other sources (uses)						
Bond sale proceeds	25,000,000	25,000,000	-	21,775,000	3,225,000	87%
Sale of assets	1,145,000	1,145,000	-	2,894	1,142,106	0%
Paying agent and bond issuance costs	(275,000)	(275,000)	-	(125,879)	(149,121)	46%
Principal	(30,890,000)	(30,890,000)	-	-	(30,890,000)	0%
Interest	(7,678,518)	(7,678,518)	-	-	(7,678,518)	0%
Total other sources (uses)	(12,698,518)	(12,698,518)	-	25,036,259	(37,734,777)	-197%
Net change in fund balance	**$ 667,694**	**$ 667,694**	**$ (20,041,483)**	**$ 24,872,311**	**$ (4,163,134)**	

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ALL FUNDS

	FY2022					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Fund balances - beginning						
Nonspendable	$ 2,050,000	$ 2,050,000				
Restricted	4,714,102	4,714,102				
Committed	26,119,663	26,119,663				
Assigned	36,294,708	36,294,708				
Unassigned	21,933,029	21,933,029				
Total fund balances - beginning	91,111,502	91,111,502				
Fund balances - ending						
Nonspendable	2,050,000	2,050,000				
Restricted	5,118,332	5,118,332				
Committed	30,826,357	30,826,357				
Assigned	31,677,407	31,677,407				
Unassigned	22,107,100	22,107,100		Percent of fiscal year expired:		17%
Total fund balances - ending	**$ 91,779,196**	**$ 91,779,196**		Percent of school year expired:		8%

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FY2022 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	$ 55,416,131	$ -	$ 2,627,646	$ 1,601,347	$ 35,343,173	$ 18,435,488	$ -	$ 113,423,785
Interest income	500,000	50,000	10,000	-	75,000	350,000	10,000	995,000
Other local revenue	4,090,750	12,450,000	670,000	-	-	25,000	375,000	17,610,750
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
State sources	216,472,829	-	3,372,328	-	-	9,683,883	2,050,000	231,579,040
Federal sources	15,268,843	-	715,000	-	-	-	10,535,000	26,518,843
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**
Expenditures								
Salaries								
Teachers	92,257,719	-	1,683,267	-	-	-	-	93,940,986
Teachers on special assignment	7,760,652	-	221,994	-	-	-	-	7,982,646
Technicians	10,680,032	-	899,638	-	-	-	-	11,579,670
Administrators	9,293,104	-	59,199	-	-	-	-	9,352,303
Coordinators and managers	2,864,959	-	52,073	-	-	-	1,182,365	4,099,397
Secretaries and clerks	9,799,277	-	10,130	-	-	-	932,636	10,742,043
Media personnel	1,319,746	-	-	-	-	-	-	1,319,746
Counselors	5,338,753	-	-	-	-	-	-	5,338,753
Social workers and psychologists	1,955,286	-	-	-	-	-	-	1,955,286
Health services personnel	4,027,460	-	106,692	-	-	-	-	4,134,152
Coaches and advisors	-	-	1,308,164	-	-	-	-	1,308,164
Custodial personnel	7,073,000	-	-	-	-	-	-	7,073,000
Maintenance personnel	3,738,526	-	-	-	-	-	74,900	3,813,426
Warehouse and delivery personnel	172,900	-	-	-	-	-	226,947	399,847
Cooks	-	-	-	-	-	-	2,006,000	2,006,000
Bus drivers	4,056,458	-	-	-	-	-	-	4,056,458
Bonuses	150,000	-	-	-	-	-	-	150,000
Training stipends	1,568,500	-	-	-	-	-	-	1,568,500
Overtime	200,000	-	-	-	-	-	-	200,000
Extra duty	2,633,745	-	183,247	-	-	-	-	2,816,992
Total salaries	164,890,117	-	4,524,404	-	-	-	4,422,848	173,837,369
Benefits								
Retirement	41,879,363	-	851,044	-	-	-	670,034	43,400,441
Social Security	12,333,110	-	315,519	-	-	-	326,350	12,974,979
Health, LTD, and life insurance	20,988,773	-	246,724	-	-	-	296,395	21,531,892
Other	5,975,327	-	5,846	-	-	-	87,500	6,068,673
Total benefits	81,176,573	-	1,419,133	-	-	-	1,380,279	83,975,985
Purchased services								
Contracted Services	16,426,562	-	66,000	-	-	175,000	522,000	17,189,562
Training and Development	788,500	-	8,500	-	-	-	5,000	802,000
Travel	986,556	250,000	19,650	-	-	-	10,000	1,266,206
Communications	701,000	-	5,000	-	-	-	5,000	711,000
Utilities	5,950,779	-	-	-	-	-	-	5,950,779
Indirect Costs	(723,092)	-	23,092	-	-	-	700,000	-
Other	8,783,063	-	623,933	1,601,347	-	-	500	11,008,843
Total Purchased Services	32,913,368	250,000	746,175	1,601,347	-	175,000	1,242,500	36,928,390

NEBO SCHOOL DISTRICT

Financial Report

August 31, 2021

FY2022 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	6,781,471	11,050,000	192,300	-	-	-	610,000	18,633,771
Textbooks	2,753,867	500,000	-	-	-	-	-	3,253,867
Library and Audio Visual	464,714	200,000	-	-	-	-	-	664,714
Food	123,000	-	3,500	-	-	-	5,202,500	5,329,000
Fuel	988,000	-	2,500	-	-	-	10,000	1,000,500
Total Supplies and Materials	11,111,052	11,750,000	198,300	-	-	-	5,822,500	28,881,852
Fuel								
Property								
Equipment	4,981,771	500,000	55,000	-	-	3,955,000	155,000	9,646,771
Total supplies and materials	-	-	-	-	-	3,632,000	-	3,632,000
Construction and Improvements	700,000	-	-	-	-	39,158,839	-	39,858,839
Total Property	5,681,771	500,000	55,000	-	-	46,745,839	155,000	53,137,610
Total expenditures	**295,772,881**	**12,500,000**	**6,943,012**	**1,601,347**	**-**	**46,920,839**	**13,023,127**	**376,761,206**
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	-	-	-	-	-
Bond sale proceeds	-	-	-	-	-	25,000,000	-	25,000,000
Sale of assets	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
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 - beginning	63,402,345	8,825,392	1,481,317	-	1,012,197	13,419,663	2,970,588	91,111,502
Fund balances - ending								
Nonspendable	1,000,000	-	-	-	-	300,000	750,000	2,050,000
Restricted	-	-	1,952,181	-	988,690	-	2,177,461	5,118,332
Committed	13,500,000	-	-	-	-	17,326,357	-	30,826,357
Assigned	22,852,015	8,825,392	-	-	-	-	-	31,677,407
Unassigned	22,107,100	-	-	-	-	-	-	22,107,100
Total fund balances - ending	**$ 59,459,115**	**$ 8,825,392**	**$ 1,952,181**	**$ -**	**$ 988,690**	**$ 17,626,357**	**$ 2,927,461**	**$ 91,779,196**

NEBO SCHOOL DISTRICT

CHECK SUMMARY

August 2021

Check No	Account Payment Amount	Check Date	Vendor Name
00009410	180.10	08/25/21	2/90 SIGN SYSTEMS
00179698	7,293.00	08/12/21	95 PERCENT GROUP INC
00179767	4,290.00	08/19/21	95 PERCENT GROUP INC
00179643	472.75	08/11/21	ABS ARCHITECTURAL BUILDING SUPPLY
00179644	66.97	08/11/21	ACE HARDWARE SOUTHGATE
00179644	109.94	08/11/21	ACE HARDWARE SOUTHGATE
00179699	90.51	08/12/21	ACE HARDWARE SOUTHGATE
00179850	63.96	08/20/21	ACE HARDWARE SOUTHGATE
00179850	31.36	08/20/21	ACE HARDWARE SOUTHGATE
00179850	81.53	08/20/21	ACE HARDWARE SOUTHGATE
00179850	25.98	08/20/21	ACE HARDWARE SOUTHGATE
00179850	98.27	08/20/21	ACE HARDWARE SOUTHGATE
00179849	8.72	08/20/21	ACE HARDWARE (SPANISH FORK)
00179888	59.30	08/25/21	ACE HARDWARE (SPANISH FORK)
00179768	34.83	08/19/21	ADAMS, LUCUS LEO ROY
00179503	538.00	08/04/21	ADP LEMCO INC
00179503	189.00	08/04/21	ADP LEMCO INC
00179503	538.00	08/04/21	ADP LEMCO INC
00179503	538.00	08/04/21	ADP LEMCO INC
00179503	161.00	08/04/21	ADP LEMCO INC
00179503	762.00	08/04/21	ADP LEMCO INC

00179503	538.00	08/04/21	ADP LEMCO INC
00179889	3,284.43	08/25/21	ADVANCED LEARNING CENTER
00179889	2,727.76	08/25/21	ADVANCED LEARNING CENTER
00179889	394.96	08/25/21	ADVANCED LEARNING CENTER
00179645	1,006.74	08/11/21	ALARM CONTROL SYSTEMS, INC.
00179890	362.00	08/25/21	ALARM CONTROL SYSTEMS, INC.
00179890	285.00	08/25/21	ALARM CONTROL SYSTEMS, INC.
00179999	2,412.00	08/27/21	ALARM CONTROL SYSTEMS, INC.
00179769	126.73	08/19/21	ALLAN, DELIA R
00179504	6,085.35	08/04/21	ALLRED'S INC
00179646	151.78	08/11/21	ALLRED'S INC
00180000	333,177.35	08/27/21	ALL WEATHER ROOFING INC
00179505	1,861.02	08/04/21	AMAZON CAPITAL SERVICES-AMAZON BUSINESS
00179626	103.84	08/09/21	AMAZON CAPITAL SERVICES-AMAZON BUSINESS
00179770	190.82	08/19/21	AMAZON CAPITAL SERVICES-AMAZON BUSINESS
00179851	246.25	08/20/21	AMAZON CAPITAL SERVICES-AMAZON BUSINESS
00179851	25.32	08/20/21	AMAZON CAPITAL SERVICES-AMAZON BUSINESS
00179506	102.28	08/04/21	AMAZON WEB SERVICES, INC
00179771	115.80	08/19/21	AMAZON WEB SERVICES, INC
00179891	400.00	08/25/21	ANDERSEN SHUTTERS AND BLINDS
00179700	152.60	08/12/21	ANDERSON, CODY JAMES
00179507	899.00	08/04/21	APPLE COMPUTER INC
00179647	299.00	08/11/21	APPLE COMPUTER INC
00179647	1,149.00	08/11/21	APPLE COMPUTER INC
00179647	1,780.00	08/11/21	APPLE COMPUTER INC
00179647	2,940.00	08/11/21	APPLE COMPUTER INC
00179647	1,399.00	08/11/21	APPLE COMPUTER INC

00179647	2,940.00	08/11/21	APPLE COMPUTER INC
00179772	5,880.00	08/19/21	APPLE COMPUTER INC
00179772	43,960.00	08/19/21	APPLE COMPUTER INC
00179892	20,881.00	08/25/21	APPLE COMPUTER INC
00179892	2,904.00	08/25/21	APPLE COMPUTER INC
00179892	849.00	08/25/21	APPLE COMPUTER INC
00179892	119.00	08/25/21	APPLE COMPUTER INC
00179892	379.00	08/25/21	APPLE COMPUTER INC
00179587	250.00	08/06/21	APPLE VALLEY ELEMENTARY
00179852	4,625.00	08/20/21	APPLE VALLEY ELEMENTARY
00179893	4,373.91	08/25/21	APPLE VALLEY ELEMENTARY
00179893	21,705.62	08/25/21	APPLE VALLEY ELEMENTARY
00179893	5,969.23	08/25/21	APPLE VALLEY ELEMENTARY
00179893	612.69	08/25/21	APPLE VALLEY ELEMENTARY
00179893	841.82	08/25/21	APPLE VALLEY ELEMENTARY
00179575	26,494.33	08/06/21	ARMOUR CONSTRUCTION LLC
00179588	250.00	08/06/21	ART CITY ELEMENTARY
00179894	3,143.14	08/25/21	ART CITY ELEMENTARY
00179894	15,483.60	08/25/21	ART CITY ELEMENTARY
00179894	4,735.16	08/25/21	ART CITY ELEMENTARY
00179894	3,780.79	08/25/21	ART CITY ELEMENTARY
00179894	530.42	08/25/21	ART CITY ELEMENTARY
00179648	80.00	08/11/21	AT&T CORP
00179648	60.00	08/11/21	AT&T CORP
00179648	80.00	08/11/21	AT&T CORP
00179648	140.00	08/11/21	AT&T CORP
00179648	80.00	08/11/21	AT&T CORP

00179648	424.16	08/11/21	AT&T CORP
00179648	1,040.00	08/11/21	AT&T CORP
00179648	181.24	08/11/21	AT&T CORP
00179648	123.23	08/11/21	AT&T CORP
00179648	60.00	08/11/21	AT&T CORP
00179648	163.23	08/11/21	AT&T CORP
00179648	319.10	08/11/21	AT&T CORP
00179648	1,841.06	08/11/21	AT&T CORP
00179648	80.00	08/11/21	AT&T CORP
00179648	123.23	08/11/21	AT&T CORP
00179648	60.00	08/11/21	AT&T CORP
00179648	43.23	08/11/21	AT&T CORP
00179648	3,131.01	08/11/21	AT&T CORP
00179648	1,020.00	08/11/21	AT&T CORP
00179648	1,140.00	08/11/21	AT&T CORP
00179648	80.00	08/11/21	AT&T CORP
00179648	128.84	08/11/21	AT&T CORP
00179648	60.71	08/11/21	AT&T CORP
00179648	105.19	08/11/21	AT&T CORP
00179701	198.00	08/12/21	ATWOOD, CHARLIE
00179702	225.50	08/12/21	AVERY, NAOMA
00179508	33,615.74	08/04/21	BAKE CRAFTERS FOOD COMPANY
00009343	995.00	08/04/21	BARBER METALS AND FABRICATION
00009357	220.00	08/11/21	BARBER METALS AND FABRICATION
00009389	1,773.00	08/19/21	BARBER METALS AND FABRICATION
00009389	619.00	08/19/21	BARBER METALS AND FABRICATION
00009411	274.75	08/25/21	BARBER METALS AND FABRICATION

00179589	250.00	08/06/21	BARNETT ELEMENTARY SCHOOL
00179895	683.21	08/25/21	BARNETT ELEMENTARY SCHOOL
00179895	12,192.51	08/25/21	BARNETT ELEMENTARY SCHOOL
00179895	2,837.73	08/25/21	BARNETT ELEMENTARY SCHOOL
00179895	1,059.33	08/25/21	BARNETT ELEMENTARY SCHOOL
00179895	391.84	08/25/21	BARNETT ELEMENTARY SCHOOL
00180001	90.00	08/27/21	BASCOM, CAROLYN
00179509	12,277.52	08/04/21	BASIC CONVENIENCE FOODS INC
00179649	344.40	08/11/21	BATTERIES + BULBS (OREM)
00179774	122.00	08/19/21	BAXTER, BRENT
00009412	527.75	08/25/21	BELL JANITORIAL SUPPLY LC
00179510	168.00	08/04/21	BELL, TIMOTHY
00009344	548.48	08/04/21	BEST DEAL SPRING INC
00009374	1,539.90	08/12/21	BEST DEAL SPRING INC
00009390	1,936.25	08/19/21	BEST DEAL SPRING INC
00009413	650.76	08/25/21	BEST DEAL SPRING INC
00179773	12,883.63	08/19/21	B&H PHOTO VIDEO
00179703	83.55	08/12/21	BLACK, SHAUN C
00179775	123.25	08/19/21	BLACK, SHAUN C
00179704	100.30	08/12/21	BLAKE, BRIAN
00179896	525.00	08/25/21	BLAZE MASTER FIRE PROTECTION
00179896	1,895.00	08/25/21	BLAZE MASTER FIRE PROTECTION
00179511	8,426.00	08/04/21	BLOMQUIST HALE CONSULTING GROUP INC
00009345	911.00	08/04/21	BLUEFIN OFFICE GROUP LLC
00009345	67.00	08/04/21	BLUEFIN OFFICE GROUP LLC
00009345	389.00	08/04/21	BLUEFIN OFFICE GROUP LLC
00009345	1,278.00	08/04/21	BLUEFIN OFFICE GROUP LLC

00009345	319.70	08/04/21	BLUEFIN OFFICE GROUP LLC
00009345	4,360.00	08/04/21	BLUEFIN OFFICE GROUP LLC
00009375	81,899.00	08/12/21	BLUEFIN OFFICE GROUP LLC
00009375	82,166.00	08/12/21	BLUEFIN OFFICE GROUP LLC
00009401	75.46	08/20/21	BLUEFIN OFFICE GROUP LLC
00179897	450.00	08/25/21	BOLD TECHNOLOGIES
00179898	175,294.00	08/25/21	BONNEVILLE ASPHALT & REPAIR LLC
00179576	28,428.27	08/06/21	BONNEVILLE EQUIPMENT COMPANY
00179576	28,428.27	08/06/21	BONNEVILLE EQUIPMENT COMPANY
00179899	608.00	08/25/21	BONNEVILLE EQUIPMENT COMPANY
00179900	35.00	08/25/21	BRACKEN, KARLY ISABELLE
00179650	739.70	08/11/21	BRADY INDUSTRIES LLC
00179650	271.18	08/11/21	BRADY INDUSTRIES LLC
00179650	248.30	08/11/21	BRADY INDUSTRIES LLC
00179650	25,362.09	08/11/21	BRADY INDUSTRIES LLC
00179650	887.63	08/11/21	BRADY INDUSTRIES LLC
00179650	132.94	08/11/21	BRADY INDUSTRIES LLC
00179650	155.54	08/11/21	BRADY INDUSTRIES LLC
00179650	133.49	08/11/21	BRADY INDUSTRIES LLC
00179650	20.94	08/11/21	BRADY INDUSTRIES LLC
00179762	115.45	08/18/21	BRADY INDUSTRIES LLC
00179762	115.45	08/18/21	BRADY INDUSTRIES LLC
00179762	692.67	08/18/21	BRADY INDUSTRIES LLC
00179776	500.00	08/19/21	BRIGHAM YOUNG UNIVERSITY-IDAHO
00179705	94.98	08/12/21	BRINDLEY, TERRY
00179590	250.00	08/06/21	BROCKBANK ELEMENTARY SCHOOL
00179706	5,000.00	08/12/21	BROCKBANK ELEMENTARY SCHOOL

00179901	5,604.43	08/25/21	BROCKBANK ELEMENTARY SCHOOL
00179901	16,866.50	08/25/21	BROCKBANK ELEMENTARY SCHOOL
00179901	4,658.12	08/25/21	BROCKBANK ELEMENTARY SCHOOL
00179901	653.42	08/25/21	BROCKBANK ELEMENTARY SCHOOL
00179591	250.00	08/06/21	BROOKSIDE ELEMENTARY SCHOOL
00179627	2,000.00	08/09/21	BROOKSIDE ELEMENTARY SCHOOL
00179902	3,828.71	08/25/21	BROOKSIDE ELEMENTARY SCHOOL
00179902	15,492.63	08/25/21	BROOKSIDE ELEMENTARY SCHOOL
00179902	3,563.72	08/25/21	BROOKSIDE ELEMENTARY SCHOOL
00179902	1,985.64	08/25/21	BROOKSIDE ELEMENTARY SCHOOL
00179902	496.16	08/25/21	BROOKSIDE ELEMENTARY SCHOOL
00179512	309.18	08/04/21	BRUNSON, REESE
00179707	1,556.22	08/12/21	BRYSON SALES & SERVICE, INC
00179777	422.80	08/19/21	BRYSON SALES & SERVICE, INC
00179853	484.87	08/20/21	BRYSON SALES & SERVICE, INC
00179903	1,610.10	08/25/21	BRYSON SALES & SERVICE, INC
00180002	489.29	08/27/21	BRYSON SALES & SERVICE, INC
00179513	102.77	08/04/21	BSE ELECTRICAL WHOLESALE SUPPLY
00179513	272.68	08/04/21	BSE ELECTRICAL WHOLESALE SUPPLY
00179651	276.77	08/11/21	BSE ELECTRICAL WHOLESALE SUPPLY
00179651	66.48	08/11/21	BSE ELECTRICAL WHOLESALE SUPPLY
00179651	131.51	08/11/21	BSE ELECTRICAL WHOLESALE SUPPLY
00179651	176.80	08/11/21	BSE ELECTRICAL WHOLESALE SUPPLY
00179778	236.98	08/19/21	BSE ELECTRICAL WHOLESALE SUPPLY
00179854	248.12	08/20/21	BSE ELECTRICAL WHOLESALE SUPPLY
00179854	27.72	08/20/21	BSE ELECTRICAL WHOLESALE SUPPLY
00179854	1,203.87	08/20/21	BSE ELECTRICAL WHOLESALE SUPPLY

00179904	848.53	08/25/21	BSE ELECTRICAL WHOLESALE SUPPLY
00179904	3,773.90	08/25/21	BSE ELECTRICAL WHOLESALE SUPPLY
00179904	579.72	08/25/21	BSE ELECTRICAL WHOLESALE SUPPLY
00009346	50.00	08/04/21	BUFFO TERMITE & PEST CONTROL
00009376	125.00	08/12/21	BUFFO TERMITE & PEST CONTROL
00179708	55.00	08/12/21	BULLOUGH, HEATHER
00179514	575.00	08/04/21	BURK, CAMILLE
00179779	575.00	08/19/21	BURK, CAMILLE
00179780	23,122.42	08/19/21	CACHE COUNTY SCHOOL DISTRICT
00179515	250.00	08/04/21	CANYON ELEMENTARY SCHOOL
00179905	17,470.33	08/25/21	CANYON ELEMENTARY SCHOOL
00179905	4,138.01	08/25/21	CANYON ELEMENTARY SCHOOL
00179905	1,709.31	08/25/21	CANYON ELEMENTARY SCHOOL
00179905	578.69	08/25/21	CANYON ELEMENTARY SCHOOL
00179516	23,338.00	08/04/21	CAREHERE, LLC
00179855	40,604.26	08/20/21	CAREHERE, LLC
00179855	955.26	08/20/21	CAREHERE, LLC
00179855	8.63	08/20/21	CAREHERE, LLC
00179652	289.16	08/11/21	CARTER'S GLASS LLC
00179652	162.32	08/11/21	CARTER'S GLASS LLC
00179652	369.37	08/11/21	CARTER'S GLASS LLC
00179856	509.66	08/20/21	CARTER'S GLASS LLC
00179856	330.37	08/20/21	CARTER'S GLASS LLC
00179906	295.49	08/25/21	CARTER'S GLASS LLC
00179709	370.00	08/12/21	CATMULL, LORI
00179710	7,840.44	08/12/21	CDW GOVERNMENT LLC
00179907	5,224.80	08/25/21	CDW GOVERNMENT LLC

00179907	5,187.00	08/25/21	CDW GOVERNMENT LLC
00179517	13,900.00	08/04/21	CENERGISTIC, INC
00179908	19,914.34	08/25/21	CENGAGE LEARNING
00009414	2,997.00	08/25/21	CENTER FOR THE COLLABORATIVE CLASSROOM
00179653	38.15	08/11/21	CENTRACOM INTERACTIVE
00179653	326.38	08/11/21	CENTRACOM INTERACTIVE
00179653	38.15	08/11/21	CENTRACOM INTERACTIVE
00179653	38.15	08/11/21	CENTRACOM INTERACTIVE
00179653	38.15	08/11/21	CENTRACOM INTERACTIVE
00179653	69.45	08/11/21	CENTRACOM INTERACTIVE
00009431	680.00	08/27/21	CENTRAL UTAH SOLUTIONS
00179518	5,330.00	08/04/21	CENTRAL UTAH SOLUTIONS
00179654	340.00	08/11/21	CENTRAL UTAH SOLUTIONS
00179909	889.10	08/25/21	CENTURY LINK
00179909	88.11	08/25/21	CENTURY LINK
00179909	192.22	08/25/21	CENTURY LINK
00179909	86.80	08/25/21	CENTURY LINK
00179909	132.85	08/25/21	CENTURY LINK
00179909	342.97	08/25/21	CENTURY LINK
00179909	102.55	08/25/21	CENTURY LINK
00179909	132.96	08/25/21	CENTURY LINK
00179909	148.80	08/25/21	CENTURY LINK
00179909	244.22	08/25/21	CENTURY LINK
00179909	294.88	08/25/21	CENTURY LINK
00179909	152.26	08/25/21	CENTURY LINK
00179909	187.85	08/25/21	CENTURY LINK
00179909	81.46	08/25/21	CENTURY LINK

00179909	168.15	08/25/21	CENTURY LINK
00179909	176.36	08/25/21	CENTURY LINK
00179909	88.18	08/25/21	CENTURY LINK
00179909	338.79	08/25/21	CENTURY LINK
00179909	88.11	08/25/21	CENTURY LINK
00179909	122.19	08/25/21	CENTURY LINK
00179909	121.77	08/25/21	CENTURY LINK
00179909	132.96	08/25/21	CENTURY LINK
00179909	144.65	08/25/21	CENTURY LINK
00179909	312.08	08/25/21	CENTURY LINK
00179909	88.18	08/25/21	CENTURY LINK
00179909	143.11	08/25/21	CENTURY LINK
00179909	132.96	08/25/21	CENTURY LINK
00179909	177.74	08/25/21	CENTURY LINK
00179909	177.74	08/25/21	CENTURY LINK
00179909	190.56	08/25/21	CENTURY LINK
00179909	216.85	08/25/21	CENTURY LINK
00179909	217.00	08/25/21	CENTURY LINK
00179909	150.56	08/25/21	CENTURY LINK
00179909	88.18	08/25/21	CENTURY LINK
00179909	45.49	08/25/21	CENTURY LINK
00179909	148.80	08/25/21	CENTURY LINK
00179909	422.18	08/25/21	CENTURY LINK
00179909	201.55	08/25/21	CENTURY LINK
00179909	315.94	08/25/21	CENTURY LINK
00179909	1,144.72	08/25/21	CENTURY LINK
00179909	355.48	08/25/21	CENTURY LINK

00179909	122.82	08/25/21	CENTURY LINK
00179910	4,044.46	08/25/21	CENTURY LINK
00179592	250.00	08/06/21	CHERRY CREEK ELEMENTARY
00179911	2,309.09	08/25/21	CHERRY CREEK ELEMENTARY
00179911	12,736.58	08/25/21	CHERRY CREEK ELEMENTARY
00179911	3,119.46	08/25/21	CHERRY CREEK ELEMENTARY
00179911	2,099.62	08/25/21	CHERRY CREEK ELEMENTARY
00179911	432.33	08/25/21	CHERRY CREEK ELEMENTARY
00179781	210.00	08/19/21	CHRISTOPHER SWENSON CONSTRUCTION, INC
00179781	210.00	08/19/21	CHRISTOPHER SWENSON CONSTRUCTION, INC
00009358	745.00	08/11/21	CLARK WHOLESALE INC
00009386	4,660.00	08/18/21	CLARK WHOLESALE INC
00009432	1,036.00	08/27/21	CLARK WHOLESALE INC
00179912	1,000.00	08/25/21	CLEGG AUTO SERVICE
00179519	122.00	08/04/21	CMT ENGINEERING LABORATORIES
00179782	148.00	08/19/21	CMT ENGINEERING LABORATORIES
00179520	365.94	08/04/21	CODALE ELECTRIC SUPPLY, INC
00179520	314.70	08/04/21	CODALE ELECTRIC SUPPLY, INC
00179655	1,060.06	08/11/21	CODALE ELECTRIC SUPPLY, INC
00179655	858.48	08/11/21	CODALE ELECTRIC SUPPLY, INC
00179783	788.00	08/19/21	CODALE ELECTRIC SUPPLY, INC
00179913	0.00	08/25/21	CODALE ELECTRIC SUPPLY, INC
00179913	1,218.28	08/25/21	CODALE ELECTRIC SUPPLY, INC
00179913	448.60	08/25/21	CODALE ELECTRIC SUPPLY, INC
00179784	53.00	08/19/21	COLE, BRENDA
00179785	13,667.50	08/19/21	COMFLORS INC
00179711	9,689.37	08/12/21	COMMERCIAL TIRE INC.

00179857	4,845.05	08/20/21	COMMERCIAL TIRE INC.
00179843	11.50	08/13/21	COMMUNITY HEALTH CHARITIES UTAH
00179844	5.50	08/13/21	COMMUNITY SHARES/UTAH
00179656	68.10	08/11/21	COMPLETE SUPPLY COMPANY, LLC
00179786	553.86	08/19/21	COMPLETE SUPPLY COMPANY, LLC
00179786	2,700.00	08/19/21	COMPLETE SUPPLY COMPANY, LLC
00179786	683.46	08/19/21	COMPLETE SUPPLY COMPANY, LLC
00179914	501.75	08/25/21	COMPLETE SUPPLY COMPANY, LLC
00179914	.75	08/25/21	COMPLETE SUPPLY COMPANY, LLC
00179712	103.04	08/12/21	COMSA, MARK V
00179915	29.00	08/25/21	CONSUMER REPORTS
00009359	1,183.59	08/11/21	CONTRACTORS HEATING SUPPLY
00009359	416.90	08/11/21	CONTRACTORS HEATING SUPPLY
00179521	97.00	08/04/21	COOLEY, SAM
00179713	45.50	08/12/21	CORDNER, RISHELLE
00179522	892.00	08/04/21	COTTONWOOD DISTRIBUTION
00179523	392.78	08/04/21	CROWN CASTERS & HANDTRUCKS INC
00179714	198.72	08/12/21	CRUS DISTRIBUTING CO
00179916	122.40	08/25/21	CRUS DISTRIBUTING CO
00179715	300.00	08/12/21	CUCH, FORREST S
00179715	168.00	08/12/21	CUCH, FORREST S
00179657	18,000.00	08/11/21	CURATORS OF THE UNIVERSITY OF MISSOURI
00179577	5,097.60	08/06/21	CURTIS MINER ARCHITECTURE LLC
00179658	570.00	08/11/21	CUTLER'S INC
00179787	281.82	08/19/21	DAILY HERALD, THE
00179788	504.15	08/19/21	DAVE'S BERNINA
00179716	109.98	08/12/21	DAVIES, JOSEPH

00179628	107.13	08/09/21	DAVIES, KAYE
00009391	1,551.51	08/19/21	DELVIES PLASTICS
00179717	159.49	08/12/21	DESCHAMPS, DAVE
00179524	70.00	08/04/21	DEXTER, TYLER JACOB
00179525	1,500.00	08/04/21	DIAMOND FORK JUNIOR HIGH SCHOOL
00179593	250.00	08/06/21	DIAMOND FORK JUNIOR HIGH SCHOOL
00179917	70,505.27	08/25/21	DIAMOND FORK MIDDLE SCHOOL
00179917	14,205.96	08/25/21	DIAMOND FORK MIDDLE SCHOOL
00179917	5,974.01	08/25/21	DIAMOND FORK MIDDLE SCHOOL
00179917	1,530.03	08/25/21	DIAMOND FORK MIDDLE SCHOOL
00179917	3,500.00	08/25/21	DIAMOND FORK MIDDLE SCHOOL
00009402	177.95	08/20/21	DISCOUNT GLASS, LLC
00179659	600.00	08/11/21	D & L ELECTRIC CONTROLS CO, INC
00179578	203.03	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	20.80	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	57.48	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	62.25	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	153.64	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	73.63	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	95.09	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	132.36	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	140.65	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	243.54	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	137.39	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	113.52	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	62.30	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	56.39	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS

00179578	191.43	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	322.24	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	112.25	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	81.42	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	204.25	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	54.60	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	20.19	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	79.40	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	62.14	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	58.76	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	33.43	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	196.29	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	130.47	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	64.85	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	77.87	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	87.35	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	58.90	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	119.76	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	108.61	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	84.75	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	162.82	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	235.75	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	277.23	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	178.08	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	374.78	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	338.94	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	297.38	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS

00179578	55.75	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	640.52	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	633.08	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	158.51	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	799.05	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	874.15	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	166.02	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	151.94	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179578	491.69	08/06/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179660	23.09	08/11/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00179718	346.49	08/12/21	DOUG SMITH (SPANISH FORK)
00179719	689.15	08/12/21	DPF ALTERNATIVES
00179594	250.00	08/06/21	EAST MEADOWS ELEMENTARY SCHOOL
00179918	6,463.64	08/25/21	EAST MEADOWS ELEMENTARY SCHOOL
00179918	14,155.33	08/25/21	EAST MEADOWS ELEMENTARY SCHOOL
00179918	4,874.83	08/25/21	EAST MEADOWS ELEMENTARY SCHOOL
00179918	684.56	08/25/21	EAST MEADOWS ELEMENTARY SCHOOL
00179579	2,095.00	08/06/21	EDUCATIONAL MANAGEMENT SOLUTIONS
00179661	2,750.00	08/11/21	EDUCATIONAL MANAGEMENT SOLUTIONS
00179789	80.80	08/19/21	ELDER, BENJAMIN
00179858	500.00	08/20/21	EMBRACE EDUCATION
00179662	831.40	08/11/21	EMERALD SERVICES, INC
00179885	74.54	08/13/21	EMI
00179886	0.00	08/13/21	EMI
00179720	44.50	08/12/21	ENGLE, RON
00179721	7.00	08/12/21	ENTERPRISE FM TRUST
00179721	441.02	08/12/21	ENTERPRISE FM TRUST

00179721	14.00	08/12/21	ENTERPRISE FM TRUST
00179721	681.50	08/12/21	ENTERPRISE FM TRUST
00179721	14.00	08/12/21	ENTERPRISE FM TRUST
00179721	1,154.08	08/12/21	ENTERPRISE FM TRUST
00179721	28.00	08/12/21	ENTERPRISE FM TRUST
00179721	1,129.15	08/12/21	ENTERPRISE FM TRUST
00179721	77.00	08/12/21	ENTERPRISE FM TRUST
00179721	4,656.76	08/12/21	ENTERPRISE FM TRUST
00179721	119.00	08/12/21	ENTERPRISE FM TRUST
00179721	4,422.80	08/12/21	ENTERPRISE FM TRUST
00179721	35.00	08/12/21	ENTERPRISE FM TRUST
00179721	1,753.49	08/12/21	ENTERPRISE FM TRUST
00179722	103.32	08/12/21	ERNST, TIM (CLARENCE)
00179919	315.00	08/25/21	ERWIN, PAUL
00179526	27,000.00	08/04/21	ESTATE OF STEVEN CANNON
00179859	47.85	08/20/21	EVERSOLE, JEANETTE
00179723	2,965.50	08/12/21	EXPLORE LEARNING LLC
00179790	13,884.75	08/19/21	EXPLORE LEARNING LLC
00009360	23.69	08/11/21	FASTENAL CO
00009415	220.75	08/25/21	FASTENAL CO
00009415	58.37	08/25/21	FASTENAL CO
00179663	60.00	08/11/21	FIRSTNET
00179663	120.00	08/11/21	FIRSTNET
00179663	480.00	08/11/21	FIRSTNET
00179663	120.00	08/11/21	FIRSTNET
00179663	60.00	08/11/21	FIRSTNET
00179663	60.00	08/11/21	FIRSTNET

00179663	76.33	08/11/21	FIRSTNET
00179663	220.04	08/11/21	FIRSTNET
00179663	300.00	08/11/21	FIRSTNET
00179663	60.00	08/11/21	FIRSTNET
00179663	120.00	08/11/21	FIRSTNET
00179663	60.00	08/11/21	FIRSTNET
00179663	1,080.00	08/11/21	FIRSTNET
00179663	-105.59	08/11/21	FIRSTNET
00179663	120.00	08/11/21	FIRSTNET
00009361	680.00	08/11/21	FLINN SCIENTIFIC
00009392	21.45	08/19/21	FLINN SCIENTIFIC
00009347	73,002.39	08/04/21	FOLLETT LIBRARY RESOURCES
00009356	933.06	08/06/21	FOLLETT LIBRARY RESOURCES
00009356	933.06	08/06/21	FOLLETT LIBRARY RESOURCES
00009356	933.06	08/06/21	FOLLETT LIBRARY RESOURCES
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00009356	933.06	08/06/21	FOLLETT LIBRARY RESOURCES
00009356	933.06	08/06/21	FOLLETT LIBRARY RESOURCES
00009356	91,725.44	08/06/21	FOLLETT LIBRARY RESOURCES
00009356	777.55	08/06/21	FOLLETT LIBRARY RESOURCES
00009356	933.06	08/06/21	FOLLETT LIBRARY RESOURCES
00009356	933.06	08/06/21	FOLLETT LIBRARY RESOURCES
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00009356	933.06	08/06/21	FOLLETT LIBRARY RESOURCES
00009356	933.06	08/06/21	FOLLETT LIBRARY RESOURCES
00009433	7,843.08	08/27/21	FOLLETT LIBRARY RESOURCES
00179595	250.00	08/06/21	FOOTHILLS ELEMENTARY SCHOOL
00179920	4,560.14	08/25/21	FOOTHILLS ELEMENTARY SCHOOL
00179920	19,473.08	08/25/21	FOOTHILLS ELEMENTARY SCHOOL
00179920	6,305.13	08/25/21	FOOTHILLS ELEMENTARY SCHOOL
00179920	1,868.19	08/25/21	FOOTHILLS ELEMENTARY SCHOOL
00179920	890.09	08/25/21	FOOTHILLS ELEMENTARY SCHOOL
00180003	1,000.00	08/27/21	FOSTER, KELSEY
00009348	2,286.76	08/04/21	FRANKLIN COVEY CLIENT SALES INC
00009362	359.86	08/11/21	FRANKLIN COVEY CLIENT SALES INC
00179580	390.00	08/06/21	FREEWAY PROPANE INC
00179580	246.45	08/06/21	FREEWAY PROPANE INC
00179921	4.60	08/25/21	FREEWAY PROPANE INC
00179921	4.60	08/25/21	FREEWAY PROPANE INC
00009416	1,526.22	08/25/21	FULL COMPASS SYSTEMS, LTD-FBB
00009416	1,526.22	08/25/21	FULL COMPASS SYSTEMS, LTD-FBB
00009434	339.16	08/27/21	FULL COMPASS SYSTEMS, LTD-FBB
00009434	339.16	08/27/21	FULL COMPASS SYSTEMS, LTD-FBB
00179724	1,020.80	08/12/21	GEARHEAD LABORATORIES LLC
00179724	1,610.95	08/12/21	GEARHEAD LABORATORIES LLC
00009393	2,453.99	08/19/21	GLOBAL INDUSTRIAL COMPANY INC
00009349	4,938.56	08/04/21	GOPHER SPORT
00009417	525.28	08/25/21	GOPHER SPORT
00009435	5,359.86	08/27/21	GOPHER SPORT

00179596	250.00	08/06/21	GOSHEN ELEMENTARY SCHOOL
00179922	3,170.31	08/25/21	GOSHEN ELEMENTARY SCHOOL
00179922	9,612.56	08/25/21	GOSHEN ELEMENTARY SCHOOL
00179922	1,905.87	08/25/21	GOSHEN ELEMENTARY SCHOOL
00179922	1,872.83	08/25/21	GOSHEN ELEMENTARY SCHOOL
00179922	257.94	08/25/21	GOSHEN ELEMENTARY SCHOOL
00179923	150.00	08/25/21	GOVCONNECTION INC
00179791	200.00	08/19/21	GRAHAM, BROOKE
00179527	251.15	08/04/21	GRAINGER, W W-INC
00179527	836.04	08/04/21	GRAINGER, W W-INC
00179527	1,155.84	08/04/21	GRAINGER, W W-INC
00179527	304.32	08/04/21	GRAINGER, W W-INC
00179527	701.64	08/04/21	GRAINGER, W W-INC
00179527	2,508.18	08/04/21	GRAINGER, W W-INC
00179527	983.16	08/04/21	GRAINGER, W W-INC
00179527	108.96	08/04/21	GRAINGER, W W-INC
00179527	438.72	08/04/21	GRAINGER, W W-INC
00179527	104.16	08/04/21	GRAINGER, W W-INC
00179860	159.27	08/20/21	GRAINGER, W W-INC
00179860	829.03	08/20/21	GRAINGER, W W-INC
00179860	95.47	08/20/21	GRAINGER, W W-INC
00179924	41.94	08/25/21	GRAINGER, W W-INC
00179924	197.30	08/25/21	GRAINGER, W W-INC
00180004	74.40	08/27/21	GRAINGER, W W-INC
00179664	3,331.93	08/11/21	GRAYBAR ELECTRIC COMPANY INC
00179664	419.05	08/11/21	GRAYBAR ELECTRIC COMPANY INC
00179792	41.02	08/19/21	GRAYBAR ELECTRIC COMPANY INC

00179925	439.24	08/25/21	GRAYBAR ELECTRIC COMPANY INC
00179925	290.76	08/25/21	GRAYBAR ELECTRIC COMPANY INC
00179925	1,095.20	08/25/21	GRAYBAR ELECTRIC COMPANY INC
00179725	300.00	08/12/21	GRAYMAN, KARMA T
00179725	294.56	08/12/21	GRAYMAN, KARMA T
00179528	41.90	08/04/21	GREAT WESTERN SUPPLY, INC.
00179665	1,554.21	08/11/21	GREAT WESTERN SUPPLY, INC.
00179926	115.00	08/25/21	GREAT WESTERN SUPPLY, INC.
00179926	1,560.70	08/25/21	GREAT WESTERN SUPPLY, INC.
00179666	3,300.30	08/11/21	GSBS ARCHITECTS
00179726	103.75	08/12/21	GUNNELS, DIEDRE
00179529	170.41	08/04/21	HANKS, BRYAN
00179793	85.00	08/19/21	HANKS, HEIDI
00179530	88.82	08/04/21	HANKS, ZACK
00179794	53,000.00	08/19/21	HANOVER RESEARCH COUNCIL LLC
00179727	224.00	08/12/21	HANSEN, JULIE
00179881	12,483.61	08/13/21	HARTFORD
00179882	23,189.10	08/13/21	HARTFORD
00179759	40.00	08/06/21	HEALTH EQUITY
00179760	40.00	08/06/21	HEALTH EQUITY
00009418	684.00	08/25/21	HEARTLAND SCHOOL SOLUTIONS
00009377	37.31	08/12/21	H & E EQUIPMENT SERVICES
00009377	37.30	08/12/21	H & E EQUIPMENT SERVICES
00009377	37.30	08/12/21	H & E EQUIPMENT SERVICES
00009377	37.30	08/12/21	H & E EQUIPMENT SERVICES
00009377	37.31	08/12/21	H & E EQUIPMENT SERVICES
00009377	37.30	08/12/21	H & E EQUIPMENT SERVICES

00009377	37.30	08/12/21	H & E EQUIPMENT SERVICES
00009377	37.31	08/12/21	H & E EQUIPMENT SERVICES
00009377	37.30	08/12/21	H & E EQUIPMENT SERVICES
00009377	37.30	08/12/21	H & E EQUIPMENT SERVICES
00179728	423.50	08/12/21	HELMS, NATALIE
00179597	250.00	08/06/21	HOBBLE CREEK ELEMENTARY
00179861	110.00	08/20/21	HOBBLE CREEK ELEMENTARY
00179927	14,161.80	08/25/21	HOBBLE CREEK ELEMENTARY
00179927	3,661.24	08/25/21	HOBBLE CREEK ELEMENTARY
00179927	4,616.21	08/25/21	HOBBLE CREEK ELEMENTARY
00179927	510.18	08/25/21	HOBBLE CREEK ELEMENTARY
00179581	38,071.25	08/06/21	HOGAN & ASSOCIATES CONSTRUCTION
00179581	40,755.00	08/06/21	HOGAN & ASSOCIATES CONSTRUCTION
00179795	131.30	08/19/21	HOLBROOK, MARA
00179667	4,694.24	08/11/21	HOLTS WATER CONDITIONING
00179667	4,694.24	08/11/21	HOLTS WATER CONDITIONING
00179668	56.31	08/11/21	HOME DEPOT
00179928	91.22	08/25/21	HOME DEPOT
00179531	157.36	08/04/21	HONE, STEVEN K.
00009378	5.88	08/12/21	HOSE & RUBBER SUPPLY
00009436	1,052.33	08/27/21	IDEMIA IDENTITY & SECURITY USA LLC
00179763	20,379.00	08/18/21	IMAGING CONCEPTS
00180005	1,437.00	08/27/21	IMAGING CONCEPTS
00180005	-822.73	08/27/21	IMAGING CONCEPTS
00180005	-1,072.34	08/27/21	IMAGING CONCEPTS
00180005	18,921.18	08/27/21	IMAGING CONCEPTS
00180005	2,438.07	08/27/21	IMAGING CONCEPTS

00180005	682.64	08/27/21	IMAGING CONCEPTS
00180005	5,510.38	08/27/21	IMAGING CONCEPTS
00180005	1,491.91	08/27/21	IMAGING CONCEPTS
00180005	1,301.10	08/27/21	IMAGING CONCEPTS
00180005	1,234.22	08/27/21	IMAGING CONCEPTS
00180005	1,529.33	08/27/21	IMAGING CONCEPTS
00180005	839.32	08/27/21	IMAGING CONCEPTS
00180005	1,683.46	08/27/21	IMAGING CONCEPTS
00180005	1,511.13	08/27/21	IMAGING CONCEPTS
00180005	278.12	08/27/21	IMAGING CONCEPTS
00180005	1,564.81	08/27/21	IMAGING CONCEPTS
00180005	1,437.00	08/27/21	IMAGING CONCEPTS
00180005	100.23	08/27/21	IMAGING CONCEPTS
00180005	1,567.69	08/27/21	IMAGING CONCEPTS
00180005	1,814.48	08/27/21	IMAGING CONCEPTS
00180005	877.82	08/27/21	IMAGING CONCEPTS
00180005	1,452.17	08/27/21	IMAGING CONCEPTS
00180005	690.47	08/27/21	IMAGING CONCEPTS
00180005	1,659.96	08/27/21	IMAGING CONCEPTS
00180005	1,209.02	08/27/21	IMAGING CONCEPTS
00180005	1,520.14	08/27/21	IMAGING CONCEPTS
00180005	1,466.91	08/27/21	IMAGING CONCEPTS
00180005	779.34	08/27/21	IMAGING CONCEPTS
00180005	1,174.46	08/27/21	IMAGING CONCEPTS
00180005	523.08	08/27/21	IMAGING CONCEPTS
00180005	5,155.38	08/27/21	IMAGING CONCEPTS
00180005	1,585.15	08/27/21	IMAGING CONCEPTS

00180005	1,123.78	08/27/21	IMAGING CONCEPTS
00180005	1,545.34	08/27/21	IMAGING CONCEPTS
00180005	2,292.60	08/27/21	IMAGING CONCEPTS
00180005	939.68	08/27/21	IMAGING CONCEPTS
00180005	1,676.50	08/27/21	IMAGING CONCEPTS
00180005	1,731.19	08/27/21	IMAGING CONCEPTS
00180005	1,676.50	08/27/21	IMAGING CONCEPTS
00180005	3,452.56	08/27/21	IMAGING CONCEPTS
00180005	1,742.19	08/27/21	IMAGING CONCEPTS
00180005	403.12	08/27/21	IMAGING CONCEPTS
00180005	1,194.94	08/27/21	IMAGING CONCEPTS
00180005	2,048.91	08/27/21	IMAGING CONCEPTS
00180005	312.57	08/27/21	IMAGING CONCEPTS
00180005	918.07	08/27/21	IMAGING CONCEPTS
00180005	5.20	08/27/21	IMAGING CONCEPTS
00180005	6,163.04	08/27/21	IMAGING CONCEPTS
00180005	2,434.98	08/27/21	IMAGING CONCEPTS
00180005	3,874.49	08/27/21	IMAGING CONCEPTS
00180005	4,905.78	08/27/21	IMAGING CONCEPTS
00180005	2,074.49	08/27/21	IMAGING CONCEPTS
00180005	2,047.48	08/27/21	IMAGING CONCEPTS
00180005	101.08	08/27/21	IMAGING CONCEPTS
00180005	2,190.02	08/27/21	IMAGING CONCEPTS
00180005	24.98	08/27/21	IMAGING CONCEPTS
00009350	67.63	08/04/21	IML SECURITY SUPPLY
00009363	179.00	08/11/21	IML SECURITY SUPPLY
00009363	189.00	08/11/21	IML SECURITY SUPPLY

00009394	1,728.00	08/19/21	IML SECURITY SUPPLY
00009419	770.88	08/25/21	IML SECURITY SUPPLY
00009419	574.00	08/25/21	IML SECURITY SUPPLY
00179929	1,300.00	08/25/21	INFINITE CAMPUS, INC
00179930	2,754.00	08/25/21	INSIGHT PUBLIC SECTOR
00179669	172.75	08/11/21	INTERMOUNTAIN CONCRETE SPEC
00009395	295.00	08/19/21	INTERMOUNTAIN EQUIPMENT SALES CO
00179670	299.90	08/11/21	INTERMOUNTAIN FARMER ASSN
00179670	29.69	08/11/21	INTERMOUNTAIN FARMER ASSN
00179931	471.98	08/25/21	INTERMOUNTAIN FARMER ASSN
00179931	244.65	08/25/21	INTERMOUNTAIN FARMER ASSN
00179729	419.90	08/12/21	INTERSTATE BATTERY SYSTEM
00179862	1,367.65	08/20/21	INTERSTATE BATTERY SYSTEM
00179671	180.00	08/11/21	INTERWEST INTERPRETING
00179532	715.00	08/04/21	INTERWEST REFRIGERATION LLC
00179797	108.50	08/19/21	JACA, JENNIFER
00179796	17,765.00	08/19/21	J & L CONTRACTING INC
00179757	832.07	08/06/21	JOHNSON MARK, LLC
00179672	165.50	08/11/21	JOHNSTONE SUPPLY
00179798	21.80	08/19/21	JOHNSTON, MICHELLE
00009364	1,299.56	08/11/21	JONES PAINT AND GLASS
00009403	80.03	08/20/21	JONES PAINT AND GLASS
00009403	1,360.00	08/20/21	JONES PAINT AND GLASS
00179730	19.75	08/12/21	JONES, SUZANNE
00179799	63,499.88	08/19/21	JORDAN SCHOOL DISTRICT
00179800	1,000.00	08/19/21	JORGENSON, EMILY
00179932	28,600.00	08/25/21	JRC TILE AND STONE

00179932	19,100.00	08/25/21	JRC TILE AND STONE
00009351	328.00	08/04/21	JW PEPPER
00009387	2,034.99	08/18/21	JW PEPPER
00179533	311.19	08/04/21	KELLY TEMPORARY SERVICES
00179533	404.31	08/04/21	KELLY TEMPORARY SERVICES
00179534	5,645.00	08/04/21	KMA ARCHITECTS
00179641	465.52	08/06/21	KOFFORD, QUINN M
00179598	250.00	08/06/21	LANDMARK HIGH SCHOOL
00179933	1,051.56	08/25/21	LANDMARK HIGH SCHOOL
00179933	2,494.90	08/25/21	LANDMARK HIGH SCHOOL
00179933	2,366.04	08/25/21	LANDMARK HIGH SCHOOL
00179933	212.79	08/25/21	LANDMARK HIGH SCHOOL
00180006	10,000.00	08/27/21	LANDMARK HIGH SCHOOL
00179801	33.88	08/19/21	LANGFORD, MEGAN
00179599	250.00	08/06/21	LARSEN ELEMENTARY SCHOOL
00179802	275.00	08/19/21	LARSEN ELEMENTARY SCHOOL
00179934	15,382.91	08/25/21	LARSEN ELEMENTARY SCHOOL
00179934	2,881.08	08/25/21	LARSEN ELEMENTARY SCHOOL
00179934	661.70	08/25/21	LARSEN ELEMENTARY SCHOOL
00179934	398.07	08/25/21	LARSEN ELEMENTARY SCHOOL
00009379	137.03	08/12/21	LAWSON PRODUCTS INC
00009404	177.63	08/20/21	LAWSON PRODUCTS INC
00009420	501.01	08/25/21	LAWSON PRODUCTS INC
00009420	729.70	08/25/21	LAWSON PRODUCTS INC
00179803	90.00	08/19/21	LEE, RICHELLE
00179841	44.85	08/13/21	LEGALSHIELD
00179804	56.00	08/19/21	LEMONS, KAYLA

00009380	401.22	08/12/21	LIBERTY TIRE RECYCLING, LLC
00179674	1,500.00	08/11/21	LIFESCIENCE TECHNOLOGIES, LLC
00179535	1,108.89	08/04/21	LOGMEIN USA, INC
00180007	227.75	08/27/21	LUNDELL, BRITTANY ANN
00179673	1,301.76	08/11/21	L&W SUPPLY BUILDING SPECIALTIES
00179629	1,755.01	08/09/21	MADSEN, MIKAYLA
00179630	13.16	08/09/21	MAKIN, TARALYN F.
00179675	5,750.00	08/11/21	M AND R EQUIPMENT CO
00179536	250.00	08/04/21	MAPLE GROVE MIDDLE SCHOOL
00179536	1,500.00	08/04/21	MAPLE GROVE MIDDLE SCHOOL
00179935	49,675.63	08/25/21	MAPLE GROVE MIDDLE SCHOOL
00179935	12,166.16	08/25/21	MAPLE GROVE MIDDLE SCHOOL
00179935	8,089.75	08/25/21	MAPLE GROVE MIDDLE SCHOOL
00179935	1,466.19	08/25/21	MAPLE GROVE MIDDLE SCHOOL
00179935	3,500.00	08/25/21	MAPLE GROVE MIDDLE SCHOOL
00180008	410.26	08/27/21	MAPLE GROVE MIDDLE SCHOOL
00179537	250.00	08/04/21	MAPLE MOUNTAIN HIGH SCHOOL
00179936	16,357.51	08/25/21	MAPLE MOUNTAIN HIGH SCHOOL
00179936	23,621.75	08/25/21	MAPLE MOUNTAIN HIGH SCHOOL
00179936	29,724.32	08/25/21	MAPLE MOUNTAIN HIGH SCHOOL
00179936	2,448.67	08/25/21	MAPLE MOUNTAIN HIGH SCHOOL
00179936	5,000.00	08/25/21	MAPLE MOUNTAIN HIGH SCHOOL
00179600	250.00	08/06/21	MAPLE RIDGE ELEMENTARY
00179937	10,342.45	08/25/21	MAPLE RIDGE ELEMENTARY
00179937	24,671.72	08/25/21	MAPLE RIDGE ELEMENTARY
00179937	5,568.31	08/25/21	MAPLE RIDGE ELEMENTARY
00179937	3,885.18	08/25/21	MAPLE RIDGE ELEMENTARY

00179937	784.21	08/25/21	MAPLE RIDGE ELEMENTARY
00179538	1,609.79	08/04/21	MAPLETON CITY CORP
00179538	369.26	08/04/21	MAPLETON CITY CORP
00179538	3,216.62	08/04/21	MAPLETON CITY CORP
00179538	369.26	08/04/21	MAPLETON CITY CORP
00179538	1,344.12	08/04/21	MAPLETON CITY CORP
00179538	386.26	08/04/21	MAPLETON CITY CORP
00179538	5,632.40	08/04/21	MAPLETON CITY CORP
00179538	52.14	08/04/21	MAPLETON CITY CORP
00179538	2,738.32	08/04/21	MAPLETON CITY CORP
00179538	369.26	08/04/21	MAPLETON CITY CORP
00179601	250.00	08/06/21	MAPLETON ELEMENTARY SCHOOL
00179938	5,127.21	08/25/21	MAPLETON ELEMENTARY SCHOOL
00179938	9,024.68	08/25/21	MAPLETON ELEMENTARY SCHOOL
00179938	5,048.20	08/25/21	MAPLETON ELEMENTARY SCHOOL
00179938	709.48	08/25/21	MAPLETON ELEMENTARY SCHOOL
00179539	5,000.00	08/04/21	MAPLETON JUNIOR HIGH SCHOOL
00179602	250.00	08/06/21	MAPLETON JUNIOR HIGH SCHOOL
00179939	14,627.09	08/25/21	MAPLETON JUNIOR HIGH SCHOOL
00179939	32,763.24	08/25/21	MAPLETON JUNIOR HIGH SCHOOL
00179939	15,445.26	08/25/21	MAPLETON JUNIOR HIGH SCHOOL
00179939	9,568.21	08/25/21	MAPLETON JUNIOR HIGH SCHOOL
00179939	1,786.94	08/25/21	MAPLETON JUNIOR HIGH SCHOOL
00179939	3,500.00	08/25/21	MAPLETON JUNIOR HIGH SCHOOL
00179940	1,000.00	08/25/21	MARTIN COLLISION REPAIR II
00179731	184.98	08/12/21	MATCO TOOLS
00179805	287.50	08/19/21	MAUGE, JACKIE

00179863	71.30	08/20/21	MCCLELLAN, DARDREE
00179676	270.00	08/11/21	MCDONALD, ROGER
00179631	9.52	08/09/21	MCGUIRE, TRUDY
00179603	250.00	08/06/21	MEADOW BROOK ELEMENTARY
00179941	2,818.33	08/25/21	MEADOW BROOK ELEMENTARY
00179941	18,331.53	08/25/21	MEADOW BROOK ELEMENTARY
00179941	4,503.14	08/25/21	MEADOW BROOK ELEMENTARY
00179941	4,960.20	08/25/21	MEADOW BROOK ELEMENTARY
00179941	645.64	08/25/21	MEADOW BROOK ELEMENTARY
00179677	202.54	08/11/21	MECHANICAL PRODUCTS INTERMOUNTAIN LLC
00179540	707.41	08/04/21	MEDLINE INDUSTRIES, INC
00179540	707.42	08/04/21	MEDLINE INDUSTRIES, INC
00179806	502.50	08/19/21	MERIDIAN ENGINEERING INC
00179806	1,507.50	08/19/21	MERIDIAN ENGINEERING INC
00179732	668.00	08/12/21	MHC SIGN & DESIGN
00179864	60.00	08/20/21	MHC SIGN & DESIGN
00179942	8,977.50	08/25/21	MHTN ARCHITECTS
00179942	8,977.50	08/25/21	MHTN ARCHITECTS
00009396	608.64	08/19/21	MIDWEST FLOOR COVERINGS
00009396	234.34	08/19/21	MIDWEST FLOOR COVERINGS
00009421	159.04	08/25/21	MIDWEST FLOOR COVERINGS
00179807	400.00	08/19/21	MILLER, KATIE
00180009	14,153.75	08/27/21	MILLIMAN
00180009	2,110.00	08/27/21	MILLIMAN
00179541	119.22	08/04/21	MIRAMONTES, JONATHAN JAMES
00180010	18,323.20	08/27/21	MOODY'S INVESTORS SERVICE
00180010	13,676.80	08/27/21	MOODY'S INVESTORS SERVICE

00179678	12,532.00	08/11/21	MORETON & COMPANY
00009365	1,350.00	08/11/21	MOUNTAIN ALARM
00009352	2.43	08/04/21	MOUNTAINLAND SUPPLY CO
00009352	96.49	08/04/21	MOUNTAINLAND SUPPLY CO
00009366	423.73	08/11/21	MOUNTAINLAND SUPPLY CO
00009366	451.11	08/11/21	MOUNTAINLAND SUPPLY CO
00009366	1,879.75	08/11/21	MOUNTAINLAND SUPPLY CO
00009366	132.84	08/11/21	MOUNTAINLAND SUPPLY CO
00009366	29.52	08/11/21	MOUNTAINLAND SUPPLY CO
00009397	32.92	08/19/21	MOUNTAINLAND SUPPLY CO
00009397	56.04	08/19/21	MOUNTAINLAND SUPPLY CO
00009397	53.55	08/19/21	MOUNTAINLAND SUPPLY CO
00009397	71.95	08/19/21	MOUNTAINLAND SUPPLY CO
00009397	31.89	08/19/21	MOUNTAINLAND SUPPLY CO
00009397	4,987.26	08/19/21	MOUNTAINLAND SUPPLY CO
00009397	4,164.29	08/19/21	MOUNTAINLAND SUPPLY CO
00009397	36.35	08/19/21	MOUNTAINLAND SUPPLY CO
00009422	173.16	08/25/21	MOUNTAINLAND SUPPLY CO
00009422	56.04	08/25/21	MOUNTAINLAND SUPPLY CO
00009422	289.40	08/25/21	MOUNTAINLAND SUPPLY CO
00009422	451.11	08/25/21	MOUNTAINLAND SUPPLY CO
00009422	175.61	08/25/21	MOUNTAINLAND SUPPLY CO
00009422	833.28	08/25/21	MOUNTAINLAND SUPPLY CO
00009422	70.28	08/25/21	MOUNTAINLAND SUPPLY CO
00009437	19.22	08/27/21	MOUNTAINLAND SUPPLY CO
00179679	3,500.08	08/11/21	MPI SERVICES
00179604	250.00	08/06/21	MT LOAFER ELEMENTARY SCHOOL

00179943	3,874.60	08/25/21	MT LOAFER ELEMENTARY SCHOOL
00179943	23,616.07	08/25/21	MT LOAFER ELEMENTARY SCHOOL
00179943	5,524.97	08/25/21	MT LOAFER ELEMENTARY SCHOOL
00179943	2,857.12	08/25/21	MT LOAFER ELEMENTARY SCHOOL
00179943	777.99	08/25/21	MT LOAFER ELEMENTARY SCHOOL
00179542	1,500.00	08/04/21	MT NEBO MIDDLE SCHOOL
00179605	250.00	08/06/21	MT NEBO MIDDLE SCHOOL
00179944	7,935.49	08/25/21	MT NEBO MIDDLE SCHOOL
00179944	53,362.79	08/25/21	MT NEBO MIDDLE SCHOOL
00179944	12,943.75	08/25/21	MT NEBO MIDDLE SCHOOL
00179944	8,612.36	08/25/21	MT NEBO MIDDLE SCHOOL
00179944	1,491.10	08/25/21	MT NEBO MIDDLE SCHOOL
00179944	3,500.00	08/25/21	MT NEBO MIDDLE SCHOOL
00179808	6,012.82	08/19/21	MURRAY SCHOOL DISTRICT
00179543	7,890.00	08/04/21	MYDBSOLUTIONS LLC
00179582	1,175.73	08/06/21	NAPA AUTO PAYSON
00179945	29.11	08/25/21	NAPA AUTO PAYSON
00179758	12,904.95	08/03/21	NATIONAL BENEFIT SERVICES, LLC
00179845	324.00	08/13/21	NEBO CUSTODIAN ASSOCIATION
00179846	298.17	08/13/21	NEBO FOUNDATION
00179847	792.00	08/13/21	NEBO OFFICE FUND
00179632	19.60	08/09/21	NELSON, NICOLE
00179633	382.50	08/09/21	NELSON, SHERRI
00179633	1,365.00	08/09/21	NELSON, SHERRI
00179633	1,607.50	08/09/21	NELSON, SHERRI
00179633	3,355.00	08/09/21	NELSON, SHERRI
00179733	222.00	08/12/21	NELSON, SHERRI

00179544	668.66	08/04/21	NICHOLAS AND CO. INC.
00179544	131.37	08/04/21	NICHOLAS AND CO. INC.
00179544	7,450.00	08/04/21	NICHOLAS AND CO. INC.
00179544	174.84	08/04/21	NICHOLAS AND CO. INC.
00179544	101.00	08/04/21	NICHOLAS AND CO. INC.
00179545	1,540.27	08/04/21	NORTHWEST FENCE INSTALLATION, INC
00179634	97.50	08/09/21	NORTON, PAM
00009353	215.00	08/04/21	NSBA
00179546	1,713.88	08/04/21	OAKRIDGE SCHOOL
00179946	857.43	08/25/21	OAKRIDGE SCHOOL
00179946	600.34	08/25/21	OAKRIDGE SCHOOL
00180011	1,975.00	08/27/21	OAKRIDGE SCHOOL
00009438	2,949.14	08/27/21	OFFICE DEPOT - for online orders
00179947	2,737.59	08/25/21	ORACLE SUPPORT SERVICES
00179606	250.00	08/06/21	ORCHARD HILLS ELEMENTARY SCHOOL
00179948	22,462.99	08/25/21	ORCHARD HILLS ELEMENTARY SCHOOL
00179948	4,311.38	08/25/21	ORCHARD HILLS ELEMENTARY SCHOOL
00179948	603.60	08/25/21	ORCHARD HILLS ELEMENTARY SCHOOL
00009381	169.99	08/12/21	O'REILLY AUTO PARTS
00009405	93.22	08/20/21	O'REILLY AUTO PARTS
00179680	130.00	08/11/21	OUT BACK GRAPHICS LLC
00179865	192.00	08/20/21	OUT BACK GRAPHICS LLC
00179547	1,780.62	08/04/21	OVERDRIVE INC
00179809	8,585.38	08/19/21	PARK CITY SCHOOL DISTRICT
00179548	5,000.00	08/04/21	PARK ELEMENTARY SCHOOL
00179607	250.00	08/06/21	PARK ELEMENTARY SCHOOL
00179949	5,556.26	08/25/21	PARK ELEMENTARY SCHOOL

00179949	11,952.63	08/25/21	PARK ELEMENTARY SCHOOL
00179949	3,845.45	08/25/21	PARK ELEMENTARY SCHOOL
00179949	536.65	08/25/21	PARK ELEMENTARY SCHOOL
00179608	250.00	08/06/21	PARK VIEW ELEMENTARY SCHOOL
00179950	4,326.44	08/25/21	PARK VIEW ELEMENTARY SCHOOL
00179950	17,992.89	08/25/21	PARK VIEW ELEMENTARY SCHOOL
00179950	3,888.79	08/25/21	PARK VIEW ELEMENTARY SCHOOL
00179950	2,006.26	08/25/21	PARK VIEW ELEMENTARY SCHOOL
00179950	542.88	08/25/21	PARK VIEW ELEMENTARY SCHOOL
00179734	300.00	08/12/21	PARRY, DARRON B
00179734	154.56	08/12/21	PARRY, DARRON B
00180012	55.44	08/27/21	PARTRIDGE, JODI LYNN
00179549	74.00	08/04/21	PATE, WILLIAM BRADFORD
00179735	56.00	08/12/21	PATTERSON, KYLIE
00179810	117.86	08/19/21	PAYSON CITY CORPORATION
00179951	67.59	08/25/21	PAYSON CITY CORPORATION
00179951	172.92	08/25/21	PAYSON CITY CORPORATION
00179951	1,573.77	08/25/21	PAYSON CITY CORPORATION
00179951	435.40	08/25/21	PAYSON CITY CORPORATION
00179951	300.96	08/25/21	PAYSON CITY CORPORATION
00179951	1,862.45	08/25/21	PAYSON CITY CORPORATION
00179951	224.99	08/25/21	PAYSON CITY CORPORATION
00179951	444.10	08/25/21	PAYSON CITY CORPORATION
00179951	1,332.31	08/25/21	PAYSON CITY CORPORATION
00179951	713.62	08/25/21	PAYSON CITY CORPORATION
00179951	504.45	08/25/21	PAYSON CITY CORPORATION
00179951	2,497.76	08/25/21	PAYSON CITY CORPORATION

00179951	318.27	08/25/21	PAYSON CITY CORPORATION
00179951	220.88	08/25/21	PAYSON CITY CORPORATION
00179951	1,230.99	08/25/21	PAYSON CITY CORPORATION
00179951	575.59	08/25/21	PAYSON CITY CORPORATION
00179951	520.31	08/25/21	PAYSON CITY CORPORATION
00179951	847.85	08/25/21	PAYSON CITY CORPORATION
00179951	374.13	08/25/21	PAYSON CITY CORPORATION
00179951	720.33	08/25/21	PAYSON CITY CORPORATION
00179951	2,737.49	08/25/21	PAYSON CITY CORPORATION
00179951	1,076.55	08/25/21	PAYSON CITY CORPORATION
00179951	164.34	08/25/21	PAYSON CITY CORPORATION
00179951	7,764.93	08/25/21	PAYSON CITY CORPORATION
00179951	1,310.63	08/25/21	PAYSON CITY CORPORATION
00179951	2,822.20	08/25/21	PAYSON CITY CORPORATION
00179951	7,635.90	08/25/21	PAYSON CITY CORPORATION
00179609	250.00	08/06/21	PAYSON HIGH SCHOOL
00179952	15,796.32	08/25/21	PAYSON HIGH SCHOOL
00179952	23,018.54	08/25/21	PAYSON HIGH SCHOOL
00179952	11,197.61	08/25/21	PAYSON HIGH SCHOOL
00179952	2,384.84	08/25/21	PAYSON HIGH SCHOOL
00179952	5,000.00	08/25/21	PAYSON HIGH SCHOOL
00179550	5,000.00	08/04/21	PAYSON JUNIOR HIGH SCHOOL
00179610	250.00	08/06/21	PAYSON JUNIOR HIGH SCHOOL
00179811	195.00	08/19/21	PAYSON JUNIOR HIGH SCHOOL
00179953	3,500.00	08/25/21	PAYSON JUNIOR HIGH SCHOOL
00179954	20,744.07	08/25/21	PAYSON JUNIOR HIGH SCHOOL
00179954	30,550.93	08/25/21	PAYSON JUNIOR HIGH SCHOOL

00179954	14,339.33	08/25/21	PAYSON JUNIOR HIGH SCHOOL
00179954	23,977.43	08/25/21	PAYSON JUNIOR HIGH SCHOOL
00179954	1,656.15	08/25/21	PAYSON JUNIOR HIGH SCHOOL
00179866	37.13	08/20/21	PAYSON MARKET
00179812	134.50	08/19/21	PEDLER, JOSH
00179736	117.90	08/12/21	PERKINS, AMY
00179867	90.00	08/20/21	PETERSON, JESSICA
00179737	28.50	08/12/21	PETERSON, KRISTI
00009423	408.96	08/25/21	PETERSON PLUMBING SUPPLY
00009423	75.10	08/25/21	PETERSON PLUMBING SUPPLY
00009423	404.55	08/25/21	PETERSON PLUMBING SUPPLY
00009423	140.11	08/25/21	PETERSON PLUMBING SUPPLY
00009423	596.07	08/25/21	PETERSON PLUMBING SUPPLY
00009423	301.82	08/25/21	PETERSON PLUMBING SUPPLY
00009423	346.47	08/25/21	PETERSON PLUMBING SUPPLY
00179813	2,484.20	08/19/21	PICTURELINE
00009367	950.73	08/11/21	PLATT ELECTRIC SUPPLY INC
00009424	2,327.84	08/25/21	POLL SOUND
00009425	191.43	08/25/21	PRAXAIR DISTRIBUTION INC
00009439	31,999.00	08/27/21	PRAXAIR DISTRIBUTION INC
00179955	3,840.00	08/25/21	PREVENT CHILD ABUSE UTAH
00179956	29,116.13	08/25/21	PYRAMID SCHOOL PRODUCTS
00179956	459.00	08/25/21	PYRAMID SCHOOL PRODUCTS
00179956	459.00	08/25/21	PYRAMID SCHOOL PRODUCTS
00179998	123,831.45	08/25/21	PYRAMID SCHOOL PRODUCTS
00179814	100.00	08/19/21	QUIST, ANGELA
00179957	12,065.30	08/25/21	REAMS (SPRINGVILLE)

00179611	250.00	08/06/21	REES ELEMENTARY SCHOOL
00179815	3,000.00	08/19/21	REES ELEMENTARY SCHOOL
00179958	1,261.43	08/25/21	REES ELEMENTARY SCHOOL
00179958	9,199.94	08/25/21	REES ELEMENTARY SCHOOL
00179958	3,704.58	08/25/21	REES ELEMENTARY SCHOOL
00179958	1,622.50	08/25/21	REES ELEMENTARY SCHOOL
00179958	516.41	08/25/21	REES ELEMENTARY SCHOOL
00179635	100.41	08/09/21	REESE, LORIE
00179551	107.00	08/04/21	REFRIGERATION SUPPLIES DISTRIBUTOR (RSD)
00179681	603.18	08/11/21	REFRIGERATION SUPPLIES DISTRIBUTOR (RSD)
00179868	149.18	08/20/21	REFRIGERATION SUPPLIES DISTRIBUTOR (RSD)
00179868	127.50	08/20/21	REFRIGERATION SUPPLIES DISTRIBUTOR (RSD)
00179682	698.37	08/11/21	REPUBLIC SERVICES INC
00179682	325.00	08/11/21	REPUBLIC SERVICES INC
00179682	388.88	08/11/21	REPUBLIC SERVICES INC
00179682	862.50	08/11/21	REPUBLIC SERVICES INC
00179682	315.59	08/11/21	REPUBLIC SERVICES INC
00179682	457.24	08/11/21	REPUBLIC SERVICES INC
00179682	297.33	08/11/21	REPUBLIC SERVICES INC
00179682	298.00	08/11/21	REPUBLIC SERVICES INC
00179682	432.35	08/11/21	REPUBLIC SERVICES INC
00179682	363.53	08/11/21	REPUBLIC SERVICES INC
00179682	24,524.45	08/11/21	REPUBLIC SERVICES INC
00179682	408.88	08/11/21	REPUBLIC SERVICES INC
00179682	408.88	08/11/21	REPUBLIC SERVICES INC
00179682	347.35	08/11/21	REPUBLIC SERVICES INC
00179682	297.73	08/11/21	REPUBLIC SERVICES INC

00179682	615.00	08/11/21	REPUBLIC SERVICES INC
00179682	396.97	08/11/21	REPUBLIC SERVICES INC
00179682	651.90	08/11/21	REPUBLIC SERVICES INC
00179682	426.49	08/11/21	REPUBLIC SERVICES INC
00179682	408.88	08/11/21	REPUBLIC SERVICES INC
00179682	200.00	08/11/21	REPUBLIC SERVICES INC
00179682	272.30	08/11/21	REPUBLIC SERVICES INC
00179682	396.97	08/11/21	REPUBLIC SERVICES INC
00179682	347.35	08/11/21	REPUBLIC SERVICES INC
00179682	315.59	08/11/21	REPUBLIC SERVICES INC
00179682	248.11	08/11/21	REPUBLIC SERVICES INC
00179682	408.88	08/11/21	REPUBLIC SERVICES INC
00179682	408.88	08/11/21	REPUBLIC SERVICES INC
00179682	400.09	08/11/21	REPUBLIC SERVICES INC
00179682	297.73	08/11/21	REPUBLIC SERVICES INC
00179682	297.74	08/11/21	REPUBLIC SERVICES INC
00179682	503.50	08/11/21	REPUBLIC SERVICES INC
00179682	315.00	08/11/21	REPUBLIC SERVICES INC
00179682	1,419.61	08/11/21	REPUBLIC SERVICES INC
00179682	681.17	08/11/21	REPUBLIC SERVICES INC
00179682	1,264.66	08/11/21	REPUBLIC SERVICES INC
00179682	623.52	08/11/21	REPUBLIC SERVICES INC
00179682	595.00	08/11/21	REPUBLIC SERVICES INC
00179682	577.00	08/11/21	REPUBLIC SERVICES INC
00179682	793.95	08/11/21	REPUBLIC SERVICES INC
00179682	577.00	08/11/21	REPUBLIC SERVICES INC
00179682	396.97	08/11/21	REPUBLIC SERVICES INC

00179682	1,238.13	08/11/21	REPUBLIC SERVICES INC
00179682	872.93	08/11/21	REPUBLIC SERVICES INC
00179682	1,042.01	08/11/21	REPUBLIC SERVICES INC
00179682	683.50	08/11/21	REPUBLIC SERVICES INC
00179682	682.41	08/11/21	REPUBLIC SERVICES INC
00179682	631.19	08/11/21	REPUBLIC SERVICES INC
00179682	148.87	08/11/21	REPUBLIC SERVICES INC
00179682	595.73	08/11/21	REPUBLIC SERVICES INC
00179738	303.16	08/12/21	RHINEHART OIL COMPANY, INC
00179552	2,107.60	08/04/21	RIGHT WAY SANITARY SUPPLY
00180013	4,943.60	08/27/21	RIGHT WAY SANITARY SUPPLY
00179683	53,688.00	08/11/21	RIVERTON MUSIC INC
00179683	37,727.70	08/11/21	RIVERTON MUSIC INC
00179739	4,290.00	08/12/21	RIVERTON MUSIC INC
00179612	250.00	08/06/21	RIVERVIEW ELEMENTARY SCHOOL
00179959	5,028.17	08/25/21	RIVERVIEW ELEMENTARY SCHOOL
00179959	13,968.89	08/25/21	RIVERVIEW ELEMENTARY SCHOOL
00179959	5,449.12	08/25/21	RIVERVIEW ELEMENTARY SCHOOL
00179959	1,337.34	08/25/21	RIVERVIEW ELEMENTARY SCHOOL
00179959	767.09	08/25/21	RIVERVIEW ELEMENTARY SCHOOL
00009382	56.20	08/12/21	ROCKY MOUNTAIN AIR SOLUTIONS
00179816	2,038.52	08/19/21	ROCKY MOUNTAIN COMPETITIVE SOLUTIONS
00179553	3,405.65	08/04/21	ROCKY MOUNTAIN POWER
00179553	1,761.61	08/04/21	ROCKY MOUNTAIN POWER
00179553	2,058.87	08/04/21	ROCKY MOUNTAIN POWER
00179553	3,713.16	08/04/21	ROCKY MOUNTAIN POWER
00179553	1,975.58	08/04/21	ROCKY MOUNTAIN POWER

00179553	3,968.76	08/04/21	ROCKY MOUNTAIN POWER
00179553	2,965.52	08/04/21	ROCKY MOUNTAIN POWER
00179553	16,496.19	08/04/21	ROCKY MOUNTAIN POWER
00179553	8,004.54	08/04/21	ROCKY MOUNTAIN POWER
00009383	829.00	08/12/21	ROCKY MOUNTAIN RADIATOR
00179684	24.95	08/11/21	RON GORDON'S TIRE PROS
00179740	500.00	08/12/21	RON GORDON'S TIRE PROS
00179869	500.00	08/20/21	RON GORDON'S TIRE PROS
00179960	20.00	08/25/21	RON GORDON'S TIRE PROS
00180014	587.70	08/27/21	RON GORDON'S TIRE PROS
00179554	116.80	08/04/21	ROSS, LISA
00180015	1,095.12	08/27/21	ROUNDY, JEANNIE
00009368	173.46	08/11/21	ROYAL WHOLESALE ELECTRIC
00009368	46.67	08/11/21	ROYAL WHOLESALE ELECTRIC
00009368	309.63	08/11/21	ROYAL WHOLESALE ELECTRIC
00180016	805.00	08/27/21	ROZEMA, JANELL LYN
00179817	100.00	08/19/21	RUIZ, JUSTIN
00179685	2,015.00	08/11/21	RUNNERS CORNER
00179741	364.37	08/12/21	RUSH TRUCK CENTERS OF UTAH
00179741	7,407.65	08/12/21	RUSH TRUCK CENTERS OF UTAH
00179870	1,333.24	08/20/21	RUSH TRUCK CENTERS OF UTAH
00180017	55.72	08/27/21	RUST, JULIE CHRISTINE
00179818	50.00	08/19/21	RUTHERFORD, CRYSTIN
00179555	250.00	08/04/21	SAGE CREEK ELEMENTARY SCHOOL
00179961	5,078.62	08/25/21	SAGE CREEK ELEMENTARY SCHOOL
00179961	14,675.16	08/25/21	SAGE CREEK ELEMENTARY SCHOOL
00179961	4,322.21	08/25/21	SAGE CREEK ELEMENTARY SCHOOL

00179961	605.16	08/25/21	SAGE CREEK ELEMENTARY SCHOOL
00179556	372.04	08/04/21	SALEM CITY CORP
00179556	301.94	08/04/21	SALEM CITY CORP
00179556	3,533.67	08/04/21	SALEM CITY CORP
00179556	341.36	08/04/21	SALEM CITY CORP
00179556	161.09	08/04/21	SALEM CITY CORP
00179556	1,460.65	08/04/21	SALEM CITY CORP
00179556	579.27	08/04/21	SALEM CITY CORP
00179556	153.34	08/04/21	SALEM CITY CORP
00179556	2,282.16	08/04/21	SALEM CITY CORP
00179556	2,596.85	08/04/21	SALEM CITY CORP
00179556	710.24	08/04/21	SALEM CITY CORP
00179556	10,520.22	08/04/21	SALEM CITY CORP
00179556	752.34	08/04/21	SALEM CITY CORP
00179556	461.24	08/04/21	SALEM CITY CORP
00179556	6,059.33	08/04/21	SALEM CITY CORP
00179556	1,084.42	08/04/21	SALEM CITY CORP
00179556	-403.34	08/04/21	SALEM CITY CORP
00179556	13,492.46	08/04/21	SALEM CITY CORP
00179556	22.67	08/04/21	SALEM CITY CORP
00179556	153.34	08/04/21	SALEM CITY CORP
00179556	723.50	08/04/21	SALEM CITY CORP
00179556	62.34	08/04/21	SALEM CITY CORP
00179556	461.24	08/04/21	SALEM CITY CORP
00179556	7,750.27	08/04/21	SALEM CITY CORP
00179583	372.04	08/06/21	SALEM CITY CORP
00179583	301.94	08/06/21	SALEM CITY CORP

00179583	3,533.67	08/06/21	SALEM CITY CORP
00179583	341.36	08/06/21	SALEM CITY CORP
00179583	161.09	08/06/21	SALEM CITY CORP
00179583	1,460.65	08/06/21	SALEM CITY CORP
00179583	579.27	08/06/21	SALEM CITY CORP
00179583	153.34	08/06/21	SALEM CITY CORP
00179583	2,282.16	08/06/21	SALEM CITY CORP
00179583	2,596.85	08/06/21	SALEM CITY CORP
00179583	710.24	08/06/21	SALEM CITY CORP
00179583	10,520.22	08/06/21	SALEM CITY CORP
00179583	752.34	08/06/21	SALEM CITY CORP
00179583	461.24	08/06/21	SALEM CITY CORP
00179583	6,059.33	08/06/21	SALEM CITY CORP
00179583	1,084.42	08/06/21	SALEM CITY CORP
00179583	-403.34	08/06/21	SALEM CITY CORP
00179583	13,447.66	08/06/21	SALEM CITY CORP
00179583	22.67	08/06/21	SALEM CITY CORP
00179583	153.34	08/06/21	SALEM CITY CORP
00179583	723.50	08/06/21	SALEM CITY CORP
00179583	62.34	08/06/21	SALEM CITY CORP
00179583	461.24	08/06/21	SALEM CITY CORP
00179583	7,750.27	08/06/21	SALEM CITY CORP
00179613	250.00	08/06/21	SALEM ELEMENTARY SCHOOL
00179962	5,120.93	08/25/21	SALEM ELEMENTARY SCHOOL
00179962	20,555.31	08/25/21	SALEM ELEMENTARY SCHOOL
00179962	4,733.97	08/25/21	SALEM ELEMENTARY SCHOOL
00179962	1,055.19	08/25/21	SALEM ELEMENTARY SCHOOL

00179962	664.32	08/25/21	SALEM ELEMENTARY SCHOOL
00179614	250.00	08/06/21	SALEM HILLS HIGH SCHOOL
00179636	1,000.00	08/09/21	SALEM HILLS HIGH SCHOOL
00179819	2,000.00	08/19/21	SALEM HILLS HIGH SCHOOL
00179819	4,473.00	08/19/21	SALEM HILLS HIGH SCHOOL
00179963	6,872.15	08/25/21	SALEM HILLS HIGH SCHOOL
00179963	20,296.77	08/25/21	SALEM HILLS HIGH SCHOOL
00179963	11,049.18	08/25/21	SALEM HILLS HIGH SCHOOL
00179963	2,096.79	08/25/21	SALEM HILLS HIGH SCHOOL
00179963	5,000.00	08/25/21	SALEM HILLS HIGH SCHOOL
00179557	5,000.00	08/04/21	SALEM JUNIOR HIGH SCHOOL
00179615	250.00	08/06/21	SALEM JUNIOR HIGH SCHOOL
00179964	3,500.00	08/25/21	SALEM JUNIOR HIGH SCHOOL
00179965	9,330.44	08/25/21	SALEM JUNIOR HIGH SCHOOL
00179965	21,998.88	08/25/21	SALEM JUNIOR HIGH SCHOOL
00179965	11,758.83	08/25/21	SALEM JUNIOR HIGH SCHOOL
00179965	14,972.21	08/25/21	SALEM JUNIOR HIGH SCHOOL
00179965	1,350.97	08/25/21	SALEM JUNIOR HIGH SCHOOL
00179820	4,021.61	08/19/21	SALT LAKE CITY SCHOOL DISTRICT
00179686	5,500.00	08/11/21	SANCHEZ, HARLEY
00179558	1,059.00	08/04/21	SANITY SOLUTIONS, INC
00179558	463.00	08/04/21	SANITY SOLUTIONS, INC
00179558	463.00	08/04/21	SANITY SOLUTIONS, INC
00179558	926.00	08/04/21	SANITY SOLUTIONS, INC
00179558	24,390.96	08/04/21	SANITY SOLUTIONS, INC
00179764	680.00	08/18/21	SANITY SOLUTIONS, INC
00179764	968.73	08/18/21	SANITY SOLUTIONS, INC

00179764	1,800.00	08/18/21	SANITY SOLUTIONS, INC
00179764	3,279.27	08/18/21	SANITY SOLUTIONS, INC
00179764	2,778.00	08/18/21	SANITY SOLUTIONS, INC
00179764	74.42	08/18/21	SANITY SOLUTIONS, INC
00179764	222.44	08/18/21	SANITY SOLUTIONS, INC
00179764	153.14	08/18/21	SANITY SOLUTIONS, INC
00179821	0.00	08/19/21	SANITY SOLUTIONS, INC
00179821	739.12	08/19/21	SANITY SOLUTIONS, INC
00179821	300.00	08/19/21	SANITY SOLUTIONS, INC
00179966	300.00	08/25/21	SANITY SOLUTIONS, INC
00179966	234.00	08/25/21	SANITY SOLUTIONS, INC
00179616	250.00	08/06/21	SANTAQUIN ELEMENTARY SCHOOL
00179967	16,366.02	08/25/21	SANTAQUIN ELEMENTARY SCHOOL
00179967	3,874.32	08/25/21	SANTAQUIN ELEMENTARY SCHOOL
00179967	2,162.47	08/25/21	SANTAQUIN ELEMENTARY SCHOOL
00179967	542.88	08/25/21	SANTAQUIN ELEMENTARY SCHOOL
00009398	1,056.58	08/19/21	SCHOOL OUTFITTERS
00009440	6,563.01	08/27/21	SCHOOL SPECIALTY, LLC
00179822	308.20	08/19/21	SENERGY PETROLEUM, LLC
00009354	20.67	08/04/21	SESD
00179742	202.50	08/12/21	SHAFFER, GREGORY
00179559	449.42	08/04/21	SHAW INDUSTRIES, INC.
00009369	147.34	08/11/21	SHERWIN-WILLIAMS COMPANY, THE
00009406	158.45	08/20/21	SHERWIN-WILLIAMS COMPANY, THE
00009406	158.45	08/20/21	SHERWIN-WILLIAMS COMPANY, THE
00009426	44.91	08/25/21	SHERWIN-WILLIAMS COMPANY, THE
00009426	332.55	08/25/21	SHERWIN-WILLIAMS COMPANY, THE

00179687	48.48	08/11/21	SHI INTERNATIONAL CORP.
00179687	48.48	08/11/21	SHI INTERNATIONAL CORP.
00179687	48.48	08/11/21	SHI INTERNATIONAL CORP.
00179687	96.96	08/11/21	SHI INTERNATIONAL CORP.
00179687	48.48	08/11/21	SHI INTERNATIONAL CORP.
00179823	48.48	08/19/21	SHI INTERNATIONAL CORP.
00179823	48.48	08/19/21	SHI INTERNATIONAL CORP.
00179968	48.48	08/25/21	SHI INTERNATIONAL CORP.
00179968	145.44	08/25/21	SHI INTERNATIONAL CORP.
00179968	48.48	08/25/21	SHI INTERNATIONAL CORP.
00179968	96.96	08/25/21	SHI INTERNATIONAL CORP.
00179968	48.48	08/25/21	SHI INTERNATIONAL CORP.
00179968	48.48	08/25/21	SHI INTERNATIONAL CORP.
00179968	48.48	08/25/21	SHI INTERNATIONAL CORP.
00179968	242.40	08/25/21	SHI INTERNATIONAL CORP.
00179968	48.48	08/25/21	SHI INTERNATIONAL CORP.
00179968	48.48	08/25/21	SHI INTERNATIONAL CORP.
00180018	96.96	08/27/21	SHI INTERNATIONAL CORP.
00180018	48.48	08/27/21	SHI INTERNATIONAL CORP.
00179617	250.00	08/06/21	SIERRA BONITA ELEMENTARY SCHOOL
00179969	8,901.87	08/25/21	SIERRA BONITA ELEMENTARY SCHOOL
00179969	23,720.39	08/25/21	SIERRA BONITA ELEMENTARY SCHOOL
00179969	6,781.90	08/25/21	SIERRA BONITA ELEMENTARY SCHOOL
00179969	3,586.66	08/25/21	SIERRA BONITA ELEMENTARY SCHOOL
00179969	958.60	08/25/21	SIERRA BONITA ELEMENTARY SCHOOL
00179743	400.00	08/12/21	SILVERSMITH, SHIRLEE
00179744	177.25	08/12/21	SIMONS, EMILY

00179745	400.00	08/12/21	SINGER, JAMES COURAGE
00179745	117.38	08/12/21	SINGER, JAMES COURAGE
00179746	240.00	08/12/21	SKY BLUE INDUSTRIES, INC
00179688	47.80	08/11/21	SOUTH UTAH VALLEY SOLID WASTE DIST
00179689	75.82	08/11/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00179689	261.97	08/11/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00179689	8.09	08/11/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00179747	2,435.71	08/12/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00179871	639.67	08/20/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00179871	85.09	08/20/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00179871	241.41	08/20/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00179970	51.48	08/25/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00179872	16.78	08/20/21	SPANISH FORK BUILDERS SUPPLY
00179872	26.00	08/20/21	SPANISH FORK BUILDERS SUPPLY
00179584	23,762.77	08/06/21	SPANISH FORK CITY
00180019	25,035.90	08/27/21	SPANISH FORK CITY
00180019	25,035.90	08/27/21	SPANISH FORK CITY
00180019	61,574.32	08/27/21	SPANISH FORK CITY
00180019	56,149.25	08/27/21	SPANISH FORK CITY
00180019	20,000.00	08/27/21	SPANISH FORK CITY
00179618	250.00	08/06/21	SPANISH FORK HIGH SCHOOL
00179824	1,329.18	08/19/21	SPANISH FORK HIGH SCHOOL
00179971	12,691.57	08/25/21	SPANISH FORK HIGH SCHOOL
00179971	20,738.14	08/25/21	SPANISH FORK HIGH SCHOOL
00179971	2,143.50	08/25/21	SPANISH FORK HIGH SCHOOL
00179971	5,000.00	08/25/21	SPANISH FORK HIGH SCHOOL
00179560	5,000.00	08/04/21	SPANISH FORK JUNIOR HIGH SCHOOL

00179619	250.00	08/06/21	SPANISH FORK JUNIOR HIGH SCHOOL
00179972	3,500.00	08/25/21	SPANISH FORK JUNIOR HIGH SCHOOL
00179973	24,619.52	08/25/21	SPANISH FORK JUNIOR HIGH SCHOOL
00179973	28,048.91	08/25/21	SPANISH FORK JUNIOR HIGH SCHOOL
00179973	13,088.58	08/25/21	SPANISH FORK JUNIOR HIGH SCHOOL
00179973	22,325.41	08/25/21	SPANISH FORK JUNIOR HIGH SCHOOL
00179973	1,508.23	08/25/21	SPANISH FORK JUNIOR HIGH SCHOOL
00179620	250.00	08/06/21	SPANISH OAKS ELEMENTARY SCHOOL
00179974	4,483.39	08/25/21	SPANISH OAKS ELEMENTARY SCHOOL
00179974	10,277.32	08/25/21	SPANISH OAKS ELEMENTARY SCHOOL
00179974	3,379.52	08/25/21	SPANISH OAKS ELEMENTARY SCHOOL
00179974	546.00	08/25/21	SPANISH OAKS ELEMENTARY SCHOOL
00179974	469.70	08/25/21	SPANISH OAKS ELEMENTARY SCHOOL
00009407	3,328.05	08/20/21	SPECIALTY SUPPLY COMPANY
00009407	1,035.36	08/20/21	SPECIALTY SUPPLY COMPANY
00009407	1,035.36	08/20/21	SPECIALTY SUPPLY COMPANY
00009427	604.40	08/25/21	SPECIALTY SUPPLY COMPANY
00179690	212.00	08/11/21	SPEED-E-CONCRETE LLC
00179825	767.75	08/19/21	SPICERS PAPER, INC
00179561	250.00	08/04/21	SPRING CANYON MIDDLE SCHOOL
00179561	1,500.00	08/04/21	SPRING CANYON MIDDLE SCHOOL
00179975	43,994.90	08/25/21	SPRING CANYON MIDDLE SCHOOL
00179975	6,245.76	08/25/21	SPRING CANYON MIDDLE SCHOOL
00179975	1,593.87	08/25/21	SPRING CANYON MIDDLE SCHOOL
00179975	3,500.00	08/25/21	SPRING CANYON MIDDLE SCHOOL
00179621	250.00	08/06/21	SPRING LAKE ELEMENTARY SCHOOL
00179976	4,461.35	08/25/21	SPRING LAKE ELEMENTARY SCHOOL

00179976	15,651.26	08/25/21	SPRING LAKE ELEMENTARY SCHOOL
00179976	4,365.56	08/25/21	SPRING LAKE ELEMENTARY SCHOOL
00179976	4,879.47	08/25/21	SPRING LAKE ELEMENTARY SCHOOL
00179976	611.38	08/25/21	SPRING LAKE ELEMENTARY SCHOOL
00179691	154.39	08/11/21	SPRINGVILLE CITY OFFICES
00179691	500.09	08/11/21	SPRINGVILLE CITY OFFICES
00179691	633.99	08/11/21	SPRINGVILLE CITY OFFICES
00179691	182.30	08/11/21	SPRINGVILLE CITY OFFICES
00179691	438.79	08/11/21	SPRINGVILLE CITY OFFICES
00179691	1,750.82	08/11/21	SPRINGVILLE CITY OFFICES
00179691	1,031.59	08/11/21	SPRINGVILLE CITY OFFICES
00179691	262.32	08/11/21	SPRINGVILLE CITY OFFICES
00179691	2,980.84	08/11/21	SPRINGVILLE CITY OFFICES
00179691	1,388.62	08/11/21	SPRINGVILLE CITY OFFICES
00179691	299.07	08/11/21	SPRINGVILLE CITY OFFICES
00179691	1,935.06	08/11/21	SPRINGVILLE CITY OFFICES
00179691	19.75	08/11/21	SPRINGVILLE CITY OFFICES
00179691	533.07	08/11/21	SPRINGVILLE CITY OFFICES
00179691	4,095.54	08/11/21	SPRINGVILLE CITY OFFICES
00179691	1,144.53	08/11/21	SPRINGVILLE CITY OFFICES
00179691	336.47	08/11/21	SPRINGVILLE CITY OFFICES
00179691	1,270.16	08/11/21	SPRINGVILLE CITY OFFICES
00179691	40.81	08/11/21	SPRINGVILLE CITY OFFICES
00179691	394.78	08/11/21	SPRINGVILLE CITY OFFICES
00179691	4,117.52	08/11/21	SPRINGVILLE CITY OFFICES
00179691	16,233.33	08/11/21	SPRINGVILLE CITY OFFICES
00179691	3,561.90	08/11/21	SPRINGVILLE CITY OFFICES

00179691	794.57	08/11/21	SPRINGVILLE CITY OFFICES
00179691	7,315.57	08/11/21	SPRINGVILLE CITY OFFICES
00179691	4,851.05	08/11/21	SPRINGVILLE CITY OFFICES
00179691	2,014.63	08/11/21	SPRINGVILLE CITY OFFICES
00179691	11,191.58	08/11/21	SPRINGVILLE CITY OFFICES
00179691	520.23	08/11/21	SPRINGVILLE CITY OFFICES
00179691	202.70	08/11/21	SPRINGVILLE CITY OFFICES
00179691	283.49	08/11/21	SPRINGVILLE CITY OFFICES
00179691	5,149.75	08/11/21	SPRINGVILLE CITY OFFICES
00179622	250.00	08/06/21	SPRINGVILLE HIGH SCHOOL
00179826	1,050.00	08/19/21	SPRINGVILLE HIGH SCHOOL
00179977	18,672.96	08/25/21	SPRINGVILLE HIGH SCHOOL
00179977	22,812.57	08/25/21	SPRINGVILLE HIGH SCHOOL
00179977	26,356.73	08/25/21	SPRINGVILLE HIGH SCHOOL
00179977	2,363.04	08/25/21	SPRINGVILLE HIGH SCHOOL
00179977	5,000.00	08/25/21	SPRINGVILLE HIGH SCHOOL
00179562	5,000.00	08/04/21	SPRINGVILLE JUNIOR HIGH SCHOOL
00179623	250.00	08/06/21	SPRINGVILLE JUNIOR HIGH SCHOOL
00179978	9,536.03	08/25/21	SPRINGVILLE JUNIOR HIGH SCHOOL
00179978	27,943.57	08/25/21	SPRINGVILLE JUNIOR HIGH SCHOOL
00179978	13,035.91	08/25/21	SPRINGVILLE JUNIOR HIGH SCHOOL
00179978	10,394.04	08/25/21	SPRINGVILLE JUNIOR HIGH SCHOOL
00179978	1,502.00	08/25/21	SPRINGVILLE JUNIOR HIGH SCHOOL
00179978	3,500.00	08/25/21	SPRINGVILLE JUNIOR HIGH SCHOOL
00179585	100.00	08/06/21	SPRINGVILLE-MAPLETON CHAMBER OF COMMERCE
00009408	50.31	08/20/21	SPRINKLER SUPPLY COMPANY
00009408	21.84	08/20/21	SPRINKLER SUPPLY COMPANY

00009408	291.50	08/20/21	SPRINKLER SUPPLY COMPANY
00009408	98.27	08/20/21	SPRINKLER SUPPLY COMPANY
00009408	1.23	08/20/21	SPRINKLER SUPPLY COMPANY
00009408	15.02	08/20/21	SPRINKLER SUPPLY COMPANY
00009408	3.58	08/20/21	SPRINKLER SUPPLY COMPANY
00009408	32.57	08/20/21	SPRINKLER SUPPLY COMPANY
00009408	225.55	08/20/21	SPRINKLER SUPPLY COMPANY
00009408	-661.73	08/20/21	SPRINKLER SUPPLY COMPANY
00009428	98.64	08/25/21	SPRINKLER SUPPLY COMPANY
00009428	115.93	08/25/21	SPRINKLER SUPPLY COMPANY
00009428	118.43	08/25/21	SPRINKLER SUPPLY COMPANY
00009428	67.06	08/25/21	SPRINKLER SUPPLY COMPANY
00009428	-210.00	08/25/21	SPRINKLER SUPPLY COMPANY
00009428	699.19	08/25/21	SPRINKLER SUPPLY COMPANY
00179873	157.17	08/20/21	STANDARD PLUMBING SUPPLY CO
00179748	111.81	08/12/21	STATE OF UTAH - FUEL NETWORK
00179748	76.75	08/12/21	STATE OF UTAH - FUEL NETWORK
00179748	1,225.30	08/12/21	STATE OF UTAH - FUEL NETWORK
00179748	987.17	08/12/21	STATE OF UTAH - FUEL NETWORK
00179748	782.01	08/12/21	STATE OF UTAH - FUEL NETWORK
00179748	7,634.28	08/12/21	STATE OF UTAH - FUEL NETWORK
00179748	1,942.30	08/12/21	STATE OF UTAH - FUEL NETWORK
00179748	14,622.36	08/12/21	STATE OF UTAH - FUEL NETWORK
00179748	67.69	08/12/21	STATE OF UTAH - FUEL NETWORK
00179748	110.67	08/12/21	STATE OF UTAH - FUEL NETWORK
00179748	75.00	08/12/21	STATE OF UTAH - FUEL NETWORK
00179748	645.67	08/12/21	STATE OF UTAH - FUEL NETWORK

00179748	283.64	08/12/21	STATE OF UTAH - FUEL NETWORK
00179748	339.49	08/12/21	STATE OF UTAH - FUEL NETWORK
00179748	40.86	08/12/21	STATE OF UTAH - FUEL NETWORK
00179748	72.03	08/12/21	STATE OF UTAH - FUEL NETWORK
00179748	35.58	08/12/21	STATE OF UTAH - FUEL NETWORK
00179748	330.33	08/12/21	STATE OF UTAH - FUEL NETWORK
00179748	3,437.01	08/12/21	STATE OF UTAH - FUEL NETWORK
00179748	332.30	08/12/21	STATE OF UTAH - FUEL NETWORK
00179883	97.33	08/20/21	STATE OF UTAH - FUEL NETWORK
00179883	9.51	08/20/21	STATE OF UTAH - FUEL NETWORK
00179883	74.46	08/20/21	STATE OF UTAH - FUEL NETWORK
00179883	35.48	08/20/21	STATE OF UTAH - FUEL NETWORK
00179883	1,540.45	08/20/21	STATE OF UTAH - FUEL NETWORK
00179883	1,170.52	08/20/21	STATE OF UTAH - FUEL NETWORK
00179883	842.33	08/20/21	STATE OF UTAH - FUEL NETWORK
00179883	17,698.78	08/20/21	STATE OF UTAH - FUEL NETWORK
00179883	1,918.65	08/20/21	STATE OF UTAH - FUEL NETWORK
00179883	13,465.15	08/20/21	STATE OF UTAH - FUEL NETWORK
00179883	96.96	08/20/21	STATE OF UTAH - FUEL NETWORK
00179883	41.82	08/20/21	STATE OF UTAH - FUEL NETWORK
00179883	205.46	08/20/21	STATE OF UTAH - FUEL NETWORK
00179883	62.23	08/20/21	STATE OF UTAH - FUEL NETWORK
00179883	620.51	08/20/21	STATE OF UTAH - FUEL NETWORK
00179883	641.29	08/20/21	STATE OF UTAH - FUEL NETWORK
00179883	1,177.07	08/20/21	STATE OF UTAH - FUEL NETWORK
00179883	689.99	08/20/21	STATE OF UTAH - FUEL NETWORK
00179883	597.83	08/20/21	STATE OF UTAH - FUEL NETWORK

00179883	67.55	08/20/21	STATE OF UTAH - FUEL NETWORK
00179883	310.99	08/20/21	STATE OF UTAH - FUEL NETWORK
00179883	3,820.80	08/20/21	STATE OF UTAH - FUEL NETWORK
00179883	821.90	08/20/21	STATE OF UTAH - FUEL NETWORK
00179883	53.74	08/20/21	STATE OF UTAH - FUEL NETWORK
00179827	479.00	08/19/21	STONEWARE, INC
00009388	29,923.77	08/18/21	STOTZ EQUIPMENT
00179979	908.44	08/25/21	STUKENT INC
00179979	908.44	08/25/21	STUKENT INC
00179979	908.44	08/25/21	STUKENT INC
00179979	908.44	08/25/21	STUKENT INC
00179979	908.44	08/25/21	STUKENT INC
00179979	908.44	08/25/21	STUKENT INC
00179979	908.44	08/25/21	STUKENT INC
00179979	908.42	08/25/21	STUKENT INC
00179749	70.00	08/12/21	SUDWEEKS RADONNA
00179980	18,436.00	08/25/21	SUMMERHAYS MUSIC CENTER
00179981	421.54	08/25/21	SUMMIT CENTER
00179981	350.00	08/25/21	SUMMIT CENTER
00179563	0.00	08/04/21	SUNPRO CORPORATION
00179563	40.56	08/04/21	SUNPRO CORPORATION
00179563	22.71	08/04/21	SUNPRO CORPORATION
00179563	201.54	08/04/21	SUNPRO CORPORATION
00179563	0.00	08/04/21	SUNPRO CORPORATION
00179563	94.13	08/04/21	SUNPRO CORPORATION
00179563	42.89	08/04/21	SUNPRO CORPORATION
00179586	29.99	08/06/21	SUNPRO CORPORATION

00179692	260.21	08/11/21	SUNPRO CORPORATION
00179828	6.28	08/19/21	SUNPRO CORPORATION
00179828	40.55	08/19/21	SUNPRO CORPORATION
00179982	7.89	08/25/21	SUNPRO CORPORATION
00179982	37.73	08/25/21	SUNPRO CORPORATION
00179982	31.98	08/25/21	SUNPRO CORPORATION
00179983	1,203.08	08/25/21	SURVEILLANCE SYSTEMS INCORPORATED
00179984	646.03	08/25/21	SVENDSEN AUTOMOTIVE PROD
00179985	460.00	08/25/21	SWEETBRIAR COVE FLORAL/SALEM FLORAL
00179693	112,784.92	08/11/21	SYSCO INTERMOUNTAIN FOOD SERVICES
00179693	63.88	08/11/21	SYSCO INTERMOUNTAIN FOOD SERVICES
00179564	10.42	08/04/21	TALBOT, GERALD
00179874	197.00	08/20/21	TAYLOR, ABBIE
00179565	250.00	08/04/21	TAYLOR ELEMENTARY SCHOOL
00179565	2,000.00	08/04/21	TAYLOR ELEMENTARY SCHOOL
00179986	5,372.88	08/25/21	TAYLOR ELEMENTARY SCHOOL
00179986	13,200.72	08/25/21	TAYLOR ELEMENTARY SCHOOL
00179986	2,978.60	08/25/21	TAYLOR ELEMENTARY SCHOOL
00179986	412.09	08/25/21	TAYLOR ELEMENTARY SCHOOL
00179637	350.00	08/09/21	TAYLOR, SHALEE H
00179750	3,675.00	08/12/21	TES SOFTWARE, INC.
00179751	300.00	08/12/21	THOM, LAINE
00179751	47.60	08/12/21	THOM, LAINE
00179875	90.72	08/20/21	TIM DAHLE
00179987	773.16	08/25/21	TIM DAHLE
00009370	461.00	08/11/21	TK ELEVATOR CORPORATION
00179988	1,000.00	08/25/21	TOP NOTCH COLLISION

00179988	2,000.00	08/25/21	TOP NOTCH COLLISION
00179989	332.16	08/25/21	TOWN OF GOSHEN
00179842	60.00	08/13/21	TRANSPORTATION OFFICE FUND
00179566	5,367.74	08/04/21	TRI-PHASE ELECTRIC
00179566	11,342.21	08/04/21	TRI-PHASE ELECTRIC
00179752	1,051.36	08/12/21	TRI-PHASE ELECTRIC
00179829	50,000.00	08/19/21	TRI-PHASE ELECTRIC
00179567	1,754.97	08/04/21	TROXELL COMMUNICATIONS
00179694	1,481.97	08/11/21	TROXELL COMMUNICATIONS
00179694	493.99	08/11/21	TROXELL COMMUNICATIONS
00179830	1,169.00	08/19/21	TROXELL COMMUNICATIONS
00179753	69.44	08/12/21	TURLEY, PAM
00179568	74,472.34	08/04/21	TYSON FOODS INC
00179831	800.00	08/19/21	UASSP
00179831	400.00	08/19/21	UASSP
00179831	800.00	08/19/21	UASSP
00179831	400.00	08/19/21	UASSP
00179831	400.00	08/19/21	UASSP
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00179831	800.00	08/19/21	UASSP
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00179831	800.00	08/19/21	UASSP
00179831	800.00	08/19/21	UASSP
00179831	400.00	08/19/21	UASSP

00179831	400.00	08/19/21	UASSP
00179831	800.00	08/19/21	UASSP
00179831	800.00	08/19/21	UASSP
00179831	800.00	08/19/21	UASSP
00179831	1,200.00	08/19/21	UASSP
00179831	1,200.00	08/19/21	UASSP
00179831	1,200.00	08/19/21	UASSP
00179831	1,600.00	08/19/21	UASSP
00179831	1,200.00	08/19/21	UASSP
00179831	1,200.00	08/19/21	UASSP
00179831	400.00	08/19/21	UASSP
00179831	400.00	08/19/21	UASSP
00179831	400.00	08/19/21	UASSP
00009384	201.67	08/12/21	UNIFIRST CORPORATION
00009409	82.85	08/20/21	UNIFIRST CORPORATION
00179848	105.50	08/13/21	UNITED WAY OF UTAH COUNTY
00179990	1,700.00	08/25/21	US POST OFFICE - SPANISH FORK
00179832	375.00	08/19/21	UTAH ASSOC OF ELEM SCHOOL PRINCIPALS
00179832	1,125.00	08/19/21	UTAH ASSOC OF ELEM SCHOOL PRINCIPALS
00179832	375.00	08/19/21	UTAH ASSOC OF ELEM SCHOOL PRINCIPALS
00179832	750.00	08/19/21	UTAH ASSOC OF ELEM SCHOOL PRINCIPALS
00179832	375.00	08/19/21	UTAH ASSOC OF ELEM SCHOOL PRINCIPALS
00179832	375.00	08/19/21	UTAH ASSOC OF ELEM SCHOOL PRINCIPALS
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00179832	375.00	08/19/21	UTAH ASSOC OF ELEM SCHOOL PRINCIPALS
00179832	375.00	08/19/21	UTAH ASSOC OF ELEM SCHOOL PRINCIPALS
00179832	375.00	08/19/21	UTAH ASSOC OF ELEM SCHOOL PRINCIPALS

00179991	41,967.50	08/25/21	UTAH COUNTY AUDITOR
00179991	167,629.25	08/25/21	UTAH COUNTY AUDITOR
00179991	56,584.25	08/25/21	UTAH COUNTY AUDITOR
00180020	40.00	08/27/21	UTAH COUNTY RECORDER
00179695	83.35	08/11/21	UTAH DEPARTMENT OF TECHNOLOGY SERVICES
00179638	163.64	08/09/21	UTAH DEPT OF WORKFORCE SERVICES
00179638	-87.52	08/09/21	UTAH DEPT OF WORKFORCE SERVICES
00179569	525.00	08/04/21	UTAH HIGH SCHOOL ACTIVITIES ASSOC
00179833	85.00	08/19/21	UTAH LABOR COMMISSION
00179887	674,133.67	08/13/21	UTAH RETIREMENT SYSTEMS
00179887	64,586.72	08/13/21	UTAH RETIREMENT SYSTEMS
00179887	10,229.45	08/13/21	UTAH RETIREMENT SYSTEMS
00180021	3,800.00	08/27/21	UTAH SCHOOL BOARDS ASSOCIATION
00180021	741.00	08/27/21	UTAH SCHOOL BOARDS ASSOCIATION
00179570	119,944.62	08/04/21	UTAH STATE BOARD OF EDUCATION
00179642	567.00	08/06/21	UTAH STATE OFFICE OF RECOVERY SERVICES
00179884	154,921.45	08/13/21	UTAH STATE TAX COMMISSION
00179834	3,389.50	08/19/21	UTAH ST BUREAU CRIML IDNT
00179835	97.50	08/19/21	UTAH TAXPAYERS ASSOCIATION
00179992	97.50	08/25/21	UTAH TAXPAYERS ASSOCIATION
00009371	595.00	08/11/21	UTAH YAMAS CONTROLS INC
00179876	280.20	08/20/21	VALLEY SUPPLY
00179624	250.00	08/06/21	VALLEY VIEW MIDDLE SCHOOL
00179624	1,500.00	08/06/21	VALLEY VIEW MIDDLE SCHOOL
00179993	8,113.28	08/25/21	VALLEY VIEW MIDDLE SCHOOL
00179993	4,925.77	08/25/21	VALLEY VIEW MIDDLE SCHOOL
00179993	71.02	08/25/21	VALLEY VIEW MIDDLE SCHOOL

00179993	1,162.57	08/25/21	VALLEY VIEW MIDDLE SCHOOL
00179993	3,500.00	08/25/21	VALLEY VIEW MIDDLE SCHOOL
00009385	0.00	08/12/21	VARSITY SPIRIT FASHIONS
00009385	24,852.45	08/12/21	VARSITY SPIRIT FASHIONS
00009399	882.11	08/19/21	VERITIV
00179754	40.01	08/12/21	VERIZON WIRELESS
00179754	120.07	08/12/21	VERIZON WIRELESS
00179754	40.01	08/12/21	VERIZON WIRELESS
00179754	40.01	08/12/21	VERIZON WIRELESS
00179754	40.01	08/12/21	VERIZON WIRELESS
00179754	160.04	08/12/21	VERIZON WIRELESS
00009400	259.10	08/19/21	VIRCO MFG CORP
00009429	1,295.50	08/25/21	VIRCO MFG CORP
00179994	2,675.00	08/25/21	VIVACITY TECH PBC
00179994	5,560.00	08/25/21	VIVACITY TECH PBC
00179571	4,650.00	08/04/21	VLCM
00179571	6,006.00	08/04/21	VLCM
00179571	7,098.00	08/04/21	VLCM
00179571	7,750.00	08/04/21	VLCM
00179571	5,080.00	08/04/21	VLCM
00179571	8,364.50	08/04/21	VLCM
00179571	6,200.00	08/04/21	VLCM
00179571	7,750.00	08/04/21	VLCM
00179571	13,650.00	08/04/21	VLCM
00179571	12,400.00	08/04/21	VLCM
00179571	30,985.50	08/04/21	VLCM
00179765	9,144.00	08/18/21	VLCM

00179765	2,577.12	08/18/21	VLCM
00179995	1,032.00	08/25/21	VLCM
00180022	23,876.00	08/27/21	VLCM
00180022	27,880.00	08/27/21	VLCM
00009430	29,000.00	08/25/21	VOYAGER SOPRIS LEARNING, INC
00009355	46.53	08/04/21	WARD'S SCIENCE
00009372	137.31	08/11/21	WARD'S SCIENCE
00179696	2,288.00	08/11/21	WASATCH TRAILER SALES SPRINGVILLE
00179572	12,904.30	08/04/21	WAXIE SANITARY SUPPLY
00179877	50.00	08/20/21	WEIGHT, JAMMIE
00179761	460,047.94	08/02/21	WELLS FARGO BANK
00179761	107,591.80	08/02/21	WELLS FARGO BANK
00179761	361,111.36	08/02/21	WELLS FARGO BANK
00179878	3,883.36	08/20/21	WESTERN INDUSTRIAL DOOR COMPANY
00179836	362,881.74	08/19/21	WESTLAND CONSTRUCTION
00179836	864,730.05	08/19/21	WESTLAND CONSTRUCTION
00179836	468,757.42	08/19/21	WESTLAND CONSTRUCTION
00179573	250.00	08/04/21	WESTSIDE ELEMENTARY SCHOOL
00179573	225.00	08/04/21	WESTSIDE ELEMENTARY SCHOOL
00179573	2,000.00	08/04/21	WESTSIDE ELEMENTARY SCHOOL
00179996	6,686.95	08/25/21	WESTSIDE ELEMENTARY SCHOOL
00179996	24,841.11	08/25/21	WESTSIDE ELEMENTARY SCHOOL
00179996	5,936.72	08/25/21	WESTSIDE ELEMENTARY SCHOOL
00179996	2,199.65	08/25/21	WESTSIDE ELEMENTARY SCHOOL
00179996	837.15	08/25/21	WESTSIDE ELEMENTARY SCHOOL
00179879	73.00	08/20/21	WHITE, CAREY
00179697	8.00	08/11/21	WIGGY WASH LLC

00179697	16.00	08/11/21	WIGGY WASH LLC
00179697	21.95	08/11/21	WIGGY WASH LLC
00180023	805.00	08/27/21	WILKINSON, CHRISTINE
00180024	805.00	08/27/21	WILLIAMSON, JUNE
00179625	250.00	08/06/21	WILSON ELEMENTARY SCHOOL
00179997	3,269.88	08/25/21	WILSON ELEMENTARY SCHOOL
00179997	2,165.93	08/25/21	WILSON ELEMENTARY SCHOOL
00179997	295.31	08/25/21	WILSON ELEMENTARY SCHOOL
00179755	46.25	08/12/21	WILSON, SABRINA
00179837	15.50	08/19/21	WOOLF, GINA
00179756	1,085.00	08/12/21	WORKFORCEQA, LLC
00009373	534.99	08/11/21	WURTH LOUIS AND COMPANY
00179838	34.50	08/19/21	YOST, TONJA
00179574	200.00	08/04/21	ZIONS BANK
00179574	325.00	08/04/21	ZIONS BANK
00179574	458.70	08/04/21	ZIONS BANK
00179574	250.00	08/04/21	ZIONS BANK
00179639	70.27	08/09/21	ZIONS BANK
00179639	93.56	08/09/21	ZIONS BANK
00179640	210.87	08/09/21	ZIONS BANK
00179880	500.00	08/20/21	ZIONS BANK
Total	**$9,744,560.66**		

Account With Description
10-019-22-1059-2200-611 - Supplies
10-830-22-7695-1000-611 - Supplies
10-830-22-7695-1000-611 - Supplies
30-120-22-1451-4500-731 - Equipment
10-830-22-1016-2600-724 - Site Improvements
30-408-22-1185-4700-722 - Carpentry Improvements
10-055-22-1180-2700-615 - Bus Shop Supplies
10-055-22-1180-2700-615 - Bus Shop Supplies
10-066-22-1185-2600-672 - Carpentry Materials
10-143-22-1185-2600-677 - Roofing Materials
30-120-22-1185-4700-722 - Carpentry Improvements
30-408-22-1185-4700-722 - Carpentry Improvements
30-164-22-1185-4700-726 - Plumbing Improvements
10-702-22-1185-2600-674 - Grounds Materials
10-830-22-6911-2200-581 - Travel
10-108-22-1043-1000-731 - Equipment
10-142-22-1043-1000-731 - Equipment
10-144-22-1043-1000-731 - Equipment
10-184-22-1043-1000-731 - Equipment
10-424-22-1043-1000-731 - Equipment
10-702-22-6600-1000-731 - Equipment

10-720-22-1043-1000-731 - Equipment
10-747-22-1043-1000-611 - Supplies
10-747-22-1043-1000-731 - Equipment
10-747-22-1043-2600-445 - Emergency Repair Services
10-160-22-1185-2600-679 - Controls
10-158-22-1017-2600-731 - Equipment
30-055-22-1185-4200-724 - Site Improvements
30-066-22-1185-4200-724 - Site Improvements
10-830-22-7548-2200-581 - Travel
30-066-22-1185-4700-720 - Air Conditioning Improvements
10-315-22-1185-2600-670 - Air Conditioning Materials
30-830-22-1185-4700-727 - Roofing Improvements
10-360-22-1046-1000-611 - Supplies
10-360-22-1046-1000-611 - Supplies
10-360-22-1046-1000-611 - Supplies
10-340-22-1046-1000-611 - Supplies
10-360-22-1046-1000-611 - Supplies
10-830-22-1087-1000-731 - Equipment
10-830-22-1087-1000-731 - Equipment
10-066-22-1095-2600-611 - Supplies
10-019-22-1057-2500-581 - Travel
10-141-22-1043-1000-731 - Equipment
10-019-22-1059-2200-731 - Equipment
10-117-22-1043-1000-731 - Equipment
10-130-22-1300-1000-731 - Equipment
10-360-22-1046-1000-731 - Equipment
10-747-22-1325-1000-734 - Technology Hardware

10-830-22-6750-1000-731 - Equipment
10-130-22-1300-1000-731 - Equipment
10-830-22-7695-1000-611 - Supplies
10-171-22-1300-1000-731 - Equipment
10-315-22-1046-1000-731 - Equipment
10-408-22-1043-1000-731 - Equipment
10-706-22-1042-1000-731 - Equipment
10-712-22-1043-1000-731 - Equipment
10-830-22-1097-2400-611 - Supplies
10-102-22-1100-1000-611 - Supplies
10-102-22-1043-1000-611 - Supplies
10-102-22-1043-1000-641 - Textbooks
10-102-22-1043-1000-644 - Library Books
10-102-22-1043-1000-731 - Equipment
10-102-22-1043-2600-445 - Emergency Repair Services
30-117-22-1185-4200-724 - Site Improvements
10-830-22-1097-2400-611 - Supplies
10-100-22-1043-1000-611 - Supplies
10-100-22-1043-1000-641 - Textbooks
10-100-22-1043-1000-644 - Library Books
10-100-22-1043-1000-731 - Equipment
10-100-22-1043-2600-445 - Emergency Repair Services
10-019-22-1011-2300-530 - Communication Services
10-019-22-1012-2500-530 - Communication Services
10-019-22-1014-2500-530 - Communication Services
10-019-22-1015-2500-530 - Communication Services
10-019-22-1051-2300-530 - Communication Services

10-019-22-1054-2200-530 - Communication Services
10-019-22-1057-2500-530 - Communication Services
10-019-22-1177-2600-530 - Communication Services
10-019-22-1183-2600-530 - Communication Services
10-019-22-1185-2600-530 - Communications
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10-055-22-1180-2700-530 - Communication Services
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10-720-22-1042-2200-530 - Communication Services
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10-830-22-1050-2400-530 - Communication Services
10-830-22-1185-2600-530 - Communication Services
10-830-22-1200-2200-530 - Communication Services
10-830-22-5365-2200-530 - Communication Services
10-830-22-5805-2200-530 - Communication Services
23-720-22-5410-2600-530 - Communication Services
23-801-22-1075-2600-530 - Communication Services
50-416-22-8001-1610-900 - Student Lunches
50-380-22-8001-1610-900 - Student Sales
10-22-8140 - Inventory
10-830-22-1016-2600-724 - Site Improvements
30-138-22-1185-4500-731 - Equipment
10-340-22-1046-1000-731 - Equipment
30-118-22-1185-4700-731 - Equipment
10-702-22-6100-4500-724 - Site Improvements

10-830-22-1097-2400-611 - Supplies
10-104-22-1043-1000-611 - Supplies
10-104-22-1043-1000-641 - Textbooks
10-104-22-1043-1000-644 - Library Books
10-104-22-1043-1000-731 - Equipment
10-104-22-1043-2600-445 - Emergency Repair Services
10-830-22-5645-2200-560 - Tuition
10-22-8140 - Inventory
10-156-22-1185-2600-679 - Controls
50-706-22-8001-1610-900 - Student Sales
10-704-22-1043-2600-614 - Custodial Supplies
10-019-22-1057-2500-581 - Travel
10-055-22-1180-2700-683 - Repair Parts
10-055-22-1180-2700-683 - Repair Parts
10-055-22-1180-2700-683 - Repair Parts
10-055-22-1180-2700-683 - Repair Parts
10-712-22-6600-1000-731 - Equipment
10-704-22-6600-2200-581 - Travel
10-704-22-6600-2200-581 - Travel
10-704-22-6960-2200-581 - Travel
10-112-22-1185-2600-440 - Equipment Repair and Inspection Services
30-315-22-1468-4200-724 - Site Improvements
10-830-22-1050-1000-290 - Employee Assistance Program
10-019-22-1059-2200-731 - Equipment
10-164-22-1043-1000-731 - Equipment
10-170-22-1043-1000-731 - Equipment
10-22-8140 - Inventory

10-408-22-1043-1000-611 - Supplies
10-702-22-1043-1000-731 - Equipment
10-340-22-1046-1000-733 - Furniture
10-360-22-1046-1000-733 - Furniture
10-055-22-1180-2700-611 - Office Supplies
10-340-22-1046-1000-731 - Equipment
30-066-22-1185-4200-724 - Site Improvements
10-340-22-1046-1000-731 - Equipment
10-360-22-1046-1000-731 - Equipment
10-066-22-1185-2600-674 - Grounds Materials
10-830-22-6300-2200-330 - Training and Development
10-019-22-1177-2600-614 - Custodial Supplies
10-102-22-1043-2600-614 - Custodial Supplies
10-143-22-1043-2600-614 - Custodial Supplies
10-22-8140 - Inventory
10-315-22-1043-2600-614 - Custodial Supplies
10-340-22-1046-2600-614 - Custodial Supplies
10-420-22-1043-2600-614 - Custodial Supplies
10-708-22-1043-2600-614 - Custodial Supplies
10-747-22-1043-2600-614 - Custodial Supplies
10-340-21-1046-1000-611 - Supplies
10-360-21-1046-1000-611 - Supplies
10-360-21-1046-1000-731 - Equipment
10-830-22-3380-1000-560 - Tuition Scholarships
10-019-22-1057-2500-581 - Travel
10-830-22-1097-2400-611 - Supplies
10-108-22-1100-1000-611 - Supplies

10-108-22-1043-1000-611 - Supplies
10-108-22-1043-1000-641 - Textbooks
10-108-22-1043-1000-644 - Library Books
10-108-22-1043-2600-445 - Emergency Repair Services
10-830-22-1097-2400-611 - Supplies
10-112-22-1100-1000-611 - Supplies
10-112-22-1043-1000-611 - Supplies
10-112-22-1043-1000-641 - Textbooks
10-112-22-1043-1000-644 - Library Books
10-112-22-1043-1000-731 - Equipment
10-112-22-1043-2600-445 - Emergency Repair Services
10-019-22-1057-2500-581 - Travel
10-055-22-1180-2700-683 - Repair Parts
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10-055-22-1180-2700-683 - Repair Parts
10-066-22-1185-2600-682 - Electrical Tools
30-408-22-1185-4700-728 - Flooring Improvements
10-066-22-1185-2600-673 - Electrical Materials
10-066-22-1185-2600-682 - Electrical Tools
30-408-22-1185-4700-722 - Carpentry Improvements
30-408-22-1185-4700-728 - Flooring Improvements
10-066-22-1185-2600-673 - Electrical Materials
10-108-22-1185-2600-673 - Electrical Materials
10-345-22-1185-2600-673 - Electrical Materials
30-315-22-1468-4700-723 - Electrical Improvements

10-706-22-1043-1000-731 - Equipment
30-315-22-1468-4700-723 - Electrical Improvements
30-830-22-1461-4500-731 - Equipment
50-830-22-8001-3100-434 - Pest Control
10-055-22-1180-2700-611 - Office Supplies
50-704-22-8001-1610-900 - Student Sales
10-019-22-1011-2300-325 - Contracted Services
10-019-22-1011-2300-325 - Contracted Services
10-830-22-1060-1000-325 - Contracted Services
10-830-22-1097-2400-611 - Supplies
10-116-22-1043-1000-641 - Textbooks
10-116-22-1043-1000-644 - Library Books
10-116-22-1043-1000-731 - Equipment
10-116-22-1043-2600-445 - Emergency Repair Services
10-830-22-1016-2200-325 - Contracted Services
10-830-22-1016-2200-325 - Contracted Services
10-830-22-1016-2200-611 - Supplies
10-830-22-1016-2200-731 - Equipment
10-108-22-1185-2600-678 - Glass
10-315-22-1185-2600-678 - Glass
10-408-22-1185-2600-678 - Glass
10-158-22-1185-2600-678 - Glass Materials
10-345-22-1185-2600-678 - Glass
10-140-22-1185-2600-678 - Glass
10-019-22-1051-2300-613 - Staff Food
10-702-22-1325-1000-731 - Equipment
10-019-22-1057-1000-731 - Equipment

10-420-22-6800-1000-731 - Equipment
10-019-22-1183-2600-325 - Contracted Services
10-702-22-1043-1000-641 - Textbooks
10-830-22-7695-1000-611 - Supplies
10-102-22-1184-2600-530 - Communication Services
10-120-22-1184-2600-530 - Communication Services
10-171-22-1184-2600-530 - Communication Services
10-315-22-1184-2600-530 - Communication Services
10-360-22-1184-2600-530 - Communication Services
10-380-22-1184-2600-530 - Communication Services
30-830-22-1193-4500-325 - Contracted Services
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10-747-22-1184-2600-530 - Communication Services
10-019-22-1184-2600-530 - Communication Services
10-830-22-1097-2400-611 - Supplies
10-117-22-1043-1000-611 - Supplies
10-117-22-1043-1000-641 - Textbooks
10-117-22-1043-1000-644 - Library Books
10-117-22-1043-1000-731 - Equipment
10-117-22-1043-2600-445 - Emergency Repair Services
30-340-22-1507-4300-463 - Engineering Services
30-360-20-1606-4300-463 - Engineering Services
10-708-22-1046-1000-731 - Equipment
10-360-21-1046-1000-731 - Equipment
10-142-22-1043-1000-731 - Equipment
10-019-22-1017-2600-442 - Vehicle Maintenance and Repair Services
30-340-22-1507-4300-463 - Engineering Services
30-340-22-1507-4300-463 - Engineering Services
10-22-8140 - Inventory
10-706-22-1185-2600-661 - Lights and Filters
10-706-22-1185-2600-670 - Air Conditioning Materials
50-420-22-8001-3100-731 - Equipment
10-066-22-1185-2600-673 - Electrical Materials
10-066-22-1185-2600-673 - Electrical Materials
10-702-22-6600-4500-724 - Site Improvements
30-408-22-1185-4700-720 - Air Conditioning Improvements
50-416-22-8001-1610-900 - Student Lunches
30-019-22-1193-4700-728 - Flooring Improvements
10-055-22-1180-2700-682 - Tires

10-055-22-1180-2700-682 - Tires
10-22-9555 - Other Payroll Payable
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10-118-22-1185-2600-440 - Equipment Repair and Inspection Services
10-066-22-1185-2600-440 - Equipment Repair and Inspection Services
10-360-22-1046-1000-731 - Equipment
10-702-22-1185-2600-440 - Equipment Repair and Inspection Services
10-066-22-1185-2600-440 - Equipment Repair and Inspection Services
10-100-22-1185-2600-440 - Equipment Repair and Inspection Services
10-830-22-1200-2200-581 - Travel
10-019-22-1177-2600-810 - Dues and Subscriptions
10-169-22-1185-2600-671 - Boiler Materials
30-066-22-1185-4700-720 - Air Conditioning Improvements
10-706-22-1181-2700-516 - Activity Trips
50-380-22-8001-1610-900 - Student Sales
10-22-8140 - Inventory
30-034-22-1185-4700-731 - Equipment
10-055-22-1180-2700-683 - Repair Parts
10-055-22-1180-2700-683 - Repair Parts
10-830-22-7692-2200-325 - Contracted Services
10-830-22-7692-2200-581 - Travel
10-830-22-7710-2200-330 - Training and Development
30-702-22-1185-4200-724 - Site Improvements
10-408-22-1043-2600-440 - Equipment Repair Services
10-019-22-1005-2300-611 - Supplies
10-424-22-6400-1000-731 - Equipment
10-019-22-1057-2500-581 - Travel

10-019-22-1014-2500-581 - Travel
10-019-22-1022-2500-617 - Printing Supplies
10-019-22-1057-2500-581 - Travel
10-055-22-1180-2700-335 - Safety and CDL Licensing
23-315-22-1039-1000-611 - Supplies
10-830-22-1097-2400-611 - Supplies
10-315-22-1043-1000-611 - Supplies
10-315-22-1043-1000-644 - Library Books
10-315-22-1043-1000-731 - Equipment
10-315-22-1043-2600-445 - Emergency Repair Services
10-315-22-1094-2600-440 - Equipment Repair Services
10-055-22-1180-2700-440 - Equipment Repair Services
10-019-22-1185-2600-670 - Air Conditioning Materials
10-019-22-1184-2600-620 - Natural Gas
10-034-22-1184-2600-620 - Natural Gas
10-055-22-1184-2600-620 - Natural Gas
10-100-22-1184-2600-620 - Natural Gas
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10-104-22-1184-2600-620 - Natural Gas
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10-158-22-1184-2600-620 - Natural Gas
10-160-22-1184-2600-620 - Natural Gas
10-164-22-1184-2600-620 - Natural Gas
10-168-22-1184-2600-620 - Natural Gas
10-169-22-1184-2600-620 - Natural Gas
10-170-22-1184-2600-620 - Natural Gas
10-171-22-1184-2600-620 - Natural Gas
10-172-22-1184-2600-620 - Natural Gas
10-180-22-1184-2600-620 - Natural Gas
10-184-22-1184-2600-620 - Natural Gas
10-340-22-1184-2600-620 - Natural Gas
10-345-22-1184-2600-620 - Natural Gas
10-360-22-1184-2600-620 - Natural Gas
10-380-22-1184-2600-620 - Natural Gas
10-402-22-1184-2600-620 - Natural Gas
10-404-22-1184-2600-620 - Natural Gas
10-408-22-1184-2600-620 - Natural Gas
10-416-22-1184-2600-620 - Natural Gas
10-420-22-1184-2600-620 - Natural Gas
10-424-22-1184-2600-620 - Natural Gas

10-640-22-1184-2600-620 - Natural Gas
10-702-22-1184-2600-620 - Natural Gas
10-704-22-1184-2600-620 - Natural Gas
10-706-22-1184-2600-620 - Natural Gas
10-708-22-1184-2600-620 - Natural Gas
10-712-22-1184-2600-620 - Natural Gas
10-720-22-1184-2600-620 - Natural Gas
10-746-22-1184-2600-620 - Natural Gas
10-830-22-1184-2600-620 - Natural Gas
10-704-22-1184-2600-620 - Natural Gas
10-055-22-1180-2700-683 - Repair Parts
10-055-22-1180-2700-440 - Equipment Repair Services
10-830-22-1097-2400-611 - Supplies
10-118-22-1043-1000-611 - Supplies
10-118-22-1043-1000-641 - Textbooks
10-118-22-1043-1000-644 - Library Books
10-118-22-1043-2600-445 - Emergency Repair Services
10-019-22-1015-2500-355 - Software Maintenance
10-019-22-1015-2500-355 - Software Maintenance
50-706-22-8001-1610-900 - Student Sales
10-830-22-1200-1000-736 - Technology Software
10-066-22-1185-2600-674 - Grounds Materials
10-22-9548 - Dental Insurance Payable
10-22-9548 - Dental Insurance Payable
50-708-22-8001-1610-900 - Student Sales
10-019-22-1011-2600-442 - Vehicle Maintenance and Repair Services
10-019-22-1011-2600-455 - Vehicles Leases

10-019-22-1177-2600-442 - Vehicle Maintenance and Repair Services
10-019-22-1177-2600-455 - Vehicles Leases
10-019-22-6915-2600-442 - Vehicle Maintenance and Repair Services
10-019-22-6915-2600-455 - Vehicles Leases
10-055-22-1180-2700-442 - Vehicle Maintenance and Repair Services
10-055-22-1180-2700-455 - Vehicles Leases
10-830-22-1185-2600-442 - Vehicle Maintenance and Repair Services
10-830-22-1185-2600-455 - Vehicles Leases
10-830-22-5070-2600-442 - Vehicle Maintenance and Repair Services
10-830-22-5070-2600-455 - Vehicles Leases
50-830-22-8001-2600-442 - Vehicle Maintenance
50-830-22-8001-2600-455 - Vehicles Leases
10-019-22-1057-2500-581 - Travel
10-019-22-1017-2600-443 - Building Repair
30-830-22-1194-4100-710 - Site Purchases
50-712-22-8001-1610-900 - Student Sales
10-136-22-1043-1000-611 - Supplies
10-144-22-7549-1000-736 - Technology Software
10-066-22-1185-2600-679 - Controls
10-066-22-1185-2600-674 - Grounds Materials
10-315-22-1046-1000-731 - Equipment
10-019-22-1011-2300-530 - Communication Services
10-019-22-1012-2500-530 - Communication Services
10-019-22-1013-2500-530 - Communication Services
10-019-22-1015-2500-530 - Communication Services
10-019-22-1018-2300-530 - Communication Services
10-019-22-1051-2300-530 - Communication Services

10-019-22-1056-2500-530 - Communication Services
10-019-22-1057-2500-530 - Communication Services
10-019-22-1177-2600-530 - Communication Services
10-019-22-6915-2400-530 - Communication Services
10-034-22-1178-2600-530 - Communication Services
10-055-22-1180-2700-530 - Communication Services
10-066-22-1185-2600-530 - Communication Services
10-830-22-1050-2400-530 - Communication Services
50-019-22-8001-3100-530 - Communication Services
10-360-22-1046-1000-731 - Equipment
10-360-22-1046-1000-731 - Equipment
10-340-22-1046-1000-644 - Library Books
10-100-22-1043-1000-644 - Library Books
10-102-22-1043-1000-644 - Library Books
10-104-22-1043-1000-644 - Library Books
10-108-22-1043-1000-644 - Library Books
10-112-22-1043-1000-644 - Library Books
10-116-22-1043-1000-644 - Library Books
10-117-22-1043-1000-644 - Library Books
10-118-22-1043-1000-644 - Library Books
10-119-22-1043-1000-644 - Library Books
10-120-22-1043-1000-644 - Library Books
10-130-22-1043-1000-644 - Library Books
10-136-22-1043-1000-644 - Library Books
10-138-22-1043-1000-644 - Library Books
10-140-22-1043-1000-644 - Library Books
10-141-22-1043-1000-644 - Library Books

10-142-22-1043-1000-644 - Library Books
10-143-22-1043-1000-644 - Library Books
10-144-22-1043-1000-644 - Library Books
10-148-22-1043-1000-644 - Library Books
10-156-22-1043-1000-644 - Library Books
10-158-22-1043-1000-644 - Library Books
10-160-22-1043-1000-644 - Library Books
10-164-22-1043-1000-644 - Library Books
10-168-22-1043-1000-644 - Library Books
10-169-22-1043-1000-644 - Library Books
10-170-22-1043-1000-644 - Library Books
10-171-22-1043-1000-644 - Library Books
10-172-22-1043-1000-644 - Library Books
10-180-22-1043-1000-644 - Library Books
10-184-22-1043-1000-644 - Library Books
10-315-22-1043-1000-644 - Library Books
10-345-22-1043-1000-644 - Library Books
10-360-22-1046-1000-644 - Library Books
10-380-22-1043-1000-644 - Library Books
10-404-22-1043-1000-644 - Library Books
10-408-22-1043-1000-644 - Library Books
10-416-22-1043-1000-644 - Library Books
10-420-22-1043-1000-644 - Library Books
10-424-22-1043-1000-644 - Library Books
10-702-22-1043-1000-644 - Library Books
10-704-22-1043-1000-644 - Library Books
10-706-22-1043-1000-644 - Library Books

10-708-22-1043-1000-644 - Library Books
10-712-22-1043-1000-644 - Library Books
10-720-22-1043-1000-644 - Library Books
10-360-22-1046-1000-731 - Equipment
10-830-22-1097-2400-611 - Supplies
10-119-22-1043-1000-611 - Supplies
10-119-22-1043-1000-641 - Textbooks
10-119-22-1043-1000-644 - Library Books
10-119-22-1043-1000-731 - Equipment
10-119-22-1043-2600-445 - Emergency Repair Services
10-830-22-5645-2200-560 - Tuition
10-117-22-7545-2200-330 - Training and Development
10-066-22-1185-2600-611 - Office Supplies
10-120-22-1184-2600-623 - Propane Fuel
23-801-22-1075-1000-611 - Supplies
10-141-22-1185-2600-440 - Equipment Repair and Inspection Services
10-156-22-1185-2600-440 - Equipment Repair and Inspection Services
30-148-22-1185-4700-723 - Electrical Improvements
30-420-22-1185-4700-723 - Electrical Improvements
30-148-22-1185-4700-723 - Electrical Improvements
30-420-22-1185-4700-723 - Electrical Improvements
10-055-22-1180-2700-615 - Bus Shop Supplies
10-055-22-1180-2700-681 - Lubricants
10-360-22-1046-1000-731 - Equipment
10-360-22-1046-1000-731 - Equipment
10-360-22-1046-1000-731 - Equipment
10-340-22-1046-1000-731 - Equipment

10-830-22-1097-2400-611 - Supplies
10-120-22-1043-1000-611 - Supplies
10-120-22-1043-1000-641 - Textbooks
10-120-22-1043-1000-644 - Library Books
10-120-22-1043-1000-731 - Equipment
10-120-22-1043-2600-445 - Emergency Repair Services
10-424-22-1043-2600-614 - Custodial Supplies
50-140-22-8001-1610-900 - Student Sales
10-066-22-1185-2600-681 - Cabinetry Tools
10-100-22-1185-2600-661 - Lights and Filters
10-119-22-1185-2600-661 - Lights and Filters
10-136-22-1185-2600-661 - Lights and Filters
10-144-22-1185-2600-661 - Lights and Filters
10-22-8140 - Inventory
10-315-22-1185-2600-661 - Lights and Filters
10-345-22-1043-2600-614 - Custodial Supplies
10-704-22-1185-2600-661 - Lights and Filters
10-746-22-1185-2600-661 - Lights and Filters
10-066-22-1185-2600-440 - Equipment Repair and Inspection Services
10-066-22-1185-2600-673 - Electrical Materials
10-704-22-1185-2600-674 - Grounds Materials
10-708-22-1185-2600-670 - Air Conditioning Materials
30-136-22-1185-4700-726 - Plumbing Improvements
10-066-22-1185-2600-672 - Carpentry Materials
10-702-22-6600-4500-724 - Site Improvements
30-019-22-1193-4700-723 - Electrical Improvements
30-830-22-1461-4500-731 - Equipment

10-702-22-1185-2600-444 - Telephone Repair Services
10-830-22-1185-2600-444 - Telephone Repair Services
30-830-22-1461-4500-731 - Equipment
10-830-22-7692-2200-325 - Contracted Services
10-830-22-7692-2200-581 - Travel
30-315-22-1468-4700-728 - Flooring Improvements
30-315-22-1468-4700-721 - HVAC Improvements
10-066-22-1185-2600-668 - Heating and Ventilation Materials
30-055-22-1185-4500-731 - Equipment
30-830-22-1451-4500-731 - Equipment
50-404-22-8001-1610-900 - Student Sales
10-019-22-1057-2500-581 - Travel
50-702-22-8001-1610-900 - Student Sales
10-019-22-1057-2500-581 - Travel
10-830-22-7643-1000-325 - Contracted Services
50-420-22-8001-1610-900 - Student Sales
10-22-9551 - Life Insurance Payable
10-22-9550 - Disability Insurance Payable
10-22-9547 - Insurance Payable
10-22-9546 - Investments Payable
50-830-22-8001-3100-736 - Software
10-066-22-1185-2600-668 - Heating and Ventilation Materials
10-066-22-1185-2600-670 - Air Conditioning Materials
10-066-22-1185-2600-671 - Boiler Materials
10-066-22-1185-2600-672 - Carpentry Materials
10-066-22-1185-2600-673 - Electrical Materials
10-066-22-1185-2600-674 - Grounds Materials

10-066-22-1185-2600-675 - Paint Materials
10-066-22-1185-2600-676 - Plumbing Materials
10-066-22-1185-2600-677 - Roofing Materials
10-066-22-1185-2600-679 - Controls
50-102-22-8001-1610-900 - Student Sales
10-830-22-1097-2400-611 - Supplies
10-830-22-1200-1000-611 - Supplies
10-130-22-1043-1000-641 - Textbooks
10-130-22-1043-1000-644 - Library Books
10-130-22-1043-1000-731 - Equipment
10-130-22-1043-2600-445 - Emergency Repair Services
30-116-22-7390-4500-460 - Construction Contractor Services
30-138-22-7390-4500-460 - Construction Contractor Services
50-712-22-8001-1610-900 - Student Sales
30-100-22-1193-4500-731 - Equipment
30-156-22-1193-4500-731 - Equipment
10-140-22-1185-2600-679 - Controls
30-830-22-1461-4500-731 - Equipment
10-019-22-1057-2500-581 - Travel
10-055-22-1180-2700-615 - Bus Shop Supplies
10-019-22-1015-2500-328 - Contracted Services
10-360-21-1046-1000-731 - Equipment
10-019-22-1011-2300-611 - Supplies
10-019-22-1014-2500-611 - Supplies
10-019-22-1050-1000-849 - Miscellaneous
10-019-22-1051-2300-611 - Supplies
10-055-22-1180-2700-611 - Office Supplies

10-100-22-1043-1000-611 - Supplies
10-102-22-1043-1000-611 - Supplies
10-104-22-1043-1000-611 - Supplies
10-108-22-1043-1000-611 - Supplies
10-112-22-1043-1000-611 - Supplies
10-116-22-1043-1000-611 - Supplies
10-117-22-1043-1000-611 - Supplies
10-118-22-1043-1000-611 - Supplies
10-119-22-1043-1000-611 - Supplies
10-120-22-1043-1000-611 - Supplies
10-130-22-1043-1000-611 - Supplies
10-136-22-1042-1000-611 - Supplies
10-136-22-1043-1000-611 - Supplies
10-138-22-1043-1000-611 - Supplies
10-140-22-1043-1000-611 - Supplies
10-141-22-1043-1000-611 - Supplies
10-142-22-1043-1000-611 - Supplies
10-143-22-1043-1000-611 - Supplies
10-144-22-1043-1000-611 - Supplies
10-148-22-1043-1000-611 - Supplies
10-156-22-1043-1000-611 - Supplies
10-158-22-1043-1000-611 - Supplies
10-160-22-1043-1000-611 - Supplies
10-164-22-1043-1000-611 - Supplies
10-168-22-1043-1000-611 - Supplies
10-169-22-1043-1000-611 - Supplies
10-170-22-1043-1000-611 - Supplies

10-171-22-1043-1000-611 - Supplies
10-172-22-1043-1000-611 - Supplies
10-180-22-1043-1000-611 - Supplies
10-184-22-1043-1000-611 - Supplies
10-340-22-1043-1000-611 - Supplies
10-345-22-1043-1000-611 - Supplies
10-360-22-1043-1000-611 - Supplies
10-380-22-1043-1000-611 - Supplies
10-402-22-1043-1000-611 - Supplies
10-404-22-1043-1000-611 - Supplies
10-408-22-1043-1000-611 - Supplies
10-416-22-1043-1000-611 - Supplies
10-420-22-1043-1000-611 - Supplies
10-424-22-1043-1000-611 - Supplies
10-640-22-1043-1000-611 - Supplies
10-702-22-1043-1000-611 - Supplies
10-704-22-1043-1000-611 - Supplies
10-706-22-1043-1000-611 - Supplies
10-708-22-1043-1000-611 - Supplies
10-712-22-1043-1000-611 - Supplies
10-720-22-1043-1000-611 - Supplies
10-746-22-1043-1000-611 - Supplies
10-747-22-1043-1000-611 - Supplies
10-750-22-1043-1000-611 - Supplies
10-066-22-1185-2600-672 - Carpentry Materials
30-104-22-1451-4500-731 - Equipment
30-120-22-1451-4500-731 - Equipment

30-120-22-1451-4500-731 - Equipment
10-066-22-1185-2600-672 - Carpentry Materials
30-830-22-1451-4500-731 - Equipment
30-830-22-1464-4500-325 - Contracted Services
10-019-22-1057-1000-731 - Equipment
30-315-22-1468-4700-728 - Flooring Improvements
10-066-22-1185-2600-674 - Grounds Materials
10-706-22-1185-2600-674 - Grounds Materials
10-712-22-1185-2600-674 - Grounds Materials
10-702-22-6600-4500-724 - Site Improvements
30-117-22-1185-4200-724 - Site Improvements
10-055-22-1180-2700-685 - Batteries
10-055-22-1180-2700-685 - Batteries
10-019-22-1013-2500-326 - Contracted Services for Parents
10-034-22-1178-2600-443 - Building Repairs
50-720-22-8001-1610-900 - Student Sales
30-315-22-1468-4700-728 - Flooring Improvements
10-22-9553 - Garnishments Payable
10-712-22-1185-2600-670 - Air Conditioning Materials
50-708-22-8001-1610-900 - Student Sales
10-066-22-1185-2600-677 - Roofing Materials
10-380-22-1185-2600-675 - Paint Materials
10-424-22-1042-1000-731 - Equipment
50-706-22-8001-1610-900 - Student Sales
10-830-22-1060-1000-325 - Contracted Services
10-830-22-7693-2200-325 - Contracted Services
30-136-22-1185-4700-726 - Plumbing Improvements

30-164-22-1185-4700-726 - Plumbing Improvements
10-340-22-1046-1000-641 - Textbooks
10-340-21-1046-1000-641 - Textbooks
10-019-22-1061-1000-320 - Contracted Substitute Fees
10-830-22-1016-1000-320 - Contracted Substitutes
30-702-22-1408-4300-461 - Architect Services
10-22-9553 - Garnishments Payable
10-830-22-1097-2400-611 - Supplies
10-720-22-1043-1000-611 - Supplies
10-720-22-1043-1000-644 - Library Books
10-720-22-1043-1000-731 - Equipment
10-720-22-1043-2600-445 - Emergency Repair Services
10-720-22-1100-1000-611 - Supplies
10-830-22-1200-2200-581 - Travel
10-830-22-1097-2400-611 - Supplies
10-830-22-1200-1000-611 - Supplies
10-136-22-1043-1000-641 - Textbooks
10-136-22-1043-1000-644 - Library Books
10-136-22-1043-1000-731 - Equipment
10-136-22-1043-2600-445 - Emergency Repair Services
10-055-22-1180-2700-615 - Bus Shop Supplies
10-055-22-1180-2700-615 - Bus Shop Supplies
10-055-22-1180-2700-615 - Bus Shop Supplies
10-066-22-1185-2600-674 - Grounds Materials
50-168-22-8001-1610-900 - Student Sales
10-22-9555 - Other Payroll Payable
50-172-22-8001-1610-900 - Student Sales

10-055-22-1180-2700-682 - Tires
10-830-22-7692-1000-731 - Equipment
10-019-22-1184-2600-530 - Communication Services
10-404-22-1043-1000-611 - Supplies
10-066-22-1185-2600-672 - Carpentry Materials
10-019-22-1050-1000-849 - Miscellaneous
10-830-22-1200-2200-581 - Travel
30-117-22-1185-4200-724 - Site Improvements
10-830-22-1097-2400-611 - Supplies
23-340-22-1039-1000-611 - Supplies
10-340-22-1043-1000-641 - Textbooks
10-340-22-1043-1000-644 - Library Books
10-340-22-1043-1000-731 - Equipment
10-340-22-1043-2600-445 - Emergency Repair Services
10-340-22-1094-2600-440 - Equipment Repair Services
10-340-22-1046-1000-611 - Supplies
10-830-22-1097-2400-611 - Supplies
10-702-22-1043-1000-611 - Supplies
10-702-22-1043-1000-644 - Library Books
10-702-22-1043-1000-731 - Equipment
10-702-22-1043-2600-445 - Emergency Repair Services
10-702-22-1094-2600-440 - Equipment Repair Services
10-830-22-1097-2400-611 - Supplies
10-138-22-1043-1000-611 - Supplies
10-138-22-1043-1000-641 - Textbooks
10-138-22-1043-1000-644 - Library Books
10-138-22-1043-1000-731 - Equipment

10-138-22-1043-2600-445 - Emergency Repair Services
10-130-22-1184-2600-421 - Water
10-130-22-1184-2600-422 - Sewer
10-138-22-1184-2600-421 - Water
10-138-22-1184-2600-422 - Sewer
10-140-22-1184-2600-421 - Water
10-140-22-1184-2600-422 - Sewer
10-340-22-1184-2600-421 - Water
10-340-22-1184-2600-422 - Sewer
10-404-22-1184-2600-421 - Water
10-404-22-1184-2600-422 - Sewer
10-830-22-1097-2400-611 - Supplies
10-140-22-1043-1000-611 - Supplies
10-140-22-1043-1000-641 - Textbooks
10-140-22-1043-1000-644 - Library Books
10-140-22-1043-2600-445 - Emergency Repair Services
23-404-22-1039-1000-611 - Supplies
10-830-22-1097-2400-611 - Supplies
10-404-22-1043-1000-611 - Supplies
10-404-22-1043-1000-641 - Textbooks
10-404-22-1043-1000-644 - Library Books
10-404-22-1043-1000-731 - Equipment
10-404-22-1043-2600-445 - Emergency Repair Services
10-404-22-1094-2600-440 - Equipment Repair Services
10-019-22-1017-2600-442 - Vehicle Maintenance and Repair Services
10-055-22-1180-2700-683 - Repair Parts
50-404-22-8001-1610-900 - Student Sales

50-702-22-8001-1610-900 - Student Sales
30-712-22-1504-4200-325 - Contracted Services
10-830-22-1200-2200-581 - Travel
10-830-22-1097-2400-611 - Supplies
10-141-22-1043-1000-611 - Supplies
10-141-22-1043-1000-641 - Textbooks
10-141-22-1043-1000-644 - Library Books
10-141-22-1043-1000-731 - Equipment
10-141-22-1043-2600-445 - Emergency Repair Services
10-747-22-1185-2600-670 - Air Conditioning Materials
10-340-22-1046-1000-733 - Furniture
10-360-22-1046-1000-733 - Furniture
30-708-22-1503-4300-463 - Engineering Services
30-708-22-1508-4300-463 - Engineering Services
10-055-22-1180-2700-615 - Bus Shop Supplies
10-055-22-1180-2700-615 - Bus Shop Supplies
30-340-22-1507-4300-461 - Architect Services
30-360-22-1606-4300-461 - Architect Services
10-066-22-1185-2600-666 - Carpet Materials
30-315-22-1468-4700-728 - Flooring Improvements
30-315-22-1468-4700-728 - Flooring Improvements
10-340-22-1046-1000-731 - Equipment
10-340-22-1046-1000-611 - Supplies
10-830-22-1199-2500-325 - Contracted Services
10-019-22-1057-2500-581 - Travel
30-830-22-1500-5000-342 - Bond Issuance Costs
31-830-22-1195-5000-342 - Refunding Bond Issuance Costs

10-830-22-1017-2500-522 - Cyber Insurance Premiums
30-117-22-1185-4200-724 - Site Improvements
10-702-22-1185-2600-667 - Sprinkler Materials
30-315-22-1468-4700-728 - Flooring Improvements
10-066-22-1185-2600-676 - Plumbing Materials
10-142-22-1043-1000-731 - Equipment
10-424-22-1043-1000-731 - Equipment
10-747-22-1185-2600-671 - Boiler Materials
30-315-22-1468-4700-721 - HVAC Improvements
10-100-22-1185-2600-676 - Plumbing Materials
10-102-22-1185-2600-676 - Plumbing Materials
10-116-22-1185-2600-676 - Plumbing Materials
10-164-22-1185-2600-676 - Plumbing Materials
10-420-22-1185-2600-676 - Plumbing Materials
30-136-22-1185-4700-726 - Plumbing Improvements
30-164-22-1185-4700-726 - Plumbing Improvements
30-315-22-1468-4700-721 - HVAC Improvements
10-066-22-1185-2600-676 - Plumbing Materials
10-102-22-1185-2600-676 - Plumbing Materials
10-120-22-1185-2600-676 - Plumbing Materials
10-142-22-1043-1000-731 - Equipment
10-424-22-6400-4500-724 - Site Improvements
30-136-22-1185-4700-726 - Plumbing Improvements
30-408-22-1185-4700-720 - Air Conditioning Improvements
10-066-22-1185-2600-676 - Plumbing Materials
30-066-22-1185-4700-720 - Air Conditioning Improvements
10-830-22-1097-2400-611 - Supplies

10-142-22-1043-1000-611 - Supplies
10-142-22-1043-1000-641 - Textbooks
10-142-22-1043-1000-644 - Library Books
10-142-22-1043-1000-731 - Equipment
10-142-22-1043-2600-445 - Emergency Repair Services
23-345-22-1039-1000-611 - Supplies
10-830-22-1097-2400-611 - Supplies
10-345-22-1043-1000-611 - Supplies
10-345-22-1043-1000-641 - Textbooks
10-345-22-1043-1000-644 - Library Books
10-345-22-1043-1000-731 - Equipment
10-345-22-1043-2600-445 - Emergency Repair Services
10-345-22-1094-2600-440 - Equipment Repair Services
10-830-22-1060-1000-325 - Contracted Services
23-830-22-5151-1000-355 - Software Maintenance
10-747-22-6600-1000-731 - Equipment
10-708-22-1185-2600-670 - Air Conditioning Materials
10-22-9546 - Investments Payable
10-22-9554 - Dues Payable
10-22-9555 - Other Payroll Payable
10-22-9554 - Dues Payable
10-830-22-1200-2200-581 - Travel
10-019-22-1005-2300-613 - Staff Food
10-019-22-1054-2200-613 - Staff Food
10-019-22-6915-2200-613 - Staff Food
10-830-22-7508-2200-613 - Staff Food
10-830-22-6960-2200-613 - Staff Food

10-019-22-1011-2300-611 - Supplies
10-034-22-1178-2600-611 - Office Supplies
10-22-8140 - Inventory
10-706-22-1043-1000-611 - Supplies
10-708-22-1043-1000-611 - Supplies
30-138-22-1185-4700-731 - Equipment
10-830-22-1200-2200-581 - Travel
10-019-22-1012-2500-810 - Dues and Subscriptions
10-830-22-1200-1000-611 - Supplies
10-640-22-1043-1000-611 - Supplies
10-640-22-1043-1000-731 - Equipment
10-830-22-1200-1000-611 - Supplies
10-315-22-1046-1000-733 - Furniture
10-019-22-1014-2500-355 - Software Maintenance
10-830-22-1097-2400-611 - Supplies
10-143-22-1043-1000-641 - Textbooks
10-143-22-1043-1000-644 - Library Books
10-143-22-1043-2600-445 - Emergency Repair Services
10-055-22-1180-2700-683 - Repair Parts
10-055-22-1180-2700-683 - Repair Parts
10-143-22-1043-1000-731 - Equipment
10-055-22-1180-2700-660 - Uniforms
10-830-22-5810-1000-736 - Software
10-830-22-1060-1000-325 - Contracted Services
10-144-22-1100-1000-611 - Supplies
10-830-22-1097-2400-611 - Supplies
10-144-22-1043-1000-611 - Supplies

10-144-22-1043-1000-641 - Textbooks
10-144-22-1043-1000-644 - Library Books
10-144-22-1043-2600-445 - Emergency Repair Services
10-830-22-1097-2400-611 - Supplies
10-148-22-1043-1000-611 - Supplies
10-148-22-1043-1000-641 - Textbooks
10-148-22-1043-1000-644 - Library Books
10-148-22-1043-1000-731 - Equipment
10-148-22-1043-2600-445 - Emergency Repair Services
10-830-22-7692-2200-325 - Contracted Services
10-830-22-7692-2200-581 - Travel
10-830-22-5655-2200-581 - Travel
10-704-22-1181-2700-516 - Activity Trips
50-143-22-8001-1610-900 - Student Sales
10-019-22-1184-2600-423 - Garbage Disposal
10-055-22-1184-2600-421 - Water
10-055-22-1184-2600-422 - Sewer
10-055-22-1184-2600-621 - Electricity
10-104-22-1184-2600-421 - Water
10-104-22-1184-2600-422 - Sewer
10-104-22-1184-2600-621 - Electricity
10-148-22-1184-2600-421 - Water
10-148-22-1184-2600-422 - Sewer
10-148-22-1184-2600-621 - Electricity
10-171-22-1184-2600-421 - Water
10-171-22-1184-2600-422 - Sewer
10-171-22-1184-2600-621 - Electricity

10-172-22-1184-2600-421 - Water
10-172-22-1184-2600-422 - Sewer
10-172-22-1184-2600-621 - Electricity
10-184-22-1184-2600-421 - Water
10-184-22-1184-2600-422 - Sewer
10-184-22-1184-2600-621 - Electricity
10-345-22-1184-2600-421 - Water
10-345-22-1184-2600-422 - Sewer
10-345-22-1184-2600-621 - Electricity
10-408-22-1184-2600-421 - Water
10-408-22-1184-2600-422 - Sewer
10-408-22-1184-2600-621 - Electricity
10-704-22-1184-2600-421 - Water
10-704-22-1184-2600-422 - Sewer
10-704-22-1184-2600-621 - Electricity
10-830-22-1097-2400-611 - Supplies
10-704-22-1043-1000-611 - Supplies
10-704-22-1043-1000-644 - Library Books
10-704-22-1043-1000-731 - Equipment
10-704-22-1043-2600-445 - Emergency Repair Services
10-704-22-1094-2600-440 - Equipment Repair Services
23-408-22-1039-1000-611 - Supplies
10-830-22-1097-2400-611 - Supplies
10-408-22-1300-2200-330 - Training and Development
10-408-22-1094-2600-440 - Equipment Repair Services
10-408-22-1043-1000-611 - Supplies
10-408-22-1043-1000-641 - Textbooks

10-408-22-1043-1000-644 - Library Books
10-408-22-1043-1000-731 - Equipment
10-408-22-1043-2600-445 - Emergency Repair Services
10-055-22-1180-2700-613 - Staff Food
50-416-22-8001-1610-900 - Student Lunches
50-416-22-8001-1610-900 - Student Lunches
50-138-22-8001-1610-900 - Student Sales
50-315-22-8001-1610-900 - Student Sales
10-066-22-1185-2600-676 - Plumbing Materials
10-172-22-1185-2600-676 - Plumbing Materials
10-830-22-1016-2200-731 - Equipment
30-315-22-1468-4700-721 - HVAC Improvements
30-801-22-1075-4600-724 - Site Improvements
50-408-22-8001-3100-440 - Equipment Repair Services
50-420-22-8001-3100-440 - Equipment Repair Services
10-019-22-1022-2500-611 - Supplies
30-184-22-1451-4500-731 - Equipment
30-420-22-1185-4700-723 - Electrical Improvements
10-066-22-1185-2600-674 - Grounds Materials
10-702-22-6600-1000-731 - Equipment
10-019-22-1059-2200-330 - Training and Development
10-22-8140 - Inventory
10-340-22-1046-1000-731 - Equipment
10-360-22-1046-1000-731 - Equipment
10-22-8140 - Inventory
23-801-22-1075-1310-900 - Tuition and Fees
23-801-22-1075-1000-611 - Supplies

10-830-22-1097-2400-611 - Supplies
10-156-22-1100-1000-611 - Supplies
10-156-22-1043-1000-611 - Supplies
10-156-22-1043-1000-641 - Textbooks
10-156-22-1043-1000-644 - Library Books
10-156-22-1043-1000-731 - Equipment
10-156-22-1043-2600-445 - Emergency Repair Services
10-830-22-1200-2200-581 - Travel
50-830-22-8001-3100-440 - Equipment Repair Services
30-066-22-1185-4700-720 - Air Conditioning Improvements
50-158-22-8001-3100-440 - Equipment Repair Services
50-315-22-8001-3100-440 - Equipment Repair Services
10-019-22-1184-2600-423 - Garbage Disposal
10-034-22-1184-2600-423 - Garbage Disposal
10-055-22-1184-2600-423 - Garbage Disposal
10-066-22-1184-2600-423 - Garbage Disposal
10-100-22-1184-2600-423 - Garbage Disposal
10-102-22-1184-2600-423 - Garbage Disposal
10-104-22-1184-2600-423 - Garbage Disposal
10-108-22-1184-2600-423 - Garbage Disposal
10-112-22-1184-2600-423 - Garbage Disposal
10-116-22-1184-2600-423 - Garbage Disposal
10-117-22-1184-2600-423 - Garbage Disposal
10-118-22-1184-2600-423 - Garbage Disposal
10-119-22-1184-2600-423 - Garbage Disposal
10-130-22-1184-2600-423 - Garbage Disposal
10-136-22-1184-2600-423 - Garbage Disposal

10-138-22-1184-2600-423 - Garbage Disposal
10-140-22-1184-2600-423 - Garbage Disposal
10-141-22-1184-2600-423 - Garbage Disposal
10-142-22-1184-2600-423 - Garbage Disposal
10-143-22-1184-2600-423 - Garbage Disposal
10-144-22-1184-2600-423 - Garbage Disposal
10-148-22-1184-2600-423 - Garbage Disposal
10-156-22-1184-2600-423 - Garbage Disposal
10-158-22-1184-2600-423 - Garbage Disposal
10-160-22-1184-2600-423 - Garbage Disposal
10-164-22-1184-2600-423 - Garbage Disposal
10-168-22-1184-2600-423 - Garbage Disposal
10-169-22-1184-2600-423 - Garbage Disposal
10-170-22-1184-2600-423 - Garbage Disposal
10-171-22-1184-2600-423 - Garbage Disposal
10-172-22-1184-2600-423 - Garbage Disposal
10-180-22-1184-2600-423 - Garbage Disposal
10-184-22-1184-2600-423 - Garbage Disposal
10-340-22-1184-2600-423 - Garbage Disposal
10-345-22-1184-2600-423 - Garbage Disposal
10-360-22-1184-2600-423 - Garbage Disposal
10-380-22-1184-2600-423 - Garbage Disposal
10-402-22-1184-2600-423 - Garbage Disposal
10-404-22-1184-2600-423 - Garbage Disposal
10-408-22-1184-2600-423 - Garbage Disposal
10-416-22-1184-2600-423 - Garbage Disposal
10-420-22-1184-2600-423 - Garbage Disposal

10-424-22-1184-2600-423 - Garbage Disposal
10-702-22-1184-2600-423 - Garbage Disposal
10-704-22-1184-2600-423 - Garbage Disposal
10-706-22-1184-2600-423 - Garbage Disposal
10-708-22-1184-2600-423 - Garbage Disposal
10-712-22-1184-2600-423 - Garbage Disposal
10-720-22-1184-2600-423 - Garbage Disposal
10-747-22-1184-2600-423 - Waste Removal Services
10-055-22-1180-2700-681 - Lubricants
10-22-8140 - Inventory
10-340-22-1046-1000-731 - Equipment
10-340-22-1046-1000-731 - Equipment
10-360-22-1046-1000-731 - Equipment
10-360-22-1046-1000-731 - Equipment
10-830-22-1097-2400-611 - Supplies
10-158-22-1043-1000-611 - Supplies
10-158-22-1043-1000-641 - Textbooks
10-158-22-1043-1000-644 - Library Books
10-158-22-1043-1000-731 - Equipment
10-158-22-1043-2600-445 - Emergency Repair Services
10-055-22-1180-2700-615 - Bus Shop Supplies
10-019-22-1022-2500-615 - Copier Supplies
10-102-22-1184-2600-621 - Electricity
10-120-22-1184-2600-621 - Electricity
10-130-22-1184-2600-621 - Electricity
10-138-22-1184-2600-621 - Electricity
10-140-22-1184-2600-621 - Electricity

10-143-22-1184-2600-621 - Electricity
10-168-22-1184-2600-621 - Electricity
10-340-22-1184-2600-621 - Electricity
10-404-22-1184-2600-621 - Electricity
10-055-22-1180-2700-683 - Repair Parts
10-066-22-1185-2600-442 - Vehicle Maintenance and Repair Services
10-055-22-1180-2700-682 - Tires
10-055-22-1180-2700-682 - Tires
10-706-22-1185-2600-674 - Grounds Materials
10-055-22-1180-2700-682 - Tires
10-019-22-1015-2500-581 - Travel
10-830-22-5645-2200-560 - Tuition
10-066-22-1185-2600-673 - Electrical Materials
30-408-22-1185-4700-722 - Carpentry Improvements
50-408-22-8001-3100-731 - Equipment
10-830-22-5645-2200-560 - Tuition
23-801-22-1075-1310-900 - Tuition and Fees
10-830-22-1016-2200-611 - Supplies
10-055-22-1180-2700-440 - Equipment Repair Services
10-055-22-1180-2700-683 - Repair Parts
10-055-22-1180-2700-683 - Repair Parts
50-830-22-8001-3100-581 - Travel
50-402-22-8001-1610-900 - Student Sales
10-830-22-1097-2400-611 - Supplies
10-160-22-1043-1000-611 - Supplies
10-160-22-1043-1000-641 - Textbooks
10-160-22-1043-1000-644 - Library Books

10-160-22-1043-2600-445 - Emergency Repair Services
10-119-22-1184-2600-421 - Water
10-119-22-1184-2600-422 - Sewer
10-119-22-1184-2600-621 - Electricity
10-142-22-1184-2600-421 - Water
10-142-22-1184-2600-422 - Sewer
10-142-22-1184-2600-621 - Electricity
10-164-22-1184-2600-421 - Water
10-164-22-1184-2600-422 - Sewer
10-164-22-1184-2600-621 - Electricity
10-380-22-1184-2600-421 - Water
10-380-22-1184-2600-422 - Sewer
10-380-22-1184-2600-621 - Electricity
10-416-22-1184-2600-421 - Water
10-416-22-1184-2600-422 - Sewer
10-416-22-1184-2600-621 - Electricity
10-706-22-1184-2600-421 - Water
10-706-22-1184-2600-422 - Sewer
10-706-22-1184-2600-621 - Electricity
10-747-22-1184-2600-421 - Water
10-747-22-1184-2600-422 - Sewer
10-747-22-1184-2600-621 - Electricity
10-830-22-1184-2600-421 - Water
10-830-22-1184-2600-422 - Sewer
10-830-22-1184-2600-621 - Electricity
10-119-22-1184-2600-421 - Water
10-119-22-1184-2600-422 - Sewer

10-119-22-1184-2600-621 - Electricity
10-142-22-1184-2600-421 - Water
10-142-22-1184-2600-422 - Sewer
10-142-22-1184-2600-621 - Electricity
10-164-22-1184-2600-421 - Water
10-164-22-1184-2600-422 - Sewer
10-164-22-1184-2600-621 - Electricity
10-380-22-1184-2600-421 - Water
10-380-22-1184-2600-422 - Sewer
10-380-22-1184-2600-621 - Electricity
10-416-22-1184-2600-421 - Water
10-416-22-1184-2600-422 - Sewer
10-416-22-1184-2600-621 - Electricity
10-706-22-1184-2600-421 - Water
10-706-22-1184-2600-422 - Sewer
10-706-22-1184-2600-621 - Electricity
10-747-22-1184-2600-421 - Water
10-747-22-1184-2600-422 - Sewer
10-747-22-1184-2600-621 - Electricity
10-830-22-1184-2600-421 - Water
10-830-22-1184-2600-422 - Sewer
10-830-22-1184-2600-621 - Electricity
10-830-22-1097-2400-611 - Supplies
10-164-22-1043-1000-611 - Supplies
10-164-22-1043-1000-641 - Textbooks
10-164-22-1043-1000-644 - Library Books
10-164-22-1043-1000-731 - Equipment

10-164-22-1043-2600-445 - Emergency Repair Services
10-830-22-1097-2400-611 - Supplies
10-830-22-1059-2200-581 - Travel
10-706-22-1035-1000-731 - Equipment
10-830-22-1094-1000-731 - Equipment
10-706-22-1043-1000-611 - Supplies
10-706-22-1043-1000-644 - Library Books
10-706-22-1043-1000-731 - Equipment
10-706-22-1043-2600-445 - Emergency Repair Services
10-706-22-1094-2600-440 - Equipment Repair Services
23-416-22-1039-1000-611 - Supplies
10-830-22-1097-2400-611 - Supplies
10-416-22-1094-2600-440 - Equipment Repair Services
10-416-22-1043-1000-611 - Supplies
10-416-22-1043-1000-641 - Textbooks
10-416-22-1043-1000-644 - Library Books
10-416-22-1043-1000-731 - Equipment
10-416-22-1043-2600-445 - Emergency Repair Services
10-830-22-1060-1000-325 - Contracted Services
10-704-22-6600-1000-731 - Equipment
10-019-22-1012-2500-731 - Equipment
10-019-22-1200-1000-731 - Equipment
10-019-22-7545-1000-731 - Equipment
10-706-22-6100-1000-731 - Equipment
10-708-22-6600-1000-731 - Equipment
10-019-21-1054-2200-731 - Equipment
10-019-21-1057-1000-731 - Equipment

10-118-21-1043-1000-731 - Equipment
10-340-21-1046-1000-731 - Equipment
10-360-21-1046-1000-731 - Equipment
10-702-21-6400-1000-731 - Equipment
10-702-21-6500-1000-731 - Equipment
10-702-21-6960-1000-731 - Equipment
10-019-22-1057-1000-731 - Equipment
10-360-22-1046-1000-731 - Equipment
10-830-22-5365-1000-731 - Equipment
10-140-22-1043-1000-731 - Equipment
10-830-22-1200-1000-731 - Equipment
10-830-22-1097-2400-611 - Supplies
10-168-22-1043-1000-641 - Textbooks
10-168-22-1043-1000-644 - Library Books
10-168-22-1043-1000-731 - Equipment
10-168-22-1043-2600-445 - Emergency Repair Services
10-315-22-1046-1000-731 - Equipment
10-315-22-1046-1000-733 - Furniture
10-055-22-1180-2700-681 - Lubricants
10-702-22-1184-2600-621 - Electricity
50-708-22-8001-1610-900 - Student Sales
30-315-22-1468-4700-728 - Flooring Improvements
10-140-22-1185-2600-675 - Paint Materials
10-340-22-1046-1000-731 - Equipment
10-360-22-1046-1000-731 - Equipment
10-104-22-1185-2600-675 - Paint Materials
10-340-22-1046-1000-731 - Equipment

10-019-22-1005-2300-731 - Equipment
10-019-22-1012-2500-731 - Equipment
10-102-22-1043-1000-731 - Equipment
10-404-22-1043-1000-731 - Equipment
10-420-22-1043-1000-731 - Equipment
10-315-22-1043-1000-731 - Equipment
10-830-22-1200-1000-731 - Equipment
10-019-22-1200-1000-731 - Equipment
10-315-22-1046-1000-731 - Equipment
10-380-22-1043-1000-731 - Equipment
10-408-22-1043-1000-731 - Equipment
10-702-22-1043-1000-731 - Equipment
10-704-22-1043-1000-731 - Equipment
10-706-22-1043-1000-731 - Equipment
10-708-22-1043-1000-731 - Equipment
10-708-22-6100-1000-731 - Equipment
10-830-22-7695-1000-611 - Supplies
10-019-22-1200-1000-731 - Equipment
10-160-22-1043-1000-731 - Equipment
10-830-22-1097-2400-611 - Supplies
10-169-22-1043-1000-611 - Supplies
10-169-22-1043-1000-641 - Textbooks
10-169-22-1043-1000-644 - Library Books
10-169-22-1043-1000-731 - Equipment
10-169-22-1043-2600-445 - Emergency Repair Services
10-830-22-7692-2200-325 - Contracted Services
50-315-22-8001-1610-900 - Student Sales

10-830-22-7692-2200-325 - Contracted Services
10-830-22-7692-2200-581 - Travel
10-055-22-1180-2700-615 - Bus Shop Supplies
10-019-22-1184-2600-423 - Garbage Disposal
10-066-22-1185-2600-442 - Vehicle Maintenance and Repair Services
10-066-22-1185-2600-674 - Grounds Materials
10-180-22-1185-2600-674 - Grounds Materials
10-055-22-1180-2700-683 - Repair Parts
10-055-22-1180-2700-683 - Repair Parts
10-066-22-1185-2600-442 - Vehicle Maintenance and Repair Services
10-143-22-1185-2600-440 - Equipment Repair and Inspection Services
10-066-22-1185-2600-672 - Carpentry Materials
30-315-22-1468-4700-728 - Flooring Improvements
30-408-22-1185-4700-722 - Carpentry Improvements
30-708-22-1503-4200-462 - Site Preparation Services
10-402-22-1025-2100-325 - School Resource Officers
10-420-22-1025-2100-325 - School Resource Officers
10-702-22-1025-2100-325 - School Resource Officers
10-708-22-1025-2100-325 - School Resource Officers
10-720-22-1025-2100-325 - School Resource Officers
10-830-22-1097-2400-611 - Supplies
23-708-22-1038-1000-730 - Helmet Reconditioning
10-708-22-1043-1000-611 - Supplies
10-708-22-1043-1000-644 - Library Books
10-708-22-1043-2600-445 - Emergency Repair Services
10-708-22-1094-2600-440 - Equipment Repair Services
23-420-22-1039-1000-611 - Supplies

10-830-22-1097-2400-611 - Supplies
10-420-22-1094-2600-440 - Equipment Repair Services
10-420-22-1043-1000-611 - Supplies
10-420-22-1043-1000-641 - Textbooks
10-420-22-1043-1000-644 - Library Books
10-420-22-1043-1000-731 - Equipment
10-420-22-1043-2600-445 - Emergency Repair Services
10-830-22-1097-2400-611 - Supplies
10-170-22-1043-1000-611 - Supplies
10-170-22-1043-1000-641 - Textbooks
10-170-22-1043-1000-644 - Library Books
10-170-22-1043-1000-731 - Equipment
10-170-22-1043-2600-445 - Emergency Repair Services
10-066-22-1185-2600-672 - Carpentry Materials
10-340-22-1046-1000-731 - Equipment
10-360-22-1046-1000-731 - Equipment
10-066-22-1185-2600-672 - Carpentry Materials
23-424-22-1039-1000-611 - Supplies
10-019-22-1022-2500-615 - Copier Supplies
10-830-22-1097-2400-611 - Supplies
23-360-22-1039-1000-611 - Supplies
10-360-22-1043-1000-641 - Textbooks
10-360-22-1043-1000-644 - Library Books
10-360-22-1043-2600-445 - Emergency Repair Services
10-360-22-1094-2600-440 - Equipment Repair Services
10-830-22-1097-2400-611 - Supplies
10-171-22-1043-1000-611 - Supplies

10-171-22-1043-1000-641 - Textbooks
10-171-22-1043-1000-644 - Library Books
10-171-22-1043-1000-731 - Equipment
10-171-22-1043-2600-445 - Emergency Repair Services
10-055-22-1184-2600-421 - Water
10-055-22-1184-2600-422 - Sewer
10-055-22-1184-2600-621 - Electricity
10-100-22-1184-2600-421 - Water
10-100-22-1184-2600-422 - Sewer
10-100-22-1184-2600-621 - Electricity
10-112-22-1184-2600-421 - Water
10-112-22-1184-2600-422 - Sewer
10-112-22-1184-2600-621 - Electricity
10-117-22-1184-2600-421 - Water
10-117-22-1184-2600-422 - Sewer
10-117-22-1184-2600-621 - Electricity
10-141-22-1184-2600-421 - Water
10-141-22-1184-2600-422 - Sewer
10-141-22-1184-2600-621 - Electricity
10-160-22-1184-2600-421 - Water
10-160-22-1184-2600-422 - Sewer
10-160-22-1184-2600-621 - Electricity
10-180-22-1184-2600-421 - Water
10-180-22-1184-2600-422 - Sewer
10-180-22-1184-2600-621 - Electricity
10-360-22-1184-2600-621 - Electricity
10-424-22-1184-2600-421 - Water

10-424-22-1184-2600-422 - Sewer
10-424-22-1184-2600-621 - Electricity
10-712-22-1184-2600-421 - Water
10-712-22-1184-2600-422 - Sewer
10-712-22-1184-2600-621 - Electricity
10-745-22-1184-2600-421 - Water
10-746-22-1184-2600-421 - Water
10-746-22-1184-2600-422 - Sewer
10-746-22-1184-2600-621 - Electricity
10-830-22-1097-2400-611 - Supplies
10-340-22-1046-1000-734 - Technology Hardware
10-712-22-1043-1000-611 - Supplies
10-712-22-1043-1000-644 - Library Books
10-712-22-1043-1000-731 - Equipment
10-712-22-1043-2600-445 - Emergency Repair Services
10-712-22-1094-2600-440 - Equipment Repair Services
23-424-22-1039-1000-611 - Supplies
10-830-22-1097-2400-611 - Supplies
10-424-22-1043-1000-611 - Supplies
10-424-22-1043-1000-641 - Textbooks
10-424-22-1043-1000-644 - Library Books
10-424-22-1043-1000-731 - Equipment
10-424-22-1043-2600-445 - Emergency Repair Services
10-424-22-1094-2600-440 - Equipment Repair Services
10-019-22-1056-2500-810 - Dues and Subscriptions
10-116-22-1185-2600-667 - Sprinkler Materials
10-164-22-1185-2600-667 - Sprinkler Materials

10-168-22-1185-2600-667 - Sprinkler Materials
10-315-22-1185-2600-667 - Sprinkler Materials
10-408-22-1185-2600-667 - Sprinkler Materials
10-424-22-1185-2600-667 - Sprinkler Materials
10-702-22-1185-2600-667 - Sprinkler Materials
10-720-22-1185-2600-667 - Sprinkler Materials
30-138-22-1185-4500-731 - Equipment
30-184-22-1185-4700-726 - Plumbing Improvements
10-100-22-1185-2600-667 - Sprinkler Materials
10-120-22-1185-2600-667 - Sprinkler Materials
10-315-22-1185-2600-667 - Sprinkler Materials
10-402-22-1185-2600-667 - Sprinkler Materials
30-184-22-1185-4700-726 - Plumbing Improvements
30-404-22-1185-4200-724 - Site Improvements
10-168-22-1185-2600-676 - Plumbing Materials
10-019-22-1011-2300-581 - Travel
10-019-22-1057-2500-625 - Gasoline
10-019-22-6600-1000-625 - Gasoline Fuel
10-034-22-1178-2600-625 - Gasoline Fuel
10-055-22-1180-2700-625 - Gasoline Fuel
10-055-22-1180-2700-626 - Diesel Fuel
10-066-22-1185-2600-624 - Mower Fuel
10-066-22-1185-2600-625 - Gasoline Fuel
10-315-22-1181-2700-516 - Activity Trips
10-404-22-1181-2700-516 - Activity Trips
10-420-22-1181-2700-516 - Activity Trips
10-702-22-1181-2700-516 - Activity Trips

10-704-22-1181-2700-516 - Activity Trips
10-706-22-1181-2700-516 - Activity Trips
10-708-22-1181-2700-516 - Activity Trips
10-720-22-1181-2700-516 - Activity Trips
10-747-22-6915-2400-581 - Travel
10-830-22-1200-1000-625 - Gasoline Fuel
10-830-22-5070-1000-625 - Gasoline Fuel
23-801-22-1075-1000-625 - Gasoline Fuel
10-019-22-1011-2300-581 - Travel
10-019-22-1017-2500-581 - Travel
10-019-22-1057-2500-625 - Gasoline
10-019-22-1177-2600-581 - Travel
10-019-22-6600-1000-625 - Gasoline Fuel
10-034-22-1178-2600-625 - Gasoline Fuel
10-055-22-1180-2700-625 - Gasoline Fuel
10-055-22-1180-2700-626 - Diesel Fuel
10-066-22-1185-2600-624 - Mower Fuel
10-066-22-1185-2600-625 - Gasoline Fuel
10-402-22-1181-2700-516 - Activity Trips
10-404-22-1181-2700-516 - Activity Trips
10-416-22-1181-2700-516 - Activity Trips
10-420-22-1181-2700-516 - Activity Trips
10-704-22-1181-2700-516 - Activity Trips
10-706-22-1181-2700-516 - Activity Trips
10-708-22-1181-2700-516 - Activity Trips
10-712-22-1181-2700-516 - Activity Trips
10-720-22-1181-2700-516 - Activity Trips

10-747-22-6915-2400-581 - Travel
10-830-22-1200-1000-625 - Gasoline Fuel
10-830-22-5070-1000-625 - Gasoline Fuel
23-801-22-1075-1000-625 - Gasoline Fuel
50-830-22-8001-3100-625 - Gasoline Fuel
10-420-22-1043-1000-731 - Equipment
30-066-21-1185-4500-735 - Non-Bus Vehicles
10-702-22-6500-1000-736 - Technology Software
10-704-22-6400-1000-736 - Technology Software
10-704-22-6500-1000-736 - Technology Software
10-706-22-6400-1000-736 - Technology Software
10-708-22-6400-1000-736 - Technology Software
10-708-22-6500-1000-736 - Technology Software
10-712-22-6400-1000-736 - Technology Software
10-747-22-6500-1000-736 - Equipment
10-055-22-1180-2700-335 - Safety and CDL Licensing
10-315-22-1046-1000-731 - Equipment
10-746-22-1043-1000-611 - Supplies
10-746-22-1043-2600-445 - Emergency Repair Services
10-066-22-1185-2600-672 - Carpentry Materials
10-066-22-1185-2600-683 - Carpentry Tools
10-712-22-1042-1000-611 - Supplies
30-138-22-1185-4500-731 - Equipment
30-702-22-1185-4500-735 - Non-Bus Vehicles
30-702-22-1185-4700-728 - Flooring Improvements
30-712-22-1185-4200-724 - Site Improvements
23-801-22-1075-1000-611 - Supplies

30-138-22-1185-4500-731 - Equipment
10-066-22-1185-2600-683 - Carpentry Tools
30-066-22-1185-4700-720 - Air Conditioning Improvements
10-830-22-1016-2600-724 - Site Improvements
30-117-22-1185-4200-724 - Site Improvements
30-136-22-1185-4700-726 - Plumbing Improvements
30-830-22-1461-4500-731 - Equipment
10-066-22-1185-2600-674 - Grounds Materials
10-019-22-1053-2300-611 - Supplies
10-22-8140 - Inventory
10-704-22-1043-1000-611 - Supplies
10-019-22-1057-2500-581 - Travel
50-416-22-8001-1610-900 - Student Lunches
10-830-22-1097-2400-611 - Supplies
10-830-22-7548-1000-611 - Supplies
10-172-22-1043-1000-611 - Supplies
10-172-22-1043-1000-641 - Textbooks
10-172-22-1043-1000-644 - Library Books
10-172-22-1043-2600-445 - Emergency Repair Services
10-019-22-1011-2300-325 - Contracted Services
10-019-22-1014-2500-355 - Software Maintenance
10-830-22-7692-2200-325 - Contracted Services
10-830-22-7692-2200-581 - Travel
10-055-22-1180-2700-683 - Repair Parts
10-066-22-1185-2600-442 - Vehicle Maintenance and Repair Services
10-340-22-1046-1000-731 - Equipment
10-019-22-1017-2600-442 - Vehicle Maintenance and Repair Services

10-055-22-1180-2700-442 - Vehicle Maintenance and Repair Services
10-120-22-1184-2600-421 - Water
10-22-9554 - Dues Payable
10-830-22-1016-2600-724 - Site Improvements
30-830-22-1459-4600-724 - Site Improvements
30-830-22-1459-4600-724 - Site Improvements
30-830-22-1451-4700-724 - Site Improvements
10-360-22-1046-1000-731 - Equipment
10-424-22-1325-1000-731 - Equipment
30-830-22-1441-4500-731 - Equipment
10-170-22-1043-1000-731 - Equipment
10-019-22-1057-2500-581 - Travel
50-019-22-8001-3100-630 - Food
10-019-22-1015-2500-810 - Dues and Subscriptions
10-019-22-1018-2300-810 - Dues and Subscriptions
10-019-22-1053-2300-810 - Dues and Subscriptions
10-019-22-1054-2200-810 - Dues and Subscriptions
10-019-22-1056-2500-810 - Dues and Subscriptions
10-019-22-1057-2500-810 - Dues and Subscriptions
10-019-22-1066-2200-810 - Dues and Subscriptions
10-019-22-6915-2200-810 - Dues and Subscriptions
10-340-22-1042-2400-810 - Dues and Subscriptions
10-345-22-1042-2400-810 - Dues and Subscriptions
10-360-22-1042-2400-810 - Dues and Subscriptions
10-380-22-1042-2400-810 - Dues and Subscriptions
10-402-22-1042-2400-810 - Dues and Subscriptions
10-404-22-1042-2400-810 - Dues and Subscriptions

10-408-22-1042-2400-810 - Dues and Subscriptions
10-416-22-1042-2400-810 - Dues and Subscriptions
10-420-22-1042-2400-810 - Dues and Subscriptions
10-424-22-1042-2400-810 - Dues and Subscriptions
10-702-22-1042-2400-810 - Dues and Subscriptions
10-704-22-1042-2400-810 - Dues and Subscriptions
10-706-22-1042-2400-810 - Dues and Subscriptions
10-708-22-1042-2400-810 - Dues and Subscriptions
10-712-22-1042-2400-810 - Dues and Subscriptions
10-720-22-1042-2400-810 - Dues and Subscriptions
10-747-22-1042-2400-810 - Dues and Subscriptions
10-830-22-1042-2400-810 - Dues and Subscriptions
10-830-22-1200-2200-810 - Dues and Subscriptions
10-055-22-1180-2700-660 - Uniforms
10-055-22-1180-2700-660 - Uniforms
10-22-9555 - Other Payroll Payable
10-019-22-1022-2500-611 - Supplies
10-019-22-1011-2300-810 - Dues and Subscriptions
10-019-22-1051-2300-810 - Dues and Subscriptions
10-019-22-1055-2300-810 - Dues and Subscriptions
10-019-22-1177-2600-810 - Dues and Subscriptions
10-019-22-7545-2300-810 - Dues and Subscriptions
10-100-22-1042-2400-810 - Dues and Subscriptions
10-102-22-1042-2400-810 - Dues and Subscriptions
10-104-22-1042-2400-810 - Dues and Subscriptions
10-108-22-1042-2400-810 - Dues and Subscriptions
10-112-22-1042-2400-810 - Dues and Subscriptions

10-116-22-1042-2400-810 - Dues and Subscriptions
10-117-22-1042-2400-810 - Dues and Subscriptions
10-118-22-1042-2400-810 - Dues and Subscriptions
10-119-22-1042-2400-810 - Dues and Subscriptions
10-120-22-1042-2400-810 - Dues and Subscriptions
10-130-22-1042-2400-810 - Dues and Subscriptions
10-136-22-1042-2400-810 - Dues and Subscriptions
10-138-22-1042-2400-810 - Dues and Subscriptions
10-140-22-1042-2400-810 - Dues and Subscriptions
10-141-22-1042-2400-810 - Dues and Subscriptions
10-142-22-1042-2400-810 - Dues and Subscriptions
10-143-22-1042-2400-810 - Dues and Subscriptions
10-144-22-1042-2400-810 - Dues and Subscriptions
10-148-22-1042-2400-810 - Dues and Subscriptions
10-156-22-1042-2400-810 - Dues and Subscriptions
10-158-22-1042-2400-810 - Dues and Subscriptions
10-160-22-1042-2400-810 - Dues and Subscriptions
10-164-22-1042-2400-810 - Dues and Subscriptions
10-168-22-1042-2400-810 - Dues and Subscriptions
10-169-22-1042-2400-810 - Dues and Subscriptions
10-170-22-1042-2400-810 - Dues and Subscriptions
10-171-22-1042-2400-810 - Dues and Subscriptions
10-172-22-1042-2400-810 - Dues and Subscriptions
10-180-22-1042-2400-810 - Dues and Subscriptions
10-184-22-1042-2400-810 - Dues and Subscriptions
10-746-22-1042-2400-810 - Dues and Subscriptions
50-019-22-8001-3100-810 - Dues and Subscriptions

10-830-22-1200-2100-345 - County Nurse Contract
10-830-22-3200-2100-345 - County Nursing Contract
10-830-22-7694-2100-345 - County Nurse Contract
30-830-22-1194-4100-710 - Site Purchases
10-019-22-1057-1000-731 - Equipment
10-066-22-1185-2600-280 - Unemployment Benefits
10-830-22-1050-1000-280 - Unemployment Benefits
10-019-22-1011-2300-611 - Supplies
10-706-22-1185-2600-440 - Equipment Repair and Inspection Services
10-22-9545 - Retirement Payable
10-22-9546 - Investments Payable
10-22-9555 - Other Payroll Payable
10-019-22-1005-2300-330 - Training and Development
10-019-22-1011-2300-613 - Staff Food
10-830-22-5115-3300-911 - State Sources
10-22-9553 - Garnishments Payable
10-22-9544 - State Withholdings Payable
10-019-22-1015-2500-351 - Background Check Services
10-019-22-1014-2500-810 - Dues and Subscriptions
10-019-22-1011-2300-810 - Dues and Subscriptions
10-706-22-1185-2600-670 - Air Conditioning Materials
10-055-22-1180-2700-615 - Bus Shop Supplies
10-830-22-1097-2400-611 - Supplies
23-380-22-1039-1000-611 - Supplies
10-380-22-1043-1000-641 - Textbooks
10-380-22-1043-1000-644 - Library Books
10-380-22-1043-1000-731 - Equipment

10-380-22-1043-2600-445 - Emergency Repair Services
10-380-22-1094-2600-440 - Equipment Repair Services
10-416-22-1042-1000-731 - Equipment
10-702-22-1042-1000-731 - Equipment
10-019-22-1022-2500-615 - Copier Supplies
10-019-22-1057-2500-530 - Communication Services
10-019-22-1177-2600-530 - Communication Services
10-702-22-1043-1000-611 - Supplies
10-704-22-1043-1000-731 - Equipment
10-706-22-1043-1000-611 - Supplies
10-830-22-5805-2200-530 - Communication Services
10-315-22-1046-1000-731 - Equipment
10-345-22-1043-1000-731 - Equipment
10-140-22-1043-1000-641 - Textbooks
30-830-22-1445-4500-734 - Technology Hardware
10-100-22-1300-1000-731 - Equipment
10-108-22-1035-1000-731 - Equipment
10-108-22-1043-1000-731 - Equipment
10-138-22-1043-1000-731 - Equipment
10-138-22-1325-1000-731 - Equipment
10-141-22-1300-1000-731 - Equipment
10-164-22-1300-1000-731 - Equipment
10-171-22-1325-1000-731 - Equipment
10-180-22-1325-1000-731 - Equipment
10-315-22-1046-1000-731 - Equipment
30-830-22-1445-4500-734 - Technology Hardware
10-315-21-1046-1000-731 - Equipment

10-830-21-1087-1000-731 - Equipment
10-019-22-1057-2500-810 - Dues and Subscriptions
10-340-22-1046-1000-734 - Technology Hardware
10-360-22-1046-1000-731 - Equipment
10-830-22-7695-1000-611 - Supplies
10-340-22-1046-1000-731 - Equipment
10-340-22-1046-1000-731 - Equipment
10-708-22-1043-1000-731 - Equipment
10-22-8140 - Inventory
50-704-22-8001-1610-900 - Student Sales
10-22-9541 - FICA Payable
10-22-9542 - Medicare Payable
10-22-9543 - Federal Withholdings Payable
10-130-22-1185-2600-672 - Carpentry Materials
30-340-22-1507-4500-460 - Construction Contractor Services
30-706-22-1408-4500-460 - Construction Contractor Services
30-708-22-1508-4500-460 - Construction Contractor Services
10-830-22-1097-2400-611 - Supplies
10-830-22-1200-1000-611 - Supplies
10-830-22-7548-1000-611 - Supplies
10-180-22-1043-1000-611 - Supplies
10-180-22-1043-1000-641 - Textbooks
10-180-22-1043-1000-644 - Library Books
10-180-22-1043-1000-731 - Equipment
10-180-22-1043-2600-445 - Emergency Repair Services
50-138-22-8001-1610-900 - Student Sales
10-019-22-6915-2600-442 - Vehicle Maintenance and Repair Services

10-066-22-1185-2600-442 - Vehicle Maintenance and Repair Services
10-704-22-1181-2600-442 - Vehicle Maintenance and Repair Services
10-830-22-5645-2200-560 - Tuition
10-830-22-5645-2200-560 - Tuition
10-830-22-1097-2400-611 - Supplies
10-184-22-1043-1000-611 - Supplies
10-184-22-1043-1000-644 - Library Books
10-184-22-1043-2600-445 - Emergency Repair Services
50-704-22-8001-1610-900 - Student Sales
50-712-22-8001-1610-900 - Student Sales
10-055-22-1180-2700-352 - Drug Testing
10-702-22-6600-4500-724 - Site Improvements
50-704-22-8001-1610-900 - Student Sales
10-019-22-1051-2300-611 - Supplies
10-019-22-1053-2300-611 - Supplies
10-019-22-1056-2500-581 - Travel
10-019-22-1056-2500-611 - Supplies
10-019-22-1051-2300-611 - Supplies
10-019-22-1051-2300-613 - Staff Food
10-019-22-1012-2500-611 - Supplies
31-830-22-1195-5000-810 - Pay Agent Fees

NEBO SCHOOL DISTRICT
BOARD MEETING MINUTES
Wednesday, Aug. 11, 2021

The Board of Education of Nebo School District met in a Board Meeting on Wednesday, August 11, 2021 at the Nebo District Office. The meeting commenced at 3:00 p.m. Board members present were President Christine Riley, Lisa Rowley, John Taylor, Scott Card, Rick Ainge and Shauna Warnick. Shannon Acor was excused. Administrative Staff members present were Superintendent Rick Nielsen, Michael Harrison, Jeff Peterson, Mike Larsen, Dave Rowe, RaShel Shepherd, Ben Ford, Ken VanAusdal and Suzanne Kimball.

President Christine Riley welcomed everyone to the Board Meeting.

1. Board Work Session
   - A. Discussion of Board Meeting Agenda and Review of Consent Agenda. President Christine Riley reviewed the Consent Agenda. Superintendent Nielsen referred to a couple of items on for approval; the Early Learning Plan was presented to the Board in the July Board Meeting and the Road Dedication Plat in Payson is in preparation of selling some building lots. Business Administrator, Michael Harrison explained the voted local levy rate in preparation for the Truth in Taxation Hearing. Superintendent Nielsen mentioned that a Closed Session will take place after the General Meeting.
   - B. Board Member Reports
     - Shauna Warnick mentioned the positive feedback she has received on the guidelines to start the new year.
     - John Taylor mentioned seeing a rise in COVID cases in a couple of areas.
     - Rick Ainge also mentioned the many positive comments regarding the school guidelines.
     - Rick Ainge mentioned the positive feedback from the community on the new SFHS and SHHS stadiums and scoreboards.
     - Scott Card expressed his appreciation for the UHSAA pass.
     - Scott Card mentioned the positivity and excitement for the opening of Spring Canyon Middle School and Maple Grove Middle School.
     - Christine Riley mentioned the Payson High School Football team challenge of doing 20 hours of service to earn their jersey.
     - Christine Riley mentioned Nebo Foundation Golf on August 26.
   - C. Committee Reports & Board Training
     - Associate Superintendent Suzanne Kimball reviewed the final ESSER III Plan with the Board.
   - D. Items from Superintendent
     - The Superintendent shared aerial photos and of the new SFHS and SHHS stadiums.
     - The Superintendent shared the renderings replacing the façade at MMHS and SHHS. These projects are planned to be complete by the end of October.
     - The Superintendent reviewed the policies on for discussion in the General Board Meeting
       - Policy IIA – Student Instruction and Materials and IKF – Curriculum Standards and Graduation Requirements have been heavily reviewed, making curriculum materials accessible through district personnel.
       - Policy JS – Special Education requires that the district have a policy and procedure manual in place.
       - Policy JR – Section 504 was amended to eliminate the annual review. Student re-evaluations are due when a student moves on to the next school; elementary to middle school etc. The school administrator is the 504 team leader and approves the plan.
     - The Superintendent mentioned that Policy GCE – Substitutes is on for direct approval updating our contracted service provider.

- The Superintendent discussed Policy BD – Public Participation. The Board agreed to maintain 30 minutes for the public to address the Board each month.
- The Superintendent shared the Board Committee Schedule for 2021-2022 with the Board.
- The Superintendent provided the Board with a list of schools in their voting district.
- The Superintendent mentioned the Substitute Pay Rate increase to the Board.
- The Superintendent reminded the Board of the Leadership Academy, September 16-18. He is waiting to see if there is space available for all Board Members.
- The Superintendent mentioned that the Empower contract has been signed.
- The Superintendent reminded the Board of their boxes in the conference room.
- The Superintendent mentioned the August 16 ribbon cuttings at Spring Canyon Middle School and Maple Grove Middle Schools.
- The Superintendent mentioned the Delegate Assembly on August 21. He, Shannon Acor, Rick Ainge and Christine Riley plan to attend.
- The Superintendent mentioned the School Community Council Meetings on October 20 at Payson High School and March 16 at Landmark. Both meetings will begin at 4:00 pm.
- The Superintendent reminded the Board that they can support School Community Councils by attending meetings in their area. Board Members should make sure the school knows they are coming.
- The Superintendent reviewed a few COVID items that the Board has already see in prior communications.
- The Superintendent shared his Welcome Back video with the Board.
- Dale Okerland took a few minutes to explain and review the issuance and sale of not more than $44,000,000 aggregate principal amount of General Obligation Bonds and related matters that were approved in the July 14, 2021 Board Meeting. Dale credited Business Administrator, Michael Harrison for his instrumental knowledge in what has resulted in AAA ratings for Nebo School District.

E. Adjourn

2. Items for Board Action (as needed) see 6:00 pm agenda
3. Special Business (as needed)

President Christine Riley mentioned that this portion of the Board Meeting is adjourned at 5:32 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 6:01 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 July 14, 2021.
   D. New Employees and Separations
   E. Compulsory Attendance Exemption List
   F. Requests for Leave Without Pay
   G. Requests for Trustlands Amendments

4. TRUTH IN TAXATION HEARING 6:00 PM
   A. Property Tax Rate

5. PUBLIC PARTICIPATION
   A. Public Opportunity to Address the Board

6. ITEMS FOR BOARD DISCUSSION
   - A. Policy IIA – Student Instruction and Materials
   - B. Policy IKF – Curriculum Standards and Graduation Requirements
   - C. Policy JS – Special Education
   - D. Policy JR – Section 504

7. ITEMS FOR BOARD ACTION
   - A. Consideration of Property Tax Rates
   - B. Consideration of Approval of K-3 Early Learning Plan Goals
   - C. Consideration of Approval of ARP ESSER Plan
   - D. Consideration of Policy EEA – School Access and Student Transportation
   - E. Consideration of Policy KC – School Community Councils
   - F. Consideration of Policy BDE – Board Hearings
   - G. Consideration of Policy BD – Board of Education Meetings
   - H. Consideration of Policy GCE – Substitutes
   - I. Consideration of Road Dedication Plat in Payson
   - F. Consideration of Request of Early Retirement Incentive Plans

President Christine Riley welcomed everyone to the Board Meeting.

Agenda Item 1: OPENING

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

Agenda Item 2: AGENDA APPROVAL

Item No. 2A: Shauna Warnick presented a motion to approve the Board Agenda. She mentioned 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: Lisa Rowley 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 July 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: TRUTH IN TAXATION HEARING 6:00 PM

Item No. 4A: Property Tax Rate

Name	Topic	Residency	School/s
Karina Bitting	Taxes & CRT	Salem	Mt Loafer
Albert Harmer	Taxes	Mapleton	none
Dale Summerhays	Taxes	Santaquin	none
Kerry Connors	Taxes	Spanish Fork	none

Agenda Item 5: PUBLIC PARTICIPATION

Item No. 5A: Public Opportunity to Address the Board

Name	Topic	Residency	School/s
Sara Wigington	COVID Precautions & SEL Curriculum	Salem	Mt Loafer

Agenda Item 6: ITEMS FOR BOARD DISCUSSION

Item No. 6A: Amendments to Policy IIA – Student Instruction and Materials were previously discussed in the Work Session.

Item No. 6B: Amendments to Policy IKF – Curriculum Standards and Graduation Requirements were previously discussed in the Work Session.

Item No. 6C: Amendments to Policy JS – Special Education were previously discussed in the Work Session.

Item No. 6D: Amendments to Policy JR – Section 504 were previously discussed in the Work Session.

Agenda Item 7: ITEMS FOR BOARD ACTION

Item No. 7A: Rick Ainge presented the motion to approve the Property Tax Rate of 0.008694.
John Taylor seconded the motion. All members present voted in favor.

Item No. 7B: John Taylor presented the motion approving the K-3 Early Learning Plan Goals.
Rick Ainge seconded the motion. All members present voted in favor.

Item No. 7C: Scott Card presented the motion approving the ARP ESSER Plan.
Shauna Warnick seconded the motion. All members present voted in favor.

Item No. 7D: Shauna Warnick presented the motion approving Policy EEA – School Access and Student Transportation.
Scott Card seconded the motion. All members present voted in favor.

Item No. 7E: Lisa Rowley presented the motion approving Policy KC – School Community Councils
Rick Ainge seconded the motion. All members present voted in favor.

Item No. 7F: John Taylor presented the motion approving Policy BDE – Board Hearings
Scott Card seconded the motion. All members present voted in favor.

Item No. 7G: Rick Ainge presented the motion approving Policy BD – Board of Education Meetings
Lisa Rowley seconded the motion. All members present voted in favor.

Item No. 7H: Lisa Rowley presented the motion approving Policy GCE – Substitutes
Rick Ainge seconded the motion. All members present voted in favor.

Item No. 7I: Scott Card presented the motion approving the Road Dedication Plat in Payson
John Taylor seconded the motion. All members present voted in favor.

Item No. 7J: Shauna Warnick presented the motion approving the Request for Early Retirement Incentive Plans.
Scott Card seconded the motion. All members present voted in favor.

President Christine Riley mentioned that this concluded the General Board Meeting. The Board will now convene with the Closed Session.
The General Session adjourned at 6:45 pm.

Rick Ainge presented the motion to convene a Closed Session.
Lisa Rowley seconded the motion. All members present voted in favor.

President Christine Riley announced at 7:28 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.
John Taylor seconded the motion. All members present voted in favor.

NEBO SCHOOL DISTRICT BOARD OF EDUCATION POLICIES AND PROCEDURES

SECTION: **E – Support Services**
POLICY TITLE: **Inclement Weather**
FILE NO.: **EBD**
DATED: ~~**November 9, 2011**~~**October 6, 2021**

Board Discussion 9/8/2021

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1. PURPOSE AND PHILOSOPHY

1.1. The Board of Education of Nebo School District understands that the decision to close, delay the start of, or dismiss early from school due to inclement weather has an impact on families and the community. These decisions are not easy.

1.2. On rare occasions, the district receives an exceptionally heavy snowfall that can make road conditions hazardous. Due to the size of the district, weather patterns may vary widely. There have been times when the entire district has received an exceptionally large amount of snow. There have also been times when only certain areas of the district are impacted by a storm.

1.3. In an effort to keep students, parents, and employees safe during these rare occasions, this policy establishes procedures and options for District Office personnel to modify school schedules to address weather-related situations.

1.4. The Board appreciates the cooperation and understanding of parents and employees when it becomes necessary to implement these procedures and modify school schedules due to inclement weather.

~~1.1.~~1.5. This policy also addresses situations when a school experiences poor air quality and the protocol for school administrators to follow in making decisions on student outdoor activities.

~~2. DEFINITIONS~~

~~**"Sensitive students"** are defined as those students who have poorly controlled or significant asthma, cystic fibrosis, chronic lung disease, congenital heart disease, compromised immune systems, or other respiratory problems.~~

~~3.~~2. ~~INFORMATION CONCERNING WEATHER AND ROAD CONDITIONS~~SCHOOL RESPONSIBILITIES

Individual school administrators should ~~keep the District Office informed~~ notify their director of serious weather and road conditions in their particular area.

~~4.~~3. NOTIFICATION

~~4.1.~~3.1. ~~Due to the size of the district, weather patterns may vary widely. There have been times when the entire district has received an exceptionally large amount of snow. There have also been times when only certain areas of the district are impacted by a storm. Due to this fact, the~~The district may implement a "snow day," a "delayed start," or an "early dismissal" at a particular school, group of schools ~~in a particular area~~, or district-wide. The Superintendent, or his/her designee, in consultation with other district personnel, shall make this decision, which. ~~As soon as a decision is reached, a special announcement~~ will be ~~placed~~ announced on the home page of Nebo School District's website (www.nebo.edu) by approximately 6:30 a.m. of the day in question. ~~Simultaneously, information will be sent to those individuals who have signed up for the district's RSS feed [for more information on the~~It will also be made available via social media, RSS feed, and other means of communication. ~~please go to www.nebo.edu and click on the link "Subscribe via RSS"]. In addition, notification~~ Notification will be sent to KSL television and radio for broadcast. ~~However, the broadcasting of such notification may not be as timely as the notice posted on the district's website or received via the RSS feed. The district may also implement other means of mass communication with students, parents, and employees via text messaging, telephone calls, and/or emails.~~

~~4.2.~~3.2. During days of questionable weather, if there is no announcement posted on the district's website, schools will be open and will follow normal schedules.

4. SCHEDULE ALTERATIONS

~~4.3.~~4.1. ~~DELAYED START~~Delayed Start

~~4.3.1.~~4.1.1. In certain situations it may be more appropriate to delay the start of school rather than close school for the day. Generally, "delayed starts" are used when weather conditions are rapidly improving. The purpose for delaying the start of school is to allow sufficient time for roadways throughout the communities to be cleared of snow. A "delayed start" may be implemented if there is a question regarding the ability of city, county, and/or state road crews to have the roadways sufficiently cleared in time for school to open. In the event of a "delayed start," the school beginning time will be delayed for exactly two (2) hours. School dismissal times will not change. Morning-only programs, such as AM Kindergarten classes, will be cancelled.

~~4.4.~~4.2. ~~SNOW DAY / CANCELLATION OF SCHOOL~~Cancellation of School (Snow Day)

~~4.4.1.~~4.2.1. If weather conditions are such that it is difficult or impossible for district personnel to adequately clear driveways, parking lots, and sidewalks at our school buildings and facilities; for school buses to be able to travel safely throughout the district in a timely fashion; or for the vast majority of students and employees to be able to get safely to school, then in such situations school may be cancelled district-wide for the entire day. When an entire school day is cancelled for a "snow day," it will be made up later in the school year. A "snow day" will only be used when it is obvious that a "delayed start" schedule will not be sufficient to keep the students, parents, and employees of the district safe.

~~4.5.~~4.3. ~~EARLY DISMISSAL OF SCHOOL~~Early Dismissal

~~4.5.1.~~4.3.1. Since it is very difficult to insure that there will be someone at home to receive a student during the school day, Nebo School District is reluctant to dismiss school early due to inclement weather. Past experience has shown that it is very difficult to reach all families

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during the school day, thus requiring many students to remain at school. Accordingly, should a storm develop rapidly during the day, schools will normally maintain a regular schedule. This may mean that school bus routes will take longer and students will arrive at bus stops or at home somewhat later than usual. This practice is preferable to having a student arrive home early to a locked or empty house. In the case of inclement weather during the school day when school is not let out early, parents will retain the discretion to check ~~-out~~ their student out early if they feel that it is safer to do so. In that case, parents should contact the school and inform them that they will come to the main office and check ~~-out~~ their student out early from school. However, there may be special and unique circumstances when it is prudent to dismiss school early due to inclement weather. The Superintendent or his/her designee will decide when and how students will be dismissed early from school. In such an event, the following procedures will be followed:

~~4.5.2.~~4.3.2. School administrators will be expected to supervise their building until they are assured that all students and staff are safely on their way home.

~~4.5.3.~~4.3.3. The Superintendent or his/her designee will notify the schools as to the time of dismissal and will coordinate with the Transportation Department when the bus students will be picked up.

~~4.5.4.~~4.3.4. For each school, the Superintendent or his/her designee and school administrators will determine specific procedures for parent notification and student check-out and pick-up.

5. SPECIAL INDIVIDUAL CIRCUMSTANCES

During weather related conditions, there are often specific areas within any community in which it is difficult or impossible for parents to bring their students to school. If the district decides that it is appropriate to keep all schools open during inclement weather, the district recognizes that there may be specific areas in which it is not practical or safe for students to attend school that particular day when roads are dangerous or impassable. The district expects every family to make their own good judgment as to whether their children should stay home even if the school is open. Should this be the case, the family should promptly contact the school and inform them that their student will be unable to attend school due to special weather-related circumstances.

6. AIR QUALITY

6.1. The term "sensitive students" in this part means students who have poorly controlled or significant asthma, cystic fibrosis, chronic lung disease, congenital heart disease, compromised immune systems, or other respiratory problems. Parents, with the advice of their health care provider, should inform their school in writing if they believe their child is part of a "sensitive" group who should have limited outdoor physical activity when the air quality is poor.

6.2. The Utah Department of Health ("UDOH") and the Utah Department of Environmental Quality ("DEQ") provide ~~"Air Quality Guidance for Schools."~~information on air quality and ~~These are~~ recommendations ~~given to schools~~ on when to schedule indoor activities rather than outdoor activities based on air quality. Air quality is assessed in terms of Particulate Matter (PM2.5) and Air Quality Index (AQI). Recommendations can be found in the UDOH's Recess Guidance for Schools.

6.3. The current recommendations for schools ~~are~~include the following:

6.3.1. ~~(a)~~ When the PM2.5 level is below 35.4 and the AQI is below 100, all students may engage in outdoor activities.

6.3.2. ~~when~~ When the ~~Particular Matter (~~PM2.5~~%)~~ level is between 35.5 and 55.5~~4~~,~~ and the AQI is between 101 and 150, "sensitive students" should ~~be accommodated to~~ avoid outdoor activities;

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6.3.3. ~~(b) when the PM2.5% level is between 55.5 and 90, "sensitive students" and those students experiencing respiratory symptoms should avoid outdoor activities; and (c) when~~ When the PM2.5~~%~~ level is above 55.4 and the AQI is above 150~~90 or higher~~, physical activities should be moved indoors for all students.

6.4. The schools in Nebo School District should generally follow the~~se~~ air quality guidelines found in the Recess Guidance and in other official publications from UDOH and DEQ, as they may be revised from time to time. ~~On such occasions, the~~According to the guidance, schools should keep the appropriate group of students inside during recess and lunch periods, and school administrators will provide alternative indoor activities for the students. These indoor restrictions do not apply to students who are excused from the school campus during their lunch period.

6.5. Because of the varying locations and air qualities among the schools throughout Nebo School District, the school administrator has the discretion of whether to permit outdoor activities notwithstanding the current PM2.5~~%~~ and AQI measurements and recommendations by UDOH and DEQ for Utah County. Administrators may use reliable sources to check PM2.5 and AQI for their particular school.

6.6. School administrators should cancel or reschedule outdoor activities such as athletic practices and competitions in accordance with the Recess Guidance and, as applicable, rules of the Utah High School Activities Association.

~~**6.1.** Parents, with the advice of their health care provider, should inform their school in writing if they believe their child is part of a "sensitive" group who should have limited outdoor physical activity when the air quality is poor.~~

7. DISTRICT CRISIS MANAGEMENT PLAN

In conjunction with inclement weather, schools shall also comply with any applicable procedures set forth in the Nebo School District's Crisis Management Plan.

EXHIBITS
None

REFERENCES
Utah ~~Division of Air~~Department of Environmental Quality: Air Quality -- ~~www.airquality.utah.gov~~air.utah.gov.
Utah Department of Health Recess Guidance for Schools

FORMS
None

HISTORY
Revised 6 October 2021 – removed specific air quality levels to better align with fluctuating state air quality index guidelines.
Adopted 11 November 2011.

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NEBO SCHOOL DISTRICT SPECIAL EDUCATION POLICIES AND PROCEDURES MANUAL

Alternative SLD Eligibility Method

September 2021

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I. NEBO SCHOOL DISTRICTGENERAL PROVISIONS

I.A. PURPOSES (34 CFR § 300.1.; RULES I.A.)

The primary purposes of this local education agency (LEA) policies and procedures manual, consistent with Utah Code Annotated (UCA) 53E-7-2 and the Individuals with Disabilities Education Improvement Act (IDEA), Public Law 108-446, as amended; are:

1. To ensure that all students with disabilities ages 3 through 21 in Utah, including students with disabilities who have been suspended or expelled from school and students who have not graduated from high school with a regular high school diploma, have available to them a free appropriate public education (FAPE) that emphasizes special education and related services, as specified on an Individualized Education Program (IEP) designed to meet their unique needs and prepare them for further education, employment, and independent living;
2. To ensure that the rights of students with disabilities and their parent(s) are protected;
3. To ensure that State standards are implemented for the provision of a FAPE to students with disabilities, as defined in Utah State Board of Education Special Education Rules (Rules); and

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4. To assess and ensure the effectiveness of efforts to educate students with disabilities.

I.B. DEFINITIONS (34 CFR § 300.4–300.45; RULES I.E.1–53.)

1. Nebo School District has adopted applicable definitions as found in Rules I.E.1-53. Additionally, Nebo School District as adopted the following definitions:
2. *Asynchronous learning* means communication exchanges which occur in elapsed time between two or more people. Examples include email, online discussion forums, message boards, blogs, podcasts, etc.
3. *Blended course* means a course that combines two models of instruction, online and face-to-face.
4. *Blended learning* means any time a student learns both at a supervised brick-and-mortar location away from home and through online delivery with some element of student control over time, place, path, and/or pace; often used synonymously with Hybrid Learning (Horn and Staker, 2011).
5. *Brick-and-mortar schools* means traditional schools or school buildings, as contrasted with an online school.
6. *Online course* means any course offered over the internet.
7. *Online learning* means education in which instruction and content are delivered primarily over the internet (Watson & Kalmon, 2005). The term does not include print-based correspondence education, broadcast television or radio, videocassettes, and stand-alone educational software programs that do not have a significant Internet-based instructional component (U.S. Department of Education Office of Planning, Evaluation, and Policy Development Policy and Program Studies Service, 2010). The term "online learning" is used interchangeably with virtual learning.
8. *Online school* means a formally constitute organization (public [traditional or charter], private, state, etc.) that offers full-time education delivered primarily over the internet.
9. *Statewide Online Education Program* means courses offered to students under Title 53F, Chapter 4, Part 5, Statewide Online Education Program Act (R277-726-2(15)). The Statewide Online Education Program is created to enable an eligible student to earn high school graduation credit through the completion of publicly funded online courses (UCA 53F-4-502(1)).
10. *Synchronous learning* means online learning in which the participants interact at the same time and in the same space, as contrasted with *asynchronous learning*.

I.C. FULL EDUCATIONAL OPPORTUNITY GOAL (34 CFR § 300.109; RULES IX.A.2.D.(2)(C))

Nebo School District provides a free appropriate public education (FAPE) to all eligible students with disabilities in conformity with the requirements of the Rules and the IDEA. Nebo School District hereby affirms the goal of providing a full educational opportunity to

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all students with disabilities determined eligible for special education and related services, of the ages served by Nebo School District, in accordance with all of the timeline requirements of the IDEA.

Nebo School District follows all necessary requirements in the development and delivery of an individualized education program (IEP) for eligible students. Placement in the least restrictive environment (LRE) will be implemented to the maximum extent appropriate for students with special needs. Nebo School District provides a continuum of placements to address the needs of students with disabilities to ensure those students receive special education and related services appropriate to their needs.

I.D. METHODS OF ENSURING SERVICES (34 CFR § 300.154; RULES IX.A.2.D.(2)(M))

Nebo School District ensures each eligible student with disabilities enrolled in the school receives the services included in the IEP through a systematic process of IEP internal file reviews and monitoring of service delivery by Nebo School District personnel.

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II. IDENTIFICATION, LOCATION, AND EVALUATION

II.A. CHILD FIND SYSTEM (34 CFR §§ 300.109, 300.111; RULES II.A.)

1. Nebo School District, in accordance with the requirements of Part B of the IDEA and with the Rules, has developed policies and procedures to ensure that all students with disabilities residing within the jurisdiction of the LEA, including students with disabilities birth through 21 years of age, regardless of the severity of their disability, and who are in need of special education and related services, are identified, located, and evaluated. These policies and procedures include a practical method for determining which students are currently receiving needed special education and related services and provide a process to reevaluate those who are found eligible within the three-year timeframe.
2. The requirements of this section apply to:
    a. Highly mobile students with disabilities (such as students who are migrant and homeless) (34 CFR § 300.111(c)(2); Rules II.A.2.a.).
    b. Students who have been suspended or expelled from school (34 CFR § 300.101(a); Rules II.A.2.b.).
    c. Students who have not graduated from high school with a regular high school diploma (34 CFR § 300.102(a)(3)(iii); Rules II.A.2.c.).
    d. Students who are suspected of being a student with a disability under the IDEA and the Rules and who are in need of special education and related services, even though they are advancing from grade to grade (34 CFR § 300.111(c)(1)). The determination that a student is a "student with a disability" under the Rules must be made on an individual basis, by a team made up of the parent or adult student and school personnel determined by the student's LEA (Rules II.A.2.d.).
    e. Home schooled students and students enrolled in private schools within the school district's boundaries (Rules II.A.2.e.).
    f. Students in State custody/care (Rules II.A.2.f.).
    g. Students in nursing homes (Rules II.A.2.g.).
3. Charter schools are responsible for child find for students enrolled in their own schools and have no responsibility for child find for private school students. Charter schools may not refer enrolled students to the local school district for child find (Rules II.A.3.).
4. Major components of the child find system include:
    a. LEA implementation, coordination, and tracking of child find activities and students identified (34 CFR § 300.131; Rules II.A.4.a.).
    b. USBE staff provision of ongoing technical assistance to LEAs, private schools, and other State agencies in implementing the child find system (Rules II.A.4.b.).

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c. Implementation of the statewide data collection system for reporting student information, including Federal student count (34 CFR §§ 300.132, 300.640–641) and the data requirements found in Rules VI.B.3, which includes that:

(1) Each school district must maintain in its records, and provide to the USBE staff annually, the following information related to parentally placed or adult student nonprofit private school students:

(a) The number of students evaluated and reevaluated within three years;

(b) The number of students determined to be students with disabilities; and

(c) The number of students served.

d. School district collaboration and coordination with State and Local Department of Health, which has responsibility for providing early intervention services for infants and toddlers with disabilities, ages birth through two, under Part C of the IDEA (Interagency Agreement).

The collection and use of data to meet the requirements of this section are subject to the confidentiality of information provisions under the Rules and R277-487.

II.B. REFERRAL (34 CFR § 300.301; RULES II.B.)

1. Consistent with the consent requirements in Rules II.C., either a parent or the adult student or an LEA may initiate a request for an initial evaluation to determine if a student is a student with a disability under Part B of the IDEA and the Rules. Upon receipt of a request for an evaluation, Nebo School District must respond within a reasonable timeframe. The response may not be delayed due to Nebo School District's Response to Intervention process.

2. Nebo School District shall provide an initial special education assessment for students who enter the custody of the Division of Child and Family Services (DCFS) upon request by that division, and the LEA obtains appropriate parental consent for the evaluation for students whose school records indicate they may have disabilities requiring special education services.

II.C. PARENTAL CONSENT (34 CFR § 300.300; RULES II.C.)

1. Parental consent for initial evaluation.

a. When proposing to conduct an initial evaluation to determine if a student qualifies as a student with a disability under the Rules, Nebo School District must, after providing prior written notice to the parent or adult student, obtain informed consent, consistent with Rules I.E.9., from the parent of the student or the adult student before conducting the evaluation.

(1) Parental or adult student consent for initial evaluation must not be construed as consent for initial provision of special education and related services.

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(2) Nebo School District must make reasonable efforts to obtain informed consent from the parent or adult student for an initial evaluation to determine whether the student is a student with a disability.

(3) When conducting psychological evaluations, Nebo School District must implement the parental or adult student consent requirements of UCA 53E-9-203 (Student Privacy and Data Protection).

b. For initial evaluations only, if the student is a ward of the State and is not residing with the student's parent(s), Nebo School District is not required to obtain informed consent from the parent for an initial evaluation to determine whether the student is a student with a disability if:

(1) Despite reasonable efforts to do so, Nebo School District cannot discover the whereabouts of the parent(s) of the student;

(2) The rights of the parent(s) of the student have been terminated in accordance with State law; or

(3) The rights of the parent(s) to make educational decisions have been subrogated by a judge in accordance with State law and consent for an initial evaluation has been given by an individual appointed by the judge to represent the student.

c. If the parent(s) of a student or an adult student enrolled in public school or seeking to be enrolled in public school does not provide consent for initial evaluation, or fails to respond to a request to provide consent, Nebo School District may, but is not required to, pursue the initial evaluation of the student by utilizing the procedural safeguards or the due process procedures in Section IV of the Rules.

(1) Nebo School District does not violate its obligation under the child find provisions of the Rules if it declines to pursue the evaluation by utilizing the procedural safeguards or the due process procedures.

2. Parental consent for services.

a. Nebo School District is responsible for making a FAPE available to a student with a disability and must obtain informed consent from the parent(s) of the student or adult student before the initial provision of special education and related services to the student.

b. Nebo School District must make reasonable efforts to obtain informed consent from the parent(s) or adult student for the initial provision of special education and related services to the eligible student with disabilities.

c. If the parent(s) of a student or adult student fails to respond to a request for, or refuses to consent to, the initial provision of special education and related services, Nebo School District:

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(1) May not use the procedures in Section IV of the Rules, including the mediation procedures or the due process procedures, in order to obtain agreement or a ruling that the services may be provided to the student;

(2) Will not be considered to be in violation of the requirement to make available a FAPE to the student for the failure to provide the student with the special education and related services for which Nebo School District requests consent; and

(3) Is not required to convene an IEP Team meeting or develop an IEP for the student for the special education and related services for which Nebo School District requests such consent.

d. If, at any time subsequent to the initial provision of special education and related services, the parent(s) of a student or adult student revokes consent in writing for the continued provision of special education and related services, Nebo School District:

(1) May not continue to provide special education and related services to the student but must provide prior written notice in accordance with Rules IV.D. before ceasing the provision of special education and related services;

(2) May not use the procedures in Rules IV., including the mediation procedures or the due process procedures, in order to obtain agreement or a ruling that the services may be provided to the student;

(3) Will not be considered to be in violation of the requirement to make available a FAPE to the student for the failure to provide the student with the special education and related services for which Nebo School District requests consent; and

(4) Is not required to convene an IEP Team meeting or develop an IEP for the student for the special education and related services for which Nebo School District requests such consent (34 CFR § 300.300; Rules II.C.2.d.(4)).

3. Parental consent for reevaluations.

a. Nebo School District must obtain informed parental or adult student consent prior to conducting any reevaluation of a student with a disability.

b. If the parent or adult student refuses to consent to the reevaluation, Nebo School District may, but is not required to, pursue the reevaluation by using the dispute resolution procedures provided in the procedural safeguards, and including mediation or due process procedures.

c. Nebo School District does not violate its obligation under child find if it declines to pursue the reevaluation.

d. The informed parental or adult student consent need not be obtained if Nebo School District can demonstrate that:

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(1) It made reasonable efforts to obtain such consent; and

(2) The student's parent or the adult student has failed to respond.

4. Other consent requirements.

   a. Parental or adult student consent is not required before:

      (1) Reviewing existing data as part of an evaluation or a reevaluation; or

      (2) Administering a test or other evaluation that is administered to all students unless consent is required for all students before administration of that test or evaluation.

   b. Nebo School District may not use a parent's or adult student's refusal to consent to one service or activity under Rules II.C.1., II.C.2., or II.C.3., to deny the parent or student any other service, benefit, or activity of Nebo School District, except as required by this part.

   c. To meet the reasonable efforts requirement in Rules II.C.1.a.2., II.C.1.b.1., II.C.2.b., and II.C.3.d.1., Nebo School District must document its attempts to obtain parental or adult student consent using the procedures in Rules III.G.3.

   d. Unless parent(s) or the adult student revoke consent for special education and related services or refuse consent for initial placement, disagreements regarding the provision of IEP services should be resolved by the IEP Team and result in a completed IEP which includes all components necessary for the provision of a FAPE.

II.D. INITIAL EVALUATION (34 CFR § 300.301; RULES II.D.)

1. Nebo School District must conduct a full and individual initial evaluation to determine whether a student is a "student with a disability" under Part B of the IDEA and the Rules, and to determine the educational needs of the student.

2. The initial evaluation:

   a. Must be conducted within 45 school days of receiving parental or adult student consent for the evaluation, unless:

      (1) The initial evaluation is requested by the Division of Child and Family Services (DCFS) and Nebo School District obtains appropriate consent for the evaluation, in which case Nebo School District shall provide an initial special education evaluation to an individual who enters DCFS custody if DCFS suspects the individual may be an eligible student within 30 days after the day on which DCFS makes the request (53E-7-207).

         (a) Nebo School District may refuse to conduct an evaluation described in II.D.2.a.(1) if Nebo School District reviews the relevant data regarding the individual and, within 10 days after the day on which Nebo School District received the request described in II.D.2.a.(1), gives the DCFS prior written notice of refusal to evaluate.

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b. Must consist of procedures to determine:

(1) If the student is a student with a disability; and

(2) The educational needs of the student.

3. The timeframe shall not apply to Nebo School District if:

a. The parent of a student repeatedly fails or refuses to produce the student for the evaluation; or

b. The adult student repeatedly fails or refuses to participate in evaluation activities; or

c. A student enrolls in Nebo School District after the relevant timeframe has begun, and prior to a determination by the student's previous LEA as to whether the student is a student with a disability.

d. The exception in Rule II.D.3.c. applies only if Nebo School District is making sufficient progress to ensure a prompt completion of the evaluation, and the parent or adult student and Nebo School District agree to a specific time when the evaluation will be completed.

II.E. SCREENING FOR INSTRUCTIONAL PURPOSES (34 CFR § 300.302; RULES II.E.)

The screening of a student by a teacher or specialist to determine appropriate instructional strategies for curriculum implementation shall not be considered to be an evaluation for eligibility for special education and related services. Results of screenings should be considered by Nebo School District for child find purposes.

II.F. EVALUATION PROCEDURES (34 CFR § 300.304; RULES II.F.)

Nebo School District has established and implemented the following procedures that meet the evaluation requirements of Part B of the IDEA and the Rules as follows:

1. In conducting the evaluation, Nebo School District must:

a. Use a variety of assessment tools and strategies to gather relevant functional, developmental, and academic information about the student, including information provided by a parent or adult student, that may assist in determining:

(1) Whether the student is a student with a disability; and

(2) The content of the student's IEP, including information related to enabling the student to be involved in and progress in the general education curriculum;

b. Not use any single procedure as the sole criterion for determining whether a student is a student with a disability and for determining an appropriate educational program for the student; and

c. Use technically sound instruments that may assess the relative contribution of cognitive and behavioral factors, in addition to physical or developmental factors. Nebo School District must consider the publication date and continued validity of assessments in use when new editions are published.

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d. Nebo School District must ensure that assessments and other evaluation materials used to assess a student:

(1) Are selected and administered so as not to be discriminatory on a racial or cultural basis;

(2) Are provided and administered in the student's native language or other mode of communication, and in the form most likely to yield accurate information on what the student knows and can do academically, developmentally, and functionally, unless it is clearly not feasible to so provide or administer;

(3) Are selected to assess the specific areas of concern identified by the assessment/evaluation team, including the parent(s) or adult student;

(4) Are used for the purposes for which the assessments or measures are valid and reliable;

(5) Are selected and administered by trained and knowledgeable personnel based upon the specific assessment's requirements; and

(6) Are administered and interpreted in accordance with any instructions and administrator requirements provided by the producer of the assessments and the Standards for Educational and Psychological Testing (AERA, APA, NCME, 2014).

(a) Nebo School District must ensure and document that all evaluators meet the assessment publishers' administrator/interpreter/user requirements, (e.g., appropriate degree, higher education coursework in tests and measures, and supervised clinical experiences/practica).

(b) Nebo School District shall provide documentation to USBE staff upon request.

e. Nebo School District must ensure that:

(1) Assessments and other evaluation materials include those tailored to assess specific areas of educational need and not merely those that are designed to provide a single general intelligence quotient.

(2) Assessments are selected and administered so as best to ensure that if an assessment is administered to a student with impaired sensory, manual, or speaking skills, the assessment results accurately reflect the student's aptitude or achievement level or whatever other factors the test purports to measure, rather than reflecting the student's impaired sensory, manual, or speaking skills (unless those skills are the factors that the test purports to measure).

(3) The administration of psychological testing and the evaluation or assessment of personal characteristics, such as intelligence (e.g., cognitive, IQ), personality, abilities, interests, aptitudes, and neuropsychological functioning are only administered and interpreted by personnel who have been trained and fully

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meet the administrator/interpreter/user qualifications of the test publisher (e.g., appropriate degree, higher education coursework in tests and measures, and supervised clinical experiences/practica).

(4) The student is assessed in all areas related to the suspected disability, including, if appropriate, health, vision, hearing, social and emotional status, general intelligence, academic performance, communicative status, and motor abilities.

(5) Assessments of students with disabilities who transfer from another LEA to Nebo School District in the same school year are coordinated with those students' prior and subsequent schools, as necessary and as expeditiously as possible, to ensure prompt completion of full evaluations.

(6) In evaluating each student with a disability, the evaluation is sufficiently comprehensive to identify all the student's special education and related services needs, whether or not commonly linked to the disability category in which the student has been classified.

(7) Assessment tools and strategies provide relevant information that directly assists persons in determining the educational needs of the student are provided.

2. The Utah Schools for the Deaf and the Blind (USDB) is available to LEAs for assessments of students with visual impairment and hearing loss, as well as professional learning on appropriate administration of assessments, and procedures to ensure appropriate interpretation of assessments (R277-800-7). The Utah Department of Health shall provide diagnostic and evaluation services, which are required by State or Federal law but are not typically otherwise provided by school districts and charter schools, to students with disabilities.

II.G. REEVALUATION PROCEDURES (34 CFR § 300.303; RULES II.G.)

1. Nebo School District must ensure that a reevaluation of each student with a disability is conducted:

   a. If Nebo School District determines the educational or related services needs, including improved academic achievement and functional performance, of the student warrant a reevaluation; or

   b. If the student's parents or adult student or teacher requests a reevaluation.

2. A reevaluation:

   a. May occur not more than once a year, unless the parent(s) or adult student and Nebo School District agree otherwise; and

   b. Must occur at least once every three years, unless the parent(s) or adult student and Nebo School District agree that a reevaluation is unnecessary as there are data available to continue eligibility and determine the educational needs of the student. When the parent(s) or adult student and LEA agree that a reevaluation is

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unnecessary, the team must document data reviewed and used in an evaluation report and complete an eligibility determination.

II.H. ADDITIONAL REQUIREMENTS FOR INITIAL EVALUATIONS AND REEVALUATION PROCEDURES (34 CFR § 300.305; RULES II.H.)

1. As part of any initial evaluation (if appropriate) and as part of any reevaluation, the IEP Team and other qualified professionals, as appropriate, must:
   a. Review existing evaluation data on the student, including:
      (1) Evaluations and information provided by the parent(s) of the student or the adult student;
      (2) Current classroom-based, local, or State assessments, and classroom-based observations; and
      (3) Observations by teachers and related services providers; and
   b. On the basis of that review, and input from the student's parent(s) or the adult student, identify what additional data, if any, are needed to determine:
      (1) Whether the student is a student with a disability and the educational needs of the student; or, in the case of a reevaluation of a student, whether the student continues to have such a disability, and the educational needs of the student;
      (2) The present levels of academic achievement and related developmental needs of the student;
      (3) Whether the student needs special education and related services; or, in the case of a reevaluation of a student, whether the student continues to need special education and related services; and
      (4) Whether any additions or modifications to the special education and related services are needed to enable the student to meet the measurable annual goals set out in the IEP of the student and to participate, as appropriate, in the general education curriculum.
2. The IEP Team and other qualified professionals, as appropriate, may conduct its review of existing data without a meeting.
3. Nebo School District must administer such assessments and other evaluation measures as may be needed to produce the data needed to determine continuing eligibility.
4. If the IEP Team and other qualified professionals, as appropriate, determine that no additional data are needed to determine whether the student continues to be a student with a disability and to determine the student's educational needs, Nebo School District must notify the student's parent(s) or adult student of:
   a. That determination and the reason(s) for the determination; and

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b. The right of the parent(s) or adult student to request an assessment to determine whether the student continues to be a student with a disability, and to determine the student's educational needs.

5. Nebo School District is not required to conduct the assessment for reevaluation described in Rules II.H.4.b. unless requested to do so by the student's parent(s) or the adult student.

6. Evaluations before change in eligibility.

   a. Nebo School District must evaluate a student with a disability before determining that the student is no longer a student with a disability.

   b. The evaluation is not required before the termination of a student's eligibility due to graduation from secondary school with a regular diploma, or due to exceeding the age eligibility for a FAPE under State law (i.e., age 22).

   c. For a student whose eligibility terminates due to graduation from secondary school with a regular high school diploma or due to exceeding the age eligibility for a FAPE under State law, Nebo School District must provide the student with a summary of the student's academic achievement and functional performance, which shall include recommendations on how to assist the student in meeting the student's postsecondary goals.

II.I. DETERMINATION OF ELIGIBILITY (34 CFR § 300.306; RULES II.I.)

1. Upon completion of the administration of assessments and other evaluation measures, a group of qualified professionals and the parents of the student or the adult student determine eligibility under Part B of the IDEA and the Rules, including:

   a. Whether that student is a student with a disability, and

   b. The educational needs of the student.

2. Nebo School District shall provide the parent(s) or adult student with a copy of the evaluation report and the documentation of determination of eligibility.

3. A student must not be determined to be a student with a disability:

   a. If the determinant factor for that determination is:

      (1) Lack of appropriate instruction in reading, including the essential components of reading instruction (phonemic awareness, alphabetic principle, vocabulary, comprehension, and fluency);

      (2) Lack of appropriate instruction in mathematics; or

      (3) Limited English proficiency; and

      (4) If the student does not otherwise meet the eligibility criteria.

4. Procedures for determining eligibility and educational need.

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a. In interpreting evaluation data for the purpose of determining if a student is a student with a disability and the educational needs of the student, Nebo School District must:

(1) Draw upon information from a variety of sources, such as aptitude and achievement tests, parent or adult student input, teacher recommendations, physical condition, social or cultural background, and adaptive behavior; and

(2) Ensure information obtained from all these sources is documented and carefully considered.

b. If a determination is made that a student has a disability and needs special education and related services, an IEP must be developed for the student within 30 calendar days.

II.J. CATEGORICAL DEFINITIONS, CRITERIA, AND ASSESSMENTS (34 CFR § 300.8; RULES II.J.)

Nebo School District has adopted the criteria and evaluation procedures, by category, for determining eligibility for a student with disabilities under Part B of the IDEA and the Rules II.J.1-13. Including:

1. Specific Learning Disabilities (Rules II.J.10.).

a. Definition (34 CFR § 300.8(C)(10); Rules II.J.10.a.).

Specific Learning Disabilities means a disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, that may manifest itself in the imperfect ability to listen, think, speak, read, write, spell, or do mathematical calculations, including conditions such as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia, that affects a student's educational performance.

Specific learning disabilities does not include learning problems that are primarily the result of visual, hearing, or motor disabilities; of intellectual disability; of emotional disturbance; or of environmental, cultural, or economic disadvantage.

b. Procedures for Identifying Students with Specific Learning Disabilities (34 CFR § 300.307; Rules II.J.10.b.).

(1) Nebo School District has adopted the following method for determining a student's eligibility under the specific learning disability category:

(a) (a) An other alternative research-based procedures (e.g., Patterns of Strengths and Weaknesses [PSW]) approved by [Charter School's] school board and submitted to the USBE called the Alternative method that demonstrates the student does not make sufficient progress to meet State-approved age- or grade-level standards in one or more of the areas identified in Rules II.J.10.b.(3)(a) (the team must refer to the USBE Specific Learning Disability Eligibility Guidelines when using this method).

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(2) Additional team members (34 CFR § 300.308; Rules II.J.10.b.2.)

The determination of whether a student suspected of having a specific learning disability is a student with a disability must be made by the student's parent(s) or adult student and a team of qualified professionals, which must include:

(a) The student's regular teacher; or

(b) If the student does not have a regular teacher, a regular classroom teacher qualified to teach a student of his/her age; or

(c) For a student of less than school age; an individual qualified by the USBE to teach a student of his/her age; and

(d) At least one person qualified to conduct individual diagnostic examinations of students and interpret the results of those assessments (as per the publisher's assessment administration criteria), such as a school psychologist, speech-language pathologist, reading teacher or reading specialist, or special education teacher.

(3) Determining the existence of a specific learning disability (34 CFR § 300.309; Rules II.J.10.b.3.)

The team described may determine that a student has a specific learning disability if:

(a) The student does not achieve adequately for the student's age or to meet State-approved grade-level standards in one or more of the following areas, when provided with learning experiences and instruction appropriate for the student's age or State-approved grade-level standards:

(i) Oral expression;

(ii) Listening comprehension;

(iii) Written expression;

(iv) Basic reading skills;

(v) Reading fluency skills;

(vi) Reading comprehension;

(vii) Mathematics calculation;

(viii) Mathematics problem solving.

(b) The group determines that its findings are not primarily the result of:

(i) A visual, hearing, or motor disability;

(ii) Intellectual disability;

(iii) Emotional disturbance;

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(iv) Cultural factors;

(v) Environmental or economic disadvantage; or

(vi) Limited English proficiency.

(4) The specific learning disability must adversely affect the student's educational performance.

(5) The student with the specific learning disability must need special education and related services (34 CFR § 300.8(a); Rules II.J.10.b.5.)

(6) The team must determine that the specific learning disability is the student's primary disability.

c. Evaluation (34 CFR § 300.309(b)–(c); Rules II.J.10.c.)

(1) An evaluation must include a variety of assessment tools and strategies and cannot rely on any single procedure as the sole criterion.

(2) To ensure underachievement in a student suspected of having a specific learning disability is not due to lack of appropriate instruction in reading or math, the group must consider, as part of the evaluation:

(a) Data that demonstrate that prior to, or as a part of, the referral process, the student was provided appropriate instruction in regular education settings, delivered by qualified personnel; and

(b) Data-based documentation of repeated assessments of achievement at reasonable intervals, reflecting formal assessment of student progress during instruction, which was provided to the student's parent(s) or the adult student.

(3) Nebo School District must promptly request parental consent or consent of the adult student to evaluate the student to determine if the student needs special education and related services, and must adhere to the 45-school-day evaluation timeframe, unless extended by mutual written agreement of the student's parent(s) or adult student and a group of qualified professionals:

(a) If, prior to a referral, a student has not made adequate progress after an appropriate period of time as determined by Nebo School District when provided appropriate instruction, and

(b) Whenever a student is referred for an evaluation.

(4) Observation (34 CFR § 300.310(a)–(c); Rules II.J.10.b.4.)

Nebo School District must ensure the student is observed in the student's learning environment (including the regular classroom setting) to document the student's academic performance and behavior in the areas of concern.

(a) The team must decide to:

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(i) Use information from an observation in routine classroom instruction and monitoring of the student's performance that was done before the student was referred for an evaluation; or

(ii) Have at least one member of the team conduct an observation of the student's academic performance in the regular classroom after the student has been referred for an evaluation and parental consent or consent of the adult student is obtained. The observation must align with the area of academic concern.

(b) If the student is a home-schooled student, Nebo School District may determine how to conduct the observation and who will conduct it.

(c) In the case of a student of less than school age or who is out of school, a group member must observe the student in an environment appropriate for a student of that age.

(5) Specific documentation for the eligibility determination (34 CFR § 300.311; Rules II.J.10.b.5.)

The team's documentation of the determination of eligibility with a specific learning disability must contain a statement of:

(a) Whether the student has a specific learning disability;

(b) The basis for making the determination;

(c) The relevant behavior, if any, noted during the observation of the student and the relationship of that behavior to the student's academic functioning;

(d) The educationally relevant medical findings, if any; and

(e) Whether the student meets the criteria below.

(f) Alternative. The use of other alternative research-based procedures (e.g., Patterns of Strengths and Weaknesses (PSW)) approved by an LEA's board and submitted to the USBE.

(i) Nebo School District uses an alternate method that demonstrates the student does not make sufficient progress to meet State-approved age- or grade-level standards in one or more of the areas identified in Rules II.J.10.b.(3)(a) when using a local school board-approved research-based process (the team must refer to the USBE Specific Learning Disability Eligibility Guidelines when using this method).

(ii) If Nebo School District has identified PSW as its Alternative method, the team must:

(A) Review data from multiple sources that examines the student's progress over time in the area(s) of concern when evidence-based instruction has been provided;

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(B) Identify the student's strengths and weaknesses that are evident in both the classroom and standardized assessment results;

(C) Determine that a relationship between the student's cognitive processing delays and academic deficits exists;

(D) Consider whether the student's cognitive deficit includes both a normative and an intraindividual weakness that is consistent with academic performance data;

(E) Consider whether the student's cognitive deficit includes both a normative and an intraindividual strength that is consistent with academic performance data; and

(F) Identify a relationship between the student's cognitive weakness and academic performance.

(6) The determination of the team concerning the effects of a visual, hearing, or motor disability; intellectual disability; emotional disturbance; cultural factors; environmental or economic disadvantage; or limited English proficiency on the student's achievement level;

(7) The requirements of Rules II.D.–H. must be met.

(8) Each team member must certify in writing whether the report reflects the member's conclusion (34 CFR § 300.311(b)). If it does not reflect the member's conclusion, the team member must submit a separate statement presenting the member's conclusions.

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III. IEP DEVELOPMENT AND SERVICE DELIVERY

III.A. INDIVIDUALIZED EDUCATION PROGRAM (RULES III.A.)

Nebo School District implements the following policies and procedures to address the IEP requirements of Rules III.A-T., including the least restrictive environment (LRE) requirements, consistent with Part B of the IDEA and the Rules, as well as R277-750, R277-800, and the USBE/USDB Interagency Agreement.

III.B. WHEN IEPS MUST BE IN EFFECT (34 CFR § 300.323; RULES III.B.)

1. At the beginning of each school year, Nebo School District must have an IEP in effect for each student with a disability within its jurisdiction.
2. Nebo School District must ensure that:
    a. A meeting to develop an IEP for a student is conducted within 30 calendar days of a determination that the student needs special education and related services; and
    b. As soon as possible following development of the IEP, special education and related services are made available to the student in accordance with the student's IEP.
    c. Nebo School District must ensure the student's IEP is:
        (1) Accessible to each regular education teacher, special education teacher, related service provider, and any other service provider who is responsible for its implementation; and
        (2) Each teacher and provider is informed of:
            (a) His/her specific responsibilities related to implementing the student's IEP in written summary from the special education provider within a reasonable time period after the change; and
            (b) The specific accommodations, modifications, and supports that must be provided for the student in accordance with the IEP.
3. Documentation of IEP implementation shall be provided to USBE upon request.

III.C. TRANSFER STUDENTS (34 CFR § 300.323; RULES III.C.)

1. Transfers within Utah.
    a. In the case of a student with a disability with a current IEP who transfers from one LEA to another within the State within the same school year and enrolls in a new school, Nebo School District, in consultation with the parent(s) or adult student, must provide a FAPE to the student, including services comparable to those described in the previously held IEP, until such time as Nebo School District:
        (1) Adopts the previously held IEP, or
        (2) Develops, adopts, and implements a new IEP that is consistent with Federal regulations and the Rules.

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b. The requirements of 34 CFR § 300.323 also apply for students transferring from an LEA placement to a local juvenile or adult correctional facility or temporary State placement for observation and assessment.

2. Transfers from out of State.

   a. In the case of a student with a disability with a current IEP who transfers LEAs within the same school year, who enrolls in a new school, and who has an IEP that was in effect in another State, Nebo School District, in consultation with the parent(s) or adult student, must provide the student with a FAPE, including services comparable to those described in the previously held IEP, until Nebo School District:

      (1) Conducts an evaluation, if determined to be necessary by Nebo School District; and

      (2) Develops a new IEP, if appropriate, that is consistent with Federal and State law.

   b. The evaluation for eligibility that may be conducted by Nebo School District is considered an initial evaluation, not a reevaluation (71 FR 4668-82).

3. To facilitate the transition for a student described above:

   a. Nebo School District must take reasonable steps to promptly obtain the student's records, including the IEP and supporting documents and any other records relating to the provision of special education or related services to the student, from the previous LEA in which the student was enrolled; and

   b. The previous LEA in which the student was enrolled must take reasonable steps to promptly respond to the request from Nebo School District.

   c. Nebo School District must keep a copy of the records for three years after the transfer.

4. Experiencing difficulty in obtaining the IEP from the previous LEA does not relieve Nebo School District of its obligation to have a current IEP in place for an eligible student.

III.D. LEA RESPONSIBILITY FOR IEP MEETINGS (34 CFR § 300.323(C)(1)); RULES III.D.)

1. Nebo School District is responsible for initiating and conducting meetings for the purpose of developing, reviewing, and revising the IEP of a student with a disability ages 3 through 21, consistent with the Rules.

2. A meeting to develop an IEP for an eligible student must be conducted within 30 calendar days of a determination that a student needs special education and related services.

III.E. IEP TEAM MEMBERSHIP (34 CFR § 300.321; RULES III.E.)

Nebo School District must ensure the IEP Team for each student with a disability includes:

1. The parent(s) of the student or the adult student;

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2. Not less than one regular education teacher of the student (if the student is, or may be, participating in the regular education environment);
3. Not less than one special education teacher of the student, or where appropriate, not less than one special education provider of the student;
4. A representative of Nebo School District who:
    a. Is qualified to provide, or supervise the provision of, specially designed instruction to meet the unique needs of students with disabilities;
    b. Is knowledgeable about the general education curriculum; and
    c. Is knowledgeable about the availability of resources of Nebo School District.
    d. Nebo School District may designate a Nebo School District member of the IEP Team to also serve as Nebo School District representative, if the above criteria are satisfied.
5. A representative of USDB and the LEA of residence when the student's placement is at USDB, when the IEP Team is considering placement at USDB, or when the student receives 180 minutes or more of special education and/or related services from USDB.
6. An individual who can interpret the instructional implications of evaluation results, who may be a member of the team described in this section;
7. At the discretion of the parent(s) or adult student or Nebo School District, other individuals who have knowledge or special expertise regarding the student, including related services personnel as appropriate; and
8. Whenever appropriate, the student with a disability.
9. The determination of knowledge or special expertise of any individual described in Rule III.E.6. above must be made by the party (parent(s) or adult student or Nebo School District) who invited the individual to be a member of the IEP Team.
10. If a purpose of the IEP Team meeting is consideration of the postsecondary goals for the student and the transition services needed to assist the student in reaching those goals, Nebo School District must invite the student with a disability to attend the student's IEP meeting. If the student does not attend the IEP meeting, Nebo School District must take other steps to ensure the student's preferences and interests are considered.
11. To the extent appropriate, with the written consent of the parent(s) or adult student, Nebo School District must invite a representative of any participating agency that is likely to be responsible for providing or paying for transition services.
12. Signatures on an IEP denote participation of IEP Team members in the development of the IEP.

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III.F. IEP TEAM ATTENDANCE (34 CFR § 300.321; RULES III.F.)

1. A required member of the IEP Team is not required to attend a particular IEP Team meeting, in whole or in part, if the parent(s) of a student with a disability or adult student and Nebo School District agree, in writing, that the attendance of the member is not necessary because the member's area of the curriculum or related services is not being modified or discussed in the meeting.
2. A required member of the IEP Team may be excused from attending an IEP meeting, in whole or in part, when the meeting involves a modification to or discussion of the member's area of the curriculum or related services, if:
    a. The parent(s) or adult student, in writing, and Nebo School District consent to the excusal; and
    b. The member submits, in writing, to the parent(s) or adult student and the IEP Team, input into the development of the IEP prior to the meeting.
3. The LEA representative and Special Education Teacher may not be excused from an IEP meeting.

III.G. PARENT PARTICIPATION (34 CFR § 300.322; RULES III.G.)

1. Nebo School District must take steps to ensure that one or both of the parents of a student with a disability or the adult student are present at each IEP meeting or are afforded the opportunity to participate, including:
    a. Notifying parent(s) or adult student of the meeting early enough to ensure they will have an opportunity to attend; and
    b. Scheduling the meeting at a mutually agreed-on time and place, primarily during the educational work day .
2. If the parent(s) or adult student cannot attend, Nebo School District must use other methods to ensure participation of the parent(s) or the adult student, including individual or conference telephone calls. The parent(s) of a student with a disability or the adult student and Nebo School District may agree to use alternative means of meeting participation, such as video conferences and conference calls (34 CFR § 300.328).
3. A meeting may be conducted without a parent or the adult student in attendance if Nebo School District is unable to convince the parent(s) or the adult student they should attend. In this case, Nebo School District must keep a record of its attempts to arrange a mutually agreed-on time and place, such as:
    a. Detailed records of telephone calls made or attempted and the results of those calls;
    b. Copies of correspondence sent to the parent(s) or adult student and any responses received; and

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c. Detailed records of visits made to the parent's(s') or adult student's home or place of employment and the results of those visits.

4. Nebo School District must take whatever action is necessary to ensure the parent(s) or adult student understands the proceedings of the IEP Team meeting, including arranging for an interpreter for parent(s) or adult student with deafness or whose native language is other than English.

   a. Under UCA 35A-13-604, an individual is required to be certified as an interpreter if that individual provides interpreter services for deaf and hard of hearing individuals.

   b. An individual providing interpreting services other than those for deaf and hard of hearing individuals shall be trained.

5. The parent(s) of a student with a disability or adult student are participants along with school personnel in developing, reviewing, and revising the IEP for their student. This is an active role in which the parent(s) or adult student:

   a. Provide critical information regarding the strengths of the student and express their concerns for enhancing the education of the student;

   b. Participate in the discussion of the student's need for special education and related services, and supplementary aids and services; and

   c. Join with other participants in deciding how the student will be involved and progress in the general curriculum, how the student will participate in State- and LEA-wide assessments, and what services Nebo School District will provide to the student and in what setting.

6. Nebo School District must give the parent(s) or adult student a copy of the student's IEP at no cost to the parent(s) or adult student.

III.H. NOTICE OF MEETING (34 CFR § 300.322; RULES III.H.)

1. The notice of meeting required to be provided to the parent(s) or adult student must:

   a. Indicate the purpose, time, and location of the meeting and who will be in attendance; and

   b. Inform the parent(s) or adult student of the provision for participation of other individuals who have knowledge or special expertise about the student on the IEP Team.

   c. Inform the parent(s) that, at their request, the Part C service coordinator, or other representatives of the Part C system, may be invited to participate at the initial IEP team meeting for a student previously served under Part C of the IDEA.

2. For a student with a disability, ages 14 and older, or younger if determined appropriate by the IEP Team, the IEP notice of meeting also must:

   a. Indicate that a purpose of the meeting will be the consideration of the postsecondary goals and transition services for the student; and

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b. Indicate that Nebo School District will invite the student; and

c. Identify any other agency that will be invited, with parental or adult student consent, to send a representative.

3. When conducting IEP Team meetings and placement meetings and carrying out administrative matters, the parent(s) of a student with a disability or adult student and Nebo School District may agree to use alternative means of meeting participation such as video conferences and conference calls (34 CFR § 300.328).

III.I. DEVELOPMENT, REVIEW, AND REVISION OF THE IEP (34 CFR § 300.324; RULES III.I.)

1. Development, review, and revision of the IEP.

   a. In developing each student's IEP, the IEP Team must consider:

      (1) The strengths of the student;

      (2) The concerns of the parent(s) or adult student for enhancing the education of the student;

      (3) The results of the initial or most recent evaluation of the student, and

      (4) The academic, developmental, and functional needs of the student.

   b. The IEP Team, in conducting a meeting to develop, review and, if appropriate, revise a student's IEP, must consider the following special factors:

      (1) In the case of a student with limited English proficiency (LEP), consider the language needs of the student as those needs relate to the student's IEP;

      (2) In the case of a student who is blind or visually impaired, provide for instruction in braille and the use of braille unless the IEP Team determines, after an evaluation of the student's reading and writing skills, needs, and appropriate reading and writing media (including an evaluation of the student's future needs for instruction in braille or the use of braille), that instruction in braille or the use of braille is not appropriate for the student;

         (a) Prior to determining whether a blind student should use braille as the primary reading mode, the student's IEP Team must be provided (through pertinent literature or discussions with competent braille users and educators, or both) with detailed information about the use and efficiency of braille as a reading medium, in order to make an informed choice as to the student's primary reading.

      (3) Consider the communication needs of the student and, in the case of a student who is deaf or hard of hearing, consider the student's language and communication needs, opportunities for direct communication with peers and professional personnel in the student's language and communication mode,

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academic level, and full range of needs, including opportunities for direct instruction in the student's language and communication mode;

(4) Consider whether the student needs assistive technology devices and services in school and on a case-by-case basis, in a student's home or other setting; and

(5) In the case of a student whose behavior impedes the student's learning or that of others, consider the use of positive behavior interventions and supports, and other strategies, to address that behavior.

(a) When making decisions on behavior interventions, the IEP Team must refer to the USBE Least Restrictive Behavior Interventions (LRBI) Technical Assistance (TA) Manual for information on research-based intervention procedures.

(i) Emergency safety interventions may only be included in an IEP as a planned intervention when the IEP Team agrees that less restrictive means which meet circumstances in R277-608 have been attempted, a functional behavior assessment (FBA) has been conducted, and a positive behavior intervention plan based on data analysis has been developed and implemented (R277-609).

(b) The purpose of the LRBI TA Manual related to the use of positive behavior supports and behavior interventions in schools is to:

(i) Protect the safety and well-being of all students;

(ii) Provide protection for students, teachers, other school personnel, and LEAs; and

(iii) Ensure parent(s) or adult students are involved in the consideration and selection of behavior interventions to be used.

(c) When an emergency situation occurs that requires the immediate use of an emergency safety intervention to protect the student or others from harm, the staff shall comply with requirements in R277-609 with regards to time limitations and parental or adult student notification.

(d) As appropriate, the student should receive a FBA and behavior intervention services and modifications that are designed to address the behavior (34 CFR § 300.530(d)(1)(ii)).

c. If, in considering the special factors described above, the IEP Team determines a student needs a particular device or services for educational purposes (including an intervention, accommodation, or other program modification) in order for the student to receive a FAPE, the IEP Team must include a statement to that effect in the student's IEP.

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d. A regular education teacher of a student with a disability, as a member of the IEP Team, must, to the extent appropriate, participate in the development of the IEP of the student, including the determination of:

(1) Appropriate positive behavior interventions and supports and other strategies for the student; and

(2) Supplementary aids and services, program modifications, and support for school personnel consistent with the IEP.

2. Changes to the IEP.

a. In making changes to a student's IEP after the annual IEP Team meeting for a school year, the parent(s) of a student with a disability or adult student and Nebo School District may agree not to convene an IEP meeting for the purposes of making those changes, and instead may develop a written document to amend or modify the student's current IEP.

b. Upon request, the parent(s) or adult student must be provided with a revised copy of the IEP with the amendments incorporated.

c. If changes are made to the student's IEP through the amendment process, Nebo School District must ensure the student's IEP Team is informed of those changes.

d. Amendments may not be used to change special education placement.

3. To the extent possible, Nebo School District must encourage the consolidation of reevaluation meetings and other IEP Team meetings for the student (34 CFR § 300.324(a)(5)).

4. Review and revision of the IEP.

Nebo School District must ensure the IEP Team:

a. Reviews the student's IEP periodically, but not less than annually, to determine whether the annual goals for the student are being achieved; and

b. Revises the IEP, as appropriate, to address:

(1) Any lack of expected progress toward the annual goals in the IEP and in the general education curriculum, if appropriate;

(2) The results of any reevaluation;

(3) Information about the student provided to, or by, the parent(s) or adult student;

(4) The student's anticipated needs; or

(5) Other matters.

c. In conducting a review of the student's IEP, the IEP Team must consider the special factors in Rules III.I.1.b.

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d. A regular education teacher of the student, as a member of the IEP Team, must participate in the review and revision of the IEP of the student, if the student is or may be participating in the general education classroom.

e. If a participating agency, other than Nebo School District, fails to provide the transition services described in the IEP, Nebo School District must reconvene the IEP Team to identify alternative strategies to meet the transition objectives for the student set out in the IEP.

f. Nothing in this part relieves any participating agency, including a State vocational rehabilitation agency, of the responsibility to provide or pay for any transition service that the agency would otherwise provide to students with disabilities who meet the eligibility criteria of that agency.

III.J. DEFINITION OF THE INDIVIDUALIZED EDUCATION PROGRAM (34 CFR § 300.320; RULES III.J.)

1. The term individualized education program (IEP) means a written statement for each student with a disability that is developed, reviewed, and revised in a meeting.
2. The IEP must include:
   a. A statement of the student's present levels of academic achievement and functional performance (PLAAFP), including:
      (1) How the student's disability affects the student's involvement and progress in the general education curriculum (i.e., the same grade-level curriculum as for non-disabled students); or
      (2) For preschool students, as appropriate, how the disability affects the student's participation in appropriate activities; and
      (3) For students who are blind, the results obtained from a braille-related or braille skills assessment;
   b. A statement of measurable annual goals, including academic and functional goals designed to:
      (1) Meet the student's needs that result from the student's disability to enable the student to be involved in and make progress in the grade-level general education curriculum; and
      (2) Meet each of the student's other educational needs that result from the student's disability;
   c. For eligible students with significant cognitive disabilities who will participate in grade-level alternate achievement standards (i.e., Essential Elements):
      (1) Notification to the parent(s) or adult student that the student's academic achievement will be measured through an assessment of the grade-level Utah alternate achievement standards and how participation in such alternate

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achievement assessments may delay or otherwise affect the student from completing the requirements for a regular high school diploma; and

(2) A description of benchmarks or short-term objectives for each annual goal;

d. A description of:

(1) How the student's progress toward meeting the annual IEP goals will be measured; and

(2) When periodic reports to the parent(s) or adult student on the progress the student is making toward meeting the annual IEP goals (such as through the use of quarterly or other periodic reports, concurrent with the issuance of report cards) will be provided;

e. A statement of the special education and related services and supplementary aids and services (including assistive technology), based on peer-reviewed research to the extent practicable, to be provided to the student, or on behalf of the student, and a statement of the program modifications or supports for school personnel that will be provided to enable the student:

(1) To advance appropriately toward attaining the annual goals;

(2) To be involved in and make progress in the grade-level general education curriculum, and to participate in extracurricular and other nonacademic activities; and

(3) To be educated and participate with other similar-aged students with disabilities and non-disabled students in the activities described in this section;

f. An explanation of the extent, if any, to which the student will not participate with similar-aged non-disabled students in the regular education environment and in the activities described in this section;

g. A statement of:

(1) Any individual appropriate accommodations that are necessary to measure the academic achievement and functional performance of the student on all grade-level State- and LEA-wide assessments; and

(2) If the IEP Team determines the student must take an alternate assessment instead of a particular regular State- or LEA-wide assessment of student achievement, a statement of why:

(a) The student cannot participate in the regular assessment; and

(b) The particular alternate assessment selected is appropriate for the student; and

h. All students, including students with disabilities, participate in statewide assessments. Nebo School District reports the results of statewide assessments on the website. If more than one percent of students with significant cognitive

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disabilities participate in an alternate assessment, Nebo School District will submit justification to the USBE on the need to exceed the cap.

i. The projected date for the beginning of the services and modifications, and the anticipated frequency, location, and duration of those services and modifications.

j. A statement of school to post-school transition services.

For a student with a disability, ages 14 and older, or younger if determined appropriate by the IEP Team, and updated annually thereafter, the IEP must include:

(1) Appropriate measurable postsecondary goals based upon age-appropriate transition assessments related to training or education, employment, and, where appropriate, independent living skills; and

(2) The transition services (including courses of study) needed to assist the student in reaching those goals.

k. Transfer of rights at age of majority.

Beginning not later than one year before the student reaches the age of majority (age 18 in Utah), the IEP must include a statement that the student has been informed of the student's rights under Part B of the IDEA that will transfer to the student on reaching the age of majority. The transfer of rights also occurs upon notification to Nebo School District that a student has married or become emancipated before age 18.

l. Nothing in this section shall be construed to require that additional information be included in a student's IEP beyond what is explicitly required in Section 614 of Part B of the IDEA, or require the IEP Team to include information under one component of a student's IEP that is already contained under another component of the student's IEP.

m. IEP Teams should discuss and address, if appropriate, student participation in not only the grade-level Utah Core Standards, but other general education activities and courses (e.g., health and maturation, suicide prevention), as well as the Statewide Online Education Program (SOEP) or other online, distance, blended, or competency-based courses, as well as courses taken through Career and Technical Education (CTE) programs and concurrent enrollment. Students with disabilities may require special education and related services and accommodations for equitable participation, in conjunction with Part B of the IDEA, the Rules, R277-418, R277-713, and R277-726.

III.K. IEP AND SERVICES FOR PRESCHOOL STUDENTS AGES THREE THROUGH FIVE (RULES III.K.)

See Section VII. Transitions below.

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III.L. PHYSICAL EDUCATION (34 CFR § 300.108; RULES III.L.)

1. Physical education services, specially designed if necessary, are made available to every student with a disability receiving a FAPE,
2. Each student with a disability must be afforded the opportunity to participate in the regular physical education program available to nondisabled students unless:
    a. The student is enrolled full time in a separate facility; or
    b. The student needs specially designed physical education, as prescribed in the student's IEP.
3. Nebo School District is responsible for specially designed physical education (e.g., adapted PE) if it is prescribed in a student's IEP, by providing the services directly or by making arrangements for those services to be provided through other public or private programs.
4. Nebo School District is responsible for the education of a student with a disability who is enrolled in a separate facility and must ensure the student receives appropriate physical education services.

III.M. ASSISTIVE TECHNOLOGY (34 CFR § 300.105; R277-495; RULES III.M.)

1. Nebo School District must ensure assistive technology devices or assistive technology services, or both, are made available to a student with a disability if required as a part of the student's:
    a. Special education,
    b. Related services, or
    c. Supplementary aids and services.
2. On a case-by-case basis, the use of school-purchased assistive technology devices in a student's home or in other settings is required if the student's IEP Team determines the student needs access to those devices in order to receive a FAPE.

III.N. EXTENDED SCHOOL YEAR (ESY) SERVICES (34 CFR § 300.106; R277-751; RULES III.N.)

1. Extended school year services mean special education and related services that:
    a. Are provided to an eligible student with a disability:
        (1) Beyond the normal school year of Nebo School District;
        (2) In accordance with the student's IEP; and
        (3) At no cost to the parent(s) of the student or adult student; and
    b. Meet the standards of the USBE in R277-751.
2. Nebo School District shall ensure:

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a. ESY services are available as necessary to provide a FAPE, consistent with the Rules and considered for each individual student with a disability during an IEP, based upon a review of multiple data sources and factors.

b. ESY student programs are provided in the least restrictive environment.

c. ESY teachers and paraeducators meet USBE and IDEA requirements.

3. ESY services must be provided only if a student's IEP Team determines, on an individual basis, the services are necessary for the provision of a FAPE to the student. The annual IEP shall reflect the IEP Team's decision regarding the need for ESY services.

   a. Parent(s) or the adult student shall be provided with prior written notice of proposal or refusal to provide ESY services.

   b. If the student is determined eligible for ESY services, the IEP Team shall determine the appropriate ESY program, based on the student's individual needs.

   c. ESY eligibility decisions and prior written notice of ESY programs shall be provided to parent(s) or adult student in sufficient time to permit accessing dispute resolution options of the procedural safeguards, in the event of a dispute.

4. In implementing the requirements of this section, Nebo School District may not:

   a. Limit ESY services to particular categories of disability, age, or grade level;

   b. Unilaterally limit the type, amount, or duration of those services; or

   c. Limit data consideration by IEP Teams to only an analysis of regression and recoupment.

III.O. LEAST RESTRICTIVE ENVIRONMENT (LRE) (34 CFR § 300.114; RULES III.O.)

1. Nebo School District must ensure:

   a. To the maximum extent appropriate, students with disabilities, including students in public or private institutions or other care facilities (e.g., nursing homes), are educated with similar-aged students who are nondisabled; and

   b. Special classes, separate schooling, or other removal of students with disabilities from the regular educational environment occurs only if the nature or severity of the disability is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. In the case of a student who is deaf or hard of hearing, consideration of a special class or school may be the least restrictive environment in that it provides opportunities for direct communication and instruction in the student's language and communication mode with professional personnel and peers.

   c. LRE provisions apply to transition programs and placement.

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III.P. CONTINUUM OF ALTERNATIVE PLACEMENTS (34 CFR § 300.115; RULES III.P.)

1. Nebo School District must ensure a continuum of alternative placements is available to meet the needs of students with disabilities for special education and related services.
2. The continuum required:
   a. Includes the following alternative placements for instruction:
      (1) Regular classes,
      (2) Special classes,
      (3) Special schools,
      (4) Home instruction, and
      (5) Instruction in hospitals and institutions; and
   b. Makes provision for supplementary services (such as resource room or itinerant instruction) to be provided in conjunction with regular class placement.

III.Q. PLACEMENTS (34 CFR § 300.116; RULES III.Q.)

1. In determining the educational placement of a student with a disability, including a transition-aged student with a disability, Nebo School District must ensure:
   a. The placement decision:
      (1) Is made by a group of persons, including the parent(s) or adult student and other persons knowledgeable about the student, the meaning of the evaluation data, and the placement options; and
      (2) Is made in conformity with the LRE provisions above.
   b. The student's placement:
      (1) Is determined at least annually;
      (2) Is based on the student's IEP; and
      (3) Is as close as possible to the student's home;
   c. Unless the IEP of a student with a disability requires some other arrangement, the student is educated in the school that the student would attend if non-disabled;
   d. In selecting the LRE, consideration is given to any potential harmful effect on the student or on the quality of services the student needs; and
   e. A student with a disability is not removed from education in age-appropriate regular classrooms solely because of needed modifications in the general education curriculum.

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III.R. PARENTAL INVOLVEMENT IN PLACEMENT DECISIONS (34 CFR §§ 300.327, 300.50; RULES III.R.)

1. Nebo School District must ensure the parent(s) of each student with a disability or adult student are members of any group that makes decisions on the educational placement of the parent's student or the adult student (Rules IV.B).
2. In implementing this requirement, Nebo School District shall use procedures for parent or adult student involvement in placement decisions consistent with those used for parent participation in IEP meetings.
3. If neither parent or the adult student can participate in a meeting in which a decision is to be made relating to the educational placement of the student, Nebo School District shall use other methods to ensure their participation, including individual or conference telephone calls or video conferencing.
4. A group may make a placement decision without the involvement of the parent(s) or adult student if Nebo School District is unable to obtain either parent's or adult student's participation in the decision. In this case, Nebo School District must have a record of its attempts to ensure their involvement.

III.S. NONACADEMIC SETTINGS AND EXTRACURRICULAR ACTIVITIES (34 CFR § 300.117; UCA 53G-6-709; RULES III.S.)

1. In providing or arranging for the provision of nonacademic and extracurricular services and activities, including meals, recess periods, and the services and activities in Rules III.V, Nebo School District must ensure each student with a disability participates with non-disabled students in the extracurricular services and activities to the maximum extent appropriate to the needs of that student.
2. Nebo School District must ensure each student with a disability has the supplementary aids and services determined by the student's IEP Team to be appropriate and necessary for the student to participate in nonacademic settings.
3. A student with a disability (under the age of 22 who has not graduated from high school with a regular high school diploma, whose IEP Team recommends participation) may not be denied the opportunity of participating in public school programs or extracurricular activities solely because of the student's age, unless the participation threatens the health or safety of the student. Nebo School District, in cooperation with the Utah Department of Health, shall establish criteria used to determine the health and safety factor (UCA 53G-6-709).

III.T. NONACADEMIC SERVICES (34 CFR § 300.107; RULES III.T.)

1. Nebo School District must take steps, including the provision of supplementary aids and services determined appropriate and necessary by the student's IEP Team, to provide nonacademic and extracurricular services and activities in the manner necessary to

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afford students with disabilities an equal opportunity for participation in those services and activities.

2. Nonacademic and extracurricular services and activities may include counseling services, athletics, transportation, health services, recreational activities, special interest groups or clubs sponsored by Nebo School District, referrals to agencies that provide assistance to individuals with disabilities, and employment of students, including both employment by Nebo School District and assistance in making outside employment available.

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IV. PROCEDURAL SAFEGUARDS: DUE PROCESS PROCEDURES FOR PARENT(S) AND STUDENTS (IDEA SUBPART E)

IV.A. PARENTAL OPPORTUNITY TO EXAMINE RECORDS AND PARTICIPATE IN MEETINGS (34 CFR § 300.501; RULES IV.A.)

1. Opportunity to examine records.
    a. The parent(s) of a student with a disability or adult student must be afforded, in accordance with the Rules, an opportunity to inspect and review all education records with respect to the identification, evaluation, and educational placement of the student and the provision of a FAPE to the student.
2. Parent participation in meetings.
    a. The parent(s) of a student with a disability or adult student must be afforded an opportunity to participate in meetings with respect to the identification, evaluation, and educational placement of the student and the provision of a FAPE to the student.
    b. Nebo School District must provide notice, consistent with the Rules, to ensure parents of students with disabilities or adult students have the opportunity to participate in meetings.
    c. A meeting does not include informal or unscheduled conversations involving Nebo School District personnel and conversations on issues such as teaching methodology, lesson plans, or coordination of service provision. A meeting also does not include preparatory activities that Nebo School District personnel engage in to develop a proposal or a response to a parent or adult student proposal that will be discussed at a later meeting.
3. Parent involvement in placement decisions.
    a. Nebo School District must ensure that a parent of each student with a disability or adult student is a member of any group that makes decisions on the educational placement of the parent's student (34 CFR § 300.327), including notifying the parent(s) or adult student of the meeting early enough to ensure that they will have an opportunity to attend and scheduling the meeting at a mutually agreed-on time and place (34 CFR § 300.322(a)).
    b. The notice of meeting must indicate the purpose(s), time, and location of the meeting, who will be in attendance, and inform the parents or adult student of their right to bring other individuals who have knowledge or special expertise about the student (34 CFR § 300.322(b)).
    c. If neither parent or the adult student can participate in a meeting in which a decision is to be made relating to the educational placement of the student, Nebo School District must use other methods to ensure their participation, including individual or conference telephone calls or video conferencing.

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d. A placement decision may be made by a group without the involvement of a parent or adult student if Nebo School District is unable to obtain the parent's(s') or adult student's participation in the decision. In this case, the LEA must have a record of its attempt to ensure their involvement.

IV.B. INDEPENDENT EDUCATIONAL EVALUATION (34 CFR § 300.502; RULES IV.B.)

1. Definitions.
   a. *Independent educational evaluation* (IEE) means an evaluation conducted by a qualified examiner who is not employed by the LEA responsible for the education of the student in question.
   b. *Public expense* means that the LEA either pays for the full cost of the evaluation or ensures that the evaluation is otherwise provided at no cost to the parent or adult student.
2. Nebo School District has established and implemented the following policies and procedures related to independent educational evaluation that meet the requirements of Part B of the IDEA and the Rules.
3. The following requirements must be addressed:
   a. The parent(s) of a student with a disability or adult student have the right to obtain an IEE of the student at public expense if they disagree with an evaluation obtained by Nebo School District.
   b. Nebo School District must provide to the parent(s) or adult student, upon request for an IEE, information about where an IEE may be obtained and Nebo School District criteria applicable for IEEs.
   c. If the parent(s) or adult student requests an IEE at public expense, Nebo School District must, without unnecessary delay, either file a due process complaint to request a hearing to show that its evaluation is appropriate, or ensure an IEE is provided at public expense, unless Nebo School District demonstrates in a hearing that the evaluation obtained by the parent(s) or adult student did not meet Nebo School District criteria. If Nebo School District files a due process complaint notice to request a hearing and the final decision is that Nebo School District's evaluation is appropriate, the parent(s) or adult student still has the right to an IEE, but not at public expense. If the parent(s) or adult student requests an IEE, Nebo School District may ask for the parent's(s') or adult student's reason why they object to the public evaluation. However, the explanation by the parent(s) or adult student may not be required and Nebo School District may not unreasonably delay either providing the IEE at public expense or requesting a due process hearing to defend the public evaluation.
   d. The parent(s) or adult student is entitled to only one IEE at public expense each time Nebo School District conducts an evaluation with which the parent(s) or adult student disagrees.

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e. If the parent(s) or adult student obtains an IEE at public expense or shares with Nebo School District an evaluation obtained at private expense, the results of the evaluation must be considered by Nebo School District, if it meets Nebo School District criteria, in any decision made with respect to the provision of a FAPE to the student, and may be presented by any party as evidence at a hearing on a due process complaint regarding that student.

f. If a hearing officer requests an IEE as part of a hearing on a due process complaint, the cost of the evaluation must be at public expense.

g. If an IEE is at public expense, the criteria under which the evaluation is obtained, including the location of the evaluation and the qualifications of the examiner, must be the same as the criteria that Nebo School District uses when it initiates an evaluation, to the extent those criteria are consistent with the parent's(s') or adult student's right to an IEE.

h. Nebo places a cap of 160% of the Medicaid rate on reimbursement of IEEs up to $1500.00. However, a parent may request a waiver in the student's circumstance.

i. The provider must assess the student within 100 miles of the Nebo School District office located in Spanish Fork.

j. Except for the criteria described above, Nebo School District may not impose additional conditions or timelines related to obtaining an IEE at public expense.

4. An IEE conducted at Nebo School District's expense becomes the property of Nebo School District, in its entirety.

IV.C. PRIOR WRITTEN NOTICE (34 CFR § 300.503; RULES IV.C.)

1. Prior written notice must be given to the parents of a student with a disability or adult student a reasonable time before Nebo School District:

   a. Proposes to initiate or change the identification, evaluation, or educational placement of the student or the provision of a FAPE to the student; or

   b. Refuses to initiate or change the identification, evaluation, or educational placement of the student or the provision of a FAPE to the student.

2. The notice required must include:

   a. A description of the action proposed or refused by Nebo School District;

   b. An explanation of why Nebo School District proposes or refuses to take the action;

   c. A description of each evaluation procedure, assessment, record, or report Nebo School District used as a basis for the proposed or refused action;

   d. A statement that the parent(s) of a student with a disability or adult student have protection under the procedural safeguards of Part B of the IDEA and, if this notice is not an initial referral for evaluation, the means by which a copy of a description of the procedural safeguards can be obtained;

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e. Sources for the parent(s) or adult student to contact to obtain assistance in understanding the provisions of Part B of the IDEA;

f. A description of other options the IEP Team considered and the reasons why those options were rejected; and

g. A description of other factors relevant to Nebo School District's proposal or refusal.

3. The notice must be:

a. Written in language understandable to the general public; and

b. Provided in the native language of the parent(s) or adult student or other mode of communication used by the parent(s) or adult student, unless it is clearly not feasible to do so.

(1) If the native language or other mode of communication of the parent(s) or adult student is not a written language, Nebo School District must take steps to ensure:

(a) The notice is translated orally or by other means to the parent(s) or adult student in his/her native language or other mode of communication;

(b) The parent(s) or adult student understands the content of the notice; and

(c) There is written evidence that the requirements have been met.

IV.D. PROCEDURAL SAFEGUARDS NOTICE (34 CFR § 300.504; RULES IV.D.)

1. A copy of the procedural safeguards available to the parent(s) of a student with a disability or adult student must be given to the parent(s) or adult student only one time a year, except that a copy also must be given to the parent(s) or adult student:

a. Upon initial referral or parental or adult student request for evaluation;

b. Upon receipt of the first State complaint or a due process complaint in that school year; and

c. Upon request by the parent(s) or adult student.

2. An LEA may place a current copy of the procedural safeguards notice on its website if a website exists.

3. The procedural safeguards notice must include a full explanation of all the procedural safeguards relating to:

a. Independent educational evaluations;

b. Prior written notice;

c. Parental or adult student consent;

d. Access to educational records;

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e. The opportunity to present and resolve complaints through the State IEP facilitation, mediation, due process complaint or State complaint procedures, including the time period in which to file a complaint;

f. The opportunity for Nebo School District to resolve the complaint, and the difference between the due process complaint and the State complaint procedures, including the jurisdiction of each procedure, what issues may be raised, filing and decisional timelines, and relevant procedures;

g. The availability of IEP facilitation and mediation;

h. The student's placement during pendency of hearings on due process complaints;

i. Procedures for students who are subject to placement in an interim alternative educational setting (IAES);

j. Requirements for unilateral placement by parent(s) of students or by adult students in private schools at public expense;

k. Hearings on due process complaints, including requirements for disclosure of evaluation results and recommendations;

l. State-level appeals;

m. Civil actions, including the time period in which to file those actions; and

n. Attorneys' fees.

4. The notice required must be in language understandable to the parent(s) or adult student.

5. A parent of a student with a disability or adult student may elect to receive notices by an electronic mail communication, if Nebo School District makes that option available (34 CFR § 300.505).

   a. Dispute resolution options remain available.

IV.E. STATE COMPLAINT PROCEDURES (34 CFR § 300.151–153; UCA 53E-7-208; RULES IV.E.)

Nebo School District follows all requirements found in Rules IV.E. regarding State Complaint Procedures.

IV.F. MEDIATION (34 CFR § 300.506; RULES IV.F.)

Nebo School District follows all requirements found in Rules IV.F. regarding Mediation.

IV.G. FILING A DUE PROCESS COMPLAINT (34 CFR § 300.507; UCA 53E-7-208; RULES IV.G)

Nebo School District follows all requirements found in Rules IV.G. regarding filing a due process complaint.

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IV.H. DUE PROCESS COMPLAINT (34 CFR § 300.508; RULES IV.H.)

Nebo School District follows all requirements found in Rules IV.H. regarding due process complaints.

IV.I. MODEL FORMS (34 CFR § 300.509; RULES IV.I.)

The USBE staff have developed model forms to assist parent(s) or adult students in filing a State complaint, a due process hearing complaint, and requesting mediation. These forms are available on the USBE Special Education Services webpage. Parties are not required to use the State's model forms. Parents or adult students, public agencies, and other parties may use the appropriate State model form or another form or other document, so long as the form or document that is used meets, as appropriate, the content requirements for filing a due process complaint or the requirements for filing a State complaint.

IV.J. RESOLUTION PROCESS (34 CFR § 300.510; RULES IV.J.)

Nebo School District follows all requirements found in Rules IV.J. regarding the resolution process.

IV.K. IMPARTIAL DUE PROCESS HEARING (34 CFR § 300.511; RULES IV.K.)

Nebo School District follows all requirements found in Rules IV.K. regarding impartial due process hearings.

IV.L. HEARING RIGHTS (34 CFR § 300.512; RULES IV.L.)

Nebo School District follows all requirements found in Rules IV.L. regarding hearing rights.

IV.M. HEARING DECISIONS (34 CFR § 300.513; RULES IV.M.)

Nebo School District follows all requirements found in Rules IV.M. regarding hearing decisions.

IV.N. FINALITY OF DECISION (34 CFR § 300.514; RULES IV.N.)

Nebo School District acknowledges that a decision made in a hearing conducted is final, unless a party to the hearing appeals the decision to a civil action.

IV.O. STATE ENFORCEMENT MECHANISMS (34 CFR § 300.537; RULES IV.O.)

Nebo School District acknowledges the state enforcement mechanisms found in Rules IV.O.

IV.P. TIMELINES AND CONVENIENCE OF HEARINGS (34 CFR § 300.515; UBSE-SER IV.P.)

Nebo School District follows all requirements found in Rules IV.P. regarding timelines and convenience of hearings.

IV.Q. CIVIL ACTION (34 CFR § 300.516; RULES IV.Q.)

Nebo School District follows all requirements found in Rules IV.Q. regarding civil action.

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IV.R. ATTORNEYS' FEES (34 CFR § 300.517; UCA 53E-7-208(4)(B); RULES IV.R.)

Nebo School District follows all requirements found in Rules IV.R. regarding attorneys' fees.

IV.S. STUDENT'S STATUS DURING PROCEEDINGS (34 CFR § 300.518; RULES IV.S.)

Nebo School District follows all requirements found in Rules IV.S. regarding student's status during proceedings.

IV.T. SURROGATE PARENTS (34 CFR § 300.519; RULES IV.T.)

1. Nebo School District ensures the rights of a student are protected when:
    a. No parent can be identified for a student under the age of majority;
    b. Nebo School District, after reasonable efforts, cannot locate a parent for a student under the age of majority;
    c. The student is a ward of the state under the laws of that state; or
    d. The student is an unaccompanied homeless youth under the age of majority.
2. The duties of Nebo School District include the assignment of an individual to act as a surrogate for the parent(s) for a student under the age of majority. This must include a method for determining whether a student under the age of majority needs a surrogate parent and for assigning a surrogate parent to the student.
3. In the case of a student who is a ward of the State, the surrogate parent alternatively may be appointed by the judge overseeing the student's case, provided that the surrogate meets the requirements.
4. Nebo School District may select a surrogate parent in any way permitted under State law.
5. Nebo School District must ensure that a person selected as a surrogate parent:
    a. Is not an employee of the USBE, Nebo School District, or any other agency that is involved in the education or care of the student;
    b. Has no personal or professional interest that conflicts with the interest of the student he/she represents; and
    c. Has knowledge and skills that ensure adequate representation of the student.
6. A person otherwise qualified to be a surrogate parent is not an employee of Nebo School District solely because the person is paid by Nebo School District to serve as a surrogate parent.
7. In the case of a student who is an unaccompanied homeless youth, appropriate staff of emergency shelters, transitional shelters, independent living programs, and street outreach programs may be appointed as temporary surrogates until a surrogate can be appointed who meets all of the requirements.

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8. The surrogate parent may represent the student in all matters relating to the identification, evaluation, and educational placement of the student, and the provision of a FAPE to the student.
9. The USBE and Nebo School District staff must make reasonable efforts to ensure the assignment of a surrogate parent not more than 30 calendar days after Nebo School District determines the student needs a surrogate.

IV.U. TRANSFER OF PARENTAL RIGHTS AT AGE OF MAJORITY (34 CFR § 300.520; RULES IV.U.)

1. When a student with a disability reaches the age of majority under State law (i.e., age 18) that applies to all students, except for a student with a disability who has been determined to be incompetent under State law, or the student with a disability marries or becomes emancipated:
    a. Nebo School District must provide any notice required by Part B of the IDEA to both the individual and the parent(s); and
    b. All other rights accorded to parents under Part B of the IDEA transfer to the student;
    c. All rights accorded to parents under Part B of the IDEA transfer to students who are incarcerated in an adult or juvenile State or local correctional institution; and
    d. Whenever a state transfers rights, Nebo School District must notify the individual and the parent(s) of the transfer of rights within a reasonable time frame.

IV.V. CONFIDENTIALITY (34 CFR § 300.610; R277-487; RULES IV.V.)

Nebo School District takes appropriate steps to ensure the protection of the confidentiality of any personally identifiable data, information, and records collected or maintained by the LEAs pursuant to Part B of the IDEA and R277-487.

1. Definitions (34 CFR § 300.611).

    As used in these procedural safeguards:

    a. *Destruction* means physical destruction or removal of personal identifiers from information so that the information is no longer personally identifiable.
    b. *Education records* means the type of records covered under the definition of "education records" in 34 CFR § 99, implementing regulations for the Family Educational Rights and Privacy Act of 1974, 20 USC § 1232g (FERPA).
    c. *Participating agency* means any agency or institution that collects, maintains, or uses personally identifiable information (PII), or from which information is obtained, under Part B of the IDEA.
2. Notice to parent(s) or adult student (34 CFR § 300.612).
    a. Nebo School District must give notice that is adequate to fully inform parent(s) or adult students, including:

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(1) A description of the extent that the notice is given in the native languages of the various population groups in the State;

(2) A description of the students on whom PII is maintained, the types of information sought, the methods Nebo School District intends to use in gathering the information (including the sources from whom information is gathered), and the uses to be made of the information;

(3) A summary of the policies and procedures Nebo School District must follow regarding storage, disclosure to third parties, retention, and destruction of PII; and

(4) A description of all of the rights of parents and students regarding this information, including the rights under FERPA.

3. Before any major identification, location, or evaluation activity, the notice must be published or announced in newspapers or other media, or both, with circulation adequate to notify parents or adult students throughout Nebo School District of the activity.

4. Access rights (34 CFR § 300.613).

   a. Nebo School District must permit parents or adult students to inspect and review any education records relating to their student or themselves that are collected, maintained, or used by the LEA. Nebo School District must comply with a request without unnecessary delay and before any meeting regarding an IEP, or any hearing or resolution session, and in no case more than 45 calendar days after the request has been made.

   b. The right to inspect and review education records under this section includes:

      (1) The right to a response from Nebo School District to reasonable requests for explanations and interpretations of the records;

      (2) The right to request that Nebo School District provide copies of the records containing the information if failure to provide those copies would effectively prevent the parent or adult student from exercising the right to inspect and review the records; and

      (3) The right to have a representative of the parent or adult student inspect and review the records.

   c. Nebo School District may presume that the parent(s) or adult student has authority to inspect and review records relating to his/her student unless Nebo School District has been advised that the parent(s) does not have the authority under applicable State law governing such matters as guardianship, separation, and divorce.

5. Record of access (34 CFR § 300.614).

   Nebo School District must keep a record of parties obtaining access to education records collected, maintained, or used under Part B of the IDEA and the Rules (except access by

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parents or adult students and authorized employees of the LEA), including the name of the party, the date access was given, and the purpose for which the party is authorized to use the records.

6. Records on more than one student (34 CFR § 300.615).

   If any education record includes information on more than one student, the parent(s) of those students or the adult students have the right to inspect and review only the information relating to their student or themselves or to be informed of that specific information.

7. List of types and locations of information (34 CFR § 300.616).

   On request, Nebo School District must provide parents or adult students with a list of the types and locations of education records collected, maintained, or used by the LEA.

8. Fees (34 CFR § 300.617).

   a. Nebo School District may charge a fee for copies of records that are made for parent(s) or adult students under Part B of the IDEA if the fee does not effectively prevent the parent(s) or adult students from exercising their right to inspect and review those records.

   b. The USBE staff and an LEA may not charge a fee to search for or to retrieve information under Part B of the IDEA.

9. Amendment of records at parent's(s') request (34 CFR § 300.618).

   a. A parent or adult student who believes that information in the education records collected, maintained, or used under Part B of the IDEA or Rules is inaccurate or misleading or violates the privacy or other rights of the student may request Nebo School District to amend the information.

   b. Nebo School District must decide whether to amend the information in accordance with the request within a reasonable period of time of receipt of the request.

   c. If Nebo School District decides to refuse to amend the information in accordance with the request, it must inform the parent or adult student of the refusal and advise the parent(s) or adult student of the right to a hearing on the matter.

10. Opportunity for a hearing (34 CFR § 300.619).

    Nebo School District must, on request, provide an opportunity for a hearing to challenge information in education records to ensure that it is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student. This hearing is not an IDEA due process complaint/hearing.

11. Result of hearing (34 CFR § 300.620).

    a. If, as a result of the hearing, Nebo School District decides that the information is inaccurate, misleading or otherwise in violation of the privacy or other rights of the

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student, it must amend the information accordingly and so inform the parent(s) or adult student in writing.

b. If, as a result of the hearing, Nebo School District decides that the information is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it must inform the parent(s) or adult student of the right to place in the records it maintains on the student a statement commenting on the information or setting forth any reasons for disagreeing with the decision of the LEA.

c. Any explanation placed in the records of the student under this section must:

(1) Be maintained by the LEA as part of the records of the student as long as the record or contested portion is maintained by the LEA; and

(2) If the records of the student or the contested portion are disclosed by the LEA to any party, the explanation must also be disclosed to the party.

12. Hearing procedures (34 CFR § 300.621).

A hearing that challenges education records must be conducted according to the procedures under 34 CFR § 99.22 as described below. At a minimum, Nebo School District's hearing procedures must adhere to the following requirements:

a. The hearing shall be held within a reasonable period of time after the LEA receives the request, and the parent(s) of the student or adult student shall be given notice of the date, place, and time reasonably in advance of the hearing.

b. The hearing may be conducted by any party, including an official of the LEA, who does not have a direct interest in the outcome of the hearing.

c. The parent(s) of the student or adult student shall be afforded a full and fair opportunity to present evidence relevant to the issues raised and may be assisted or be represented by individuals of his/her choice at his/her own expense, including an attorney.

d. The LEA shall make its decision in writing within a reasonable period of time after the conclusion of the hearing.

e. The decision of the LEA shall be based solely upon the evidence presented at the hearing and shall include a summary of the evidence and the reasons for the decision.

13. Consent (34 CFR § 300.622).

a. Except as to disclosures addressed in referral to and action by law enforcement and judicial authorities, for which parental consent is not required by 34 CFR § 99, parental or adult student consent must be obtained before PII is:

(1) Disclosed to anyone other than officials of participating agencies collecting or using the information under Part B of the IDEA or the Rules, or

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(2) Used for any purpose other than meeting a requirement of Part B of the IDEA or the Rules.

b. Nebo School District may not release information from education records to participating agencies without parental or adult student consent unless authorized to do so by 34 CFR §§ 99.31 and 99.34 (FERPA):

(1) Regulation 34 CFR § 99.31 allows an LEA to disclose PII from the education records of a student without the written consent of the parent(s) of the student or adult student, if the disclosure is:

(a) To other school officials, including teachers within the LEA who have been determined by the LEA to have legitimate educational interests.

(b) To officials of another school or school site in which the student seeks or intends to enroll, subject to the requirements set forth in 34 CFR § 99.34 below.

(2) Regulation 34 CFR § 99.34 requires that an LEA transferring the education records of a student pursuant to 34 CFR § 99.34 above shall make a reasonable attempt to notify the parent of the student or adult student of the transfer of records at the last known address of the parent or adult student, except that the LEA does not have to provide any further notice of the transfer of records when:

(a) The transfer is initiated by the parent(s) or adult student at the sending LEA.

(b) Nebo School District includes in its annual notice of procedural safeguards, that it is the policy of the LEA to forward education records on request to a school in which a student seeks or intends to enroll.

(c) Nebo School District transferring the records must keep a copy of the records for three years after the transfer.

c. Nebo School District, upon receiving PII from another educational agency or institution, may make further disclosure of the information on behalf of the LEA without the prior written consent of the parent(s) or adult student if the conditions of 34 CFR §§ 99.31 and 99.34 noted above are met, and if the educational agency informs the party to whom disclosure is made of these requirements.

d. If the parent(s) or adult student refuses consent for the release of PII to a third party, then that party may proceed with statutory procedures in an effort to obtain the desired information.

Note: As authorized in 34 CFR § 99.31 (FERPA), Nebo School District includes in the annual procedural safeguards notice that it is their policy to forward educational records of a student with disabilities without parental or adult student consent or notice to officials of another school or school district in which a student seeks or intends to enroll.

14. Safeguards (34 CFR § 300.623).

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a. Nebo School District must protect the confidentiality of PII at collection, storage, disclosure, and destruction stages.

b. One official at each LEA must assume responsibility for ensuring the confidentiality of any PII.

c. All persons at Nebo School District collecting or using PII must receive training or instruction regarding the State's policies and procedures in Rules IV.V. and 34 CFR § 99.

d. Nebo School District must maintain, for public inspection, a current listing of the names and positions of those employees within the LEA who may have access PII on students with disabilities.

15. Destruction of information (34 CFR § 300.624).

a. Nebo School District must inform parents or adult student when PII collected, maintained, or used under Part B of the IDEA and Rules is no longer needed to provide educational services to the student.

b. The information no longer needed must be destroyed at the request of the parent(s) or adult student. However, a permanent record of a student's name, address, phone number, his/her grades, attendance record, classes attended, grade level completed, and year completed may be maintained without time limitation.

c. Each student's records may be considered "no longer needed to provide educational services" and may be destroyed three years after the student graduates or three years after the student turns 22 under IDEA. Medicaid requires that records be maintained for at least five years after the provision of services.

16. Students' rights (34 CFR § 300.625).

a. The rights of privacy afforded to parent(s) are transferred to the student who reaches the age of 18, providing the student has not been declared incompetent by a court order or the student has married or become emancipated.

b. Under the regulations for FERPA at 34 CFR § 99.5(a), the rights of parent(s) regarding education records are transferred to the student at age 18, providing the student has not been declared incompetent by a court order or the student has married or become emancipated.

c. Because the rights accorded to parents under Part B of the IDEA are transferred to a student who reaches the age of 18, providing the student has not been declared incompetent by a court order or the student has married or become emancipated, the rights regarding educational records must also be transferred to the student. However, Nebo School District must provide any notice required under Section 615 of Part B of the IDEA to the student and the parent(s).

17. Enforcement (34 CFR § 300.626).

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The confidentiality requirements of Part B of the IDEA are reviewed and approved as part of Nebo School District eligibility process.

18. U.S. Department of Education use of PII (34 CFR § 300.627).

    If the U.S. Department of Education or its authorized representatives collect any PII regarding students with disabilities that is not subject to the Privacy Act of 1974, 5 USC § 552a, the Secretary of Education (Secretary hereafter) applies the applicable Federal statute, and the regulations implementing those provisions in 34 CFR § 5b.

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V. DISCIPLINE PROCEDURES (34 CFR § 300.530)

V.A. DISCIPLINE PROCEDURES FOR STUDENTS WITH DISABILITIES (RULES V.A.)

Consistent with the requirements of Part B of the IDEA and the Rules, Nebo School District shall establish, maintain, and implement the following policies and procedures for disciplining students with disabilities.

V.B. AUTHORITY OF SCHOOL PERSONNEL (34 CFR § 300.530(A–C); RULES V.B.)

1. School personnel may consider any unique circumstances on a case-by-case basis when determining whether a change in placement, consistent with the other requirements of this section, is appropriate for a student with a disability who violates a code of student conduct.
2. School personnel may remove a student with a disability who violates a code of student conduct from his/her current placement to an appropriate interim alternative educational setting (IAES), another setting, or suspension, for not more than ten consecutive school days (to the extent those alternatives are applied to students without disabilities), and for additional removals of not more than ten consecutive school days in that same school year for separate incidents of misconduct, as long as those removals do not constitute a change of placement.
3. After a student with a disability has been removed from his/her current placement for ten school days in the same school year, during any subsequent days of removal Nebo School District must provide services to the extent required.
4. For disciplinary changes in placement that would exceed ten consecutive school days, if the behavior that gave rise to the violation of the school code is determined not to be a manifestation of the student's disability, school personnel may apply the relevant disciplinary procedures to students with disabilities in the same manner and for the same duration as the procedures would be applied to students without disabilities, except after the tenth day of removal that constitutes a change in placement, the LEA must provide services to the student.

V.C. SERVICES (34 CFR § 300.530(D); RULES V.C.)

1. A student with a disability who is removed from the student's current placement must:
   a. Continue to receive educational services so as to enable the student to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals set out in the student's IEP; and
   b. Receive, as appropriate, a functional behavior assessment, and behavior intervention services and modifications that are designed to address the behavior violation so that it does not recur.
2. The services may be provided in an IAES.

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3. Nebo School District is only required to provide services during periods of removal to a student with a disability who has been removed from his/her current placement for ten school days or less in that school year if it also provides services to a student without disabilities who is similarly removed.
4. After a student with a disability has been removed from his/her current placement for ten school days in the same school year, if the current removal is for not more than ten consecutive school days and is not a change of placement, school personnel, in consultation with at least one of the student's teachers, determine the extent to which services are needed, so as to enable the student to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals set out in the student's IEP.
5. If the removal is a change of placement, the student's IEP Team determines appropriate services to be provided during the removal.

V.D. CHANGE OF PLACEMENT DUE TO DISCIPLINARY REMOVALS (34 CFR § 300.536; RULES V.D.)

1. For purposes of removals of a student with a disability from the student's current educational placement, a change of placement occurs if:
   a. The removal is for more than ten consecutive school days; or
   b. The student has been subjected to a series of removals that constitute a pattern:
      (1) Because the series of removals total more than ten school days in a school year;
      (2) Because the student's behavior is substantially similar to the student's behavior in previous incidents that resulted in the series of removals; and
      (3) Because of such additional factors as the length of each removal, the total amount of time the student has been removed, and the proximity of the removals to one another.
2. Nebo School District determines on a case-by-case basis whether a pattern of removals constitutes a change of placement. This determination is subject to review through due process and judicial proceedings.

V.E. MANIFESTATION DETERMINATION (34 CFR § 300.530(E); RULES V.E.)

1. Within ten school days of any decision to change the placement of a student with a disability because of a violation of a code of student conduct, Nebo School District, the parent(s) or adult student, and relevant members of the student's IEP Team (as determined by the parent(s) or adult student and the LEA) must review all relevant information in the student's file, including the student's IEP, any teacher observations, and any relevant information provided by the parent(s) or adult student to determine:
   a. If the conduct in question was caused by, or had a direct and substantial relationship to, the student's disability; or

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b. If the conduct in question was the direct result of the LEA's failure to implement the IEP.

2. The conduct must be determined to be a manifestation of the student's disability if Nebo School District, the parent(s) or adult student, and relevant members of the student's IEP Team determine that the misconduct was caused by or had a direct and substantial relationship to the student's disability, or was the direct result of the LEA's failure to implement the IEP.

3. If Nebo School District, the parent(s) or adult student, and relevant members of the student's IEP Team determine that the misconduct was the direct result of the LEA's failure to implement the IEP, the LEA must take immediate steps to remedy those deficiencies.

4. If Nebo School District, the parent(s) or adult student, and relevant members of the IEP Team make the determination that the conduct was a manifestation of the student's disability, the IEP Team must either:

   a. Conduct a functional behavior assessment (FBA), unless Nebo School District had conducted a FBA before the behavior that resulted in the change of placement occurred, and implement a behavior intervention plan (BIP) for the student; or

   b. If a BIP has already been developed, review the BIP, and modify it, as necessary, to address the behavior; and

   c. Unless the misconduct falls under the definition of special circumstances in Rules V.E.5, return the student to the placement from which the student was removed, unless the parent or adult student and the LEA agree to a change of placement as part of the modification of the behavior intervention plan.

5. Special circumstances.

   School personnel may remove a student to an IAES for not more than 45 school days without regard to whether the behavior is determined to be a manifestation of the student's disability, if the student:

   a. Carries a weapon to or possesses a weapon at school, on school premises, or to or at a school function under the jurisdiction of an LEA;

   b. Knowingly possesses or uses illegal drugs, or sells or solicits the sale of a controlled substance, while at school, on school premises, or at a school function under the jurisdiction of an LEA, or

   c. Has inflicted serious bodily injury upon another person while at school, on school premises, or at a school function under the jurisdiction of an LEA.

6. Definitions.

   For purposes of this section, the following definitions apply:

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a. *Controlled substance* means a drug or other substance that cannot be distributed without a prescription, identified under schedules I, II, III, IV, or V in section 202(c) of the Controlled Substances Act (21 USC § 812(c)).

b. *Illegal drug* means a controlled substance but does not include a drug controlled, possessed, or used under the supervision of a licensed health-care professional or one legally possessed or used under the Controlled Substances Act or under any other provision of Federal law (21 USC § 812).

c. *Serious bodily injury* means bodily injury that involves a substantial risk of death, extreme physical pain, protracted and obvious disfigurement, or protracted loss or impairment of the function of a bodily member, organ, or mental faculty (18 USC § 1365). Serious bodily injury does not include a cut, abrasion, bruise, burn, disfigurement, physical pain, illness, or impairment of the function of a bodily member, organ or mental faculty that is temporary (20 USC § 1365).

d. *Weapon* means a weapon, device, instrument, material, or substance, animate or inanimate, that is used for or is readily capable of, causing death or serious bodily injury, except that such term does not include a pocket knife with a blade of less than 2.5 inches (18 USC § 930).

V.F. PROCEDURAL SAFEGUARDS NOTICE (34 CFR § 300.530; RULES V.F.)

On the date on which the decision is made to make a removal that constitutes a change of placement of a student with a disability because of a violation of a code of student conduct, Nebo School District must notify the parent(s) or adult student of that decision, and provide the parent(s) or adult student the procedural safeguards notice.

V.G. DETERMINATION OF SETTING (34 CFR § 300.531; RULES V.G.)

The student's IEP Team determines the IAES for services if the behavior that gives rise to the removal is not a manifestation of the student's disability, the removal constitutes a change of placement, or the behavior falls under the special circumstances in USBE V.E.5.

V.H. APPEALS BY PARENT OR LEA (34 CFR § 300.532; RULES V.H.)

1. The parent(s) of a student with a disability or adult student who disagrees with any decision regarding placement or the manifestation determination, or an LEA that believes that maintaining the current placement of the student is substantially likely to result in injury to the student or others, may appeal the decision by filing a due process hearing complaint.

2. Authority of hearing officer.

   a. A due process hearing officer hears and makes a determination regarding an appeal.

   b. In making the determination, the hearing officer may:

      (1) Return the student with a disability to the placement from which the student was removed if the hearing officer determines that the removal was a violation

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of the discipline procedures under Part B of the IDEA or the Rules or that the student's behavior was a manifestation of the student's disability; or

(2) Order a change of placement of the student with a disability to an appropriate IAES for not more than 45 school days if the hearing officer determines that maintaining the current placement of the student is substantially likely to result in injury to the student or to others.

c. The appeal procedures may be repeated if Nebo School District believes that returning the student to the original placement is substantially likely to result in injury to the student or to others.

3. Expedited due process hearing.

a. Whenever a hearing is requested, the parent(s) or adult student or Nebo School District must have an opportunity for an impartial due process hearing.

b. Nebo School District is responsible for arranging the expedited due process hearing with the State Director of Special Education, which must occur within 20 school days of the date the complaint requesting the hearing is filed. The hearing officer must make a determination within ten school days after the hearing.

c. Unless the parent(s) or adult student and Nebo School District agree in writing to waive the resolution meeting, or agree to use mediation:

(1) A resolution meeting must occur within seven calendar days of receiving notice of the due process complaint; and

(2) The due process hearing may proceed unless the matter has been resolved to the satisfaction of both parties within 15 calendar days of the receipt of the due process complaint.

d. The decisions on expedited due process hearings are final, unless meeting the requirements of 34 CFR § 300.514(b) or 34 CFR § 300.516.

V.I. PLACEMENT DURING APPEALS (34 CFR § 300.533; RULES V.I.)

When an appeal through a due process complaint has been made by either the parent or adult student or Nebo School District, the student must remain in the IAES pending the decision of the hearing officer or until the expiration of the time period specified, whichever occurs first, unless the parent(s) or adult student and the SEA or LEA agree otherwise.

V.J. PROTECTIONS FOR STUDENTS NOT DETERMINED ELIGIBLE FOR SPECIAL EDUCATION AND RELATED SERVICES (34 CFR § 300.534; RULES V.J.)

1. A student who has not been determined to be eligible for special education and related services under Part B of the IDEA, and who has engaged in behavior that violated a code of student conduct, may assert any of the protections provided for in this part if Nebo School District had knowledge that the student was a student with a disability before the behavior that precipitated the disciplinary action occurred.

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2. Nebo School District must be deemed to have knowledge that a student is a student with a disability if, before the behavior that precipitated the disciplinary action occurred:
    a. The parent(s) of the student or adult student expressed concern in writing to supervisory or administrative personnel of Nebo School District, or a teacher of the student, that the student is in need of special education and related services;
    b. The parent(s) of the student or adult student requested an evaluation of the student; or
    c. The teacher of the student, or other personnel of Nebo School District, expressed specific concerns about a pattern of behavior demonstrated by the student directly to the director of special education of the LEA or to other supervisory personnel of the LEA.
3. Nebo School District would not be deemed to have knowledge that a student is a student with a disability if:
    a. The parent(s) of the student or the adult student:
        (1) Has not allowed an evaluation of the student; or
        (2) Has refused services under this part; or
    b. The student has been evaluated in accordance with and determined to not be a student with a disability under Part B of the IDEA.
4. If Nebo School District does not have knowledge that a student is a student with a disability prior to taking disciplinary measures against the student, the student may be subjected to the disciplinary measures applied to students without disabilities who engage in comparable behaviors.
    a. If a request is made for an evaluation of a student during the time period in which the student is subjected to disciplinary measures, the evaluation must be conducted in an expedited manner.
        (1) Until the evaluation is completed, the student remains in the educational placement determined by school authorities, which can include suspension or expulsion without educational services.
        (2) If the student is determined to be a student with a disability, taking into consideration information from the evaluation conducted by Nebo School District and information provided by the parent(s) or adult student, the LEA must provide special education and related services.

V.K. REFERRAL TO AND ACTION BY LAW ENFORCEMENT AND JUDICIAL AUTHORITIES (34 CFR § 300.535; RULES V.K.)

1. Nothing in Part B of the IDEA prohibits Nebo School District from reporting a crime committed by a student with a disability to appropriate authorities or prevents State law

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enforcement and judicial authorities from exercising their responsibilities with regard to the application of Federal and State law to crimes committed by a student with a disability.

2. Transmittal of records.

   a. If Nebo School District reports a crime committed by a student with a disability, it must ensure that copies of the special education and disciplinary records of the student are transmitted for consideration by the appropriate authorities to whom the LEA reports the crime.

   b. If Nebo School District reports a crime under this section, it may transmit copies of the student's special education and disciplinary records only to the extent that the transmission is permitted by the Family Educational Rights and Privacy Act (FERPA).

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VI. STUDENTS WITH DISABILITIES IN OTHER SETTINGS

VI.A. PRIVATE SCHOOL PLACEMENTS BY LEAS (34 CFR § 300.325; RULES VI.A.)

1. Developing IEPs.

   a. Before Nebo School District places a student with a disability in, or refers a student to, a private school or facility, Nebo School District must initiate and conduct a meeting to develop an IEP for the student in accordance with Part B of the IDEA and the Rules.

   b. Nebo School District must ensure that a representative of the private school or facility attends the meeting. If the representative cannot attend, the LEA must use other methods to ensure participation by the private school or facility, including individual or conference telephone calls or video conferencing.

2. Reviewing and revising IEPs.

   a. After a student with a disability is placed in a private school or facility, any meetings to review and revise the student's IEP may be initiated and conducted by the private school or facility at the discretion of Nebo School District.

   b. If the private school or facility initiates and conducts these meetings, Nebo School District must ensure that the parent(s) or adult student and an LEA representative:

      (1) Are involved in any decisions about the student's IEP; and

      (2) Agree to any proposed changes in the IEP before those changes are implemented.

3. Even if a private school or facility implements a student's IEP, responsibility for compliance with this part remains with Nebo School District and the USBE.

4. Residential placement (34 CFR § 300.104).

   If placement in a public or private residential program is necessary to provide special education and related services to a student with a disability, the program, including non-medical care and room and board, must be at no cost to the parent(s) of the student or adult student.

VI.B. STUDENTS WITH DISABILITIES ENROLLED BY THEIR PARENT(S) IN PRIVATE SCHOOLS WHEN FAPE IS NOT AT ISSUE (UNILATERAL PLACEMENT) (34 CFR § 300.130; RULES VI.B.)

Parentally placed private school students with disabilities means students with disabilities enrolled by their parent(s) or an adult student in private, including religious, schools or facilities that meet the definition of elementary school or secondary school in Part B of the IDEA.

1. Definitions.

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a. *Elementary school* means a nonprofit institutional day or residential school, including a public elementary charter school, that provides elementary education, as determined under State law (34 CFR § 300.13).

b. *Secondary school* means a nonprofit institutional day or residential school, including a public secondary charter school, that provides secondary education, as determined under State law, except that it does not include any education beyond grade 12 (34 CFR § 300.36). Grades nine and above must be accredited, in accordance with USBE Rule.

2. Child find for parentally placed or adult student private school students with disabilities (34 CFR § 300.131).

   a. Nebo School District must locate, identify, and evaluate all students with disabilities who are enrolled by their parent(s), or adult students, in private (either for-profit or nonprofit), including religious, elementary schools and secondary schools located in the area served by Nebo School District.

   b. Nebo School District'S child find process must be designed to ensure:

      (1) The equitable participation of parentally placed or adult student nonprofit private school students; and

      (2) An accurate count of those students in nonprofit private schools.

   c. Nebo School District must undertake activities similar to the activities undertaken for Nebo School District's public school students.

   d. The cost of carrying out the child find requirements in this section, including individual evaluations, may not be considered in determining if Nebo School District has met its obligation under spending a proportionate share of funds under Part B of the IDEA to provide services to parentally placed or adult student nonprofit private school students.

   e. The child find process must be completed in a time period comparable to that for students attending public schools in Nebo School District.

   f. If private (for-profit and nonprofit), including religious, elementary schools and secondary schools are located in Nebo School District, Nebo School District must, in carrying out the child find requirements in this section, include parentally placed or adult student private school students who reside in a state other than the state in which the private schools that they attend are located.

3. Basic requirements for provision of services for parentally placed or adult student nonprofit private school students with disabilities (34 CFR § 300.132).

   a. To the extent consistent with the number and location of students with disabilities who are enrolled by their parent(s), or an adult student, in nonprofit private, including religious, elementary schools and secondary schools located in the area served by Nebo School District, provision is made for the participation of those

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students in the program assisted or carried out under Part B of the IDEA by providing them with special education and related services, including direct services.

b. Nebo School District must develop and implement a services plan for each nonprofit private school student with a disability who has been designated by Nebo School District in which the private school is located to receive special education and related services.

c. Nebo School District must maintain in its records, and provide to the USBE staff annually, the following information related to parentally placed or adult student nonprofit private school students, including that required under Rules II.A.(4)(c):

(1) The number of students evaluated and reevaluated within three years;

(2) The number of students determined to be students with disabilities; and

(3) The number of students served.

4. Expenditures (34 CFR § 300.133).

a. Nebo School District must spend the following on providing special education and related services (including direct services) to parentally placed or adult student nonprofit private school students with disabilities:

(1) For students ages 3 through 21, an amount that is the same proportion of the Nebo School District's total subgrant under Section 611(f) of Part B of the IDEA as the number of private school students with disabilities ages 3 through 21 who are enrolled by their parent(s), or an adult student, in nonprofit private, including religious, elementary schools and secondary schools located in Nebo School District, is to the total number of students with disabilities in its jurisdiction ages 3 through 21.

(2) For students ages three through five, an amount that is the same proportion of Nebo School District's total subgrant under Section 619(g) of the Part B of the IDEA as the number of parentally placed private school students with disabilities ages three through five who are enrolled by their parent(s) in nonprofit private, including religious, elementary schools located in Nebo School District, is to the total number of students with disabilities in Nebo School District ages three through five.

(a) Students ages three through five are considered to be parentally placed private school students with disabilities enrolled by their parent(s) in nonprofit private, including religious, elementary schools, if they are enrolled in a private preschool that is part of a private elementary school.

(3) If Nebo School District has not expended for equitable services all of the required funds by the end of the fiscal year for which Congress appropriated the funds, Nebo School District must obligate the remaining funds for special education and related services (including direct services) to parentally placed or adult student

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nonprofit private school students with disabilities during a carryover period of one additional year.

b. In calculating the proportionate amount of Federal funds to be provided for parentally placed or adult student nonprofit private school students with disabilities, Nebo School District, after timely and meaningful consultation with representatives of private schools, must conduct a thorough and complete child find process to determine the number of parentally placed, or adult student, students with disabilities attending nonprofit private schools located in Nebo School District.

c. Annual count of the number of parentally placed or adult student private school students with disabilities.

(1) Nebo School District must:

(a) After timely and meaningful consultation with representatives of parentally placed or adult student private school students with disabilities, determine the number of parentally placed or adult student private school students with disabilities attending nonprofit private schools located in Nebo School District; and

(b) Ensure that the count is conducted on any date between October 1 and December 1, inclusive, of each year.

(2) The count must be used to determine the amount that Nebo School District must spend on providing special education and related services to parentally placed or adult student nonprofit private school students with disabilities in the next subsequent fiscal year.

d. State and local funds may supplement and in no case supplant the proportionate amount of Federal funds required to be expended for parentally placed adult student private school students with disabilities.

5. Consultation (34 CFR § 300.134).

To ensure timely and meaningful consultation, Nebo School District must consult with nonprofit private school representatives and representatives of parent(s) of parentally placed or adult student private school students with disabilities during the design and development of special education and related services for the students regarding the following:

a. The child find process, including:

(1) How parentally placed or adult student nonprofit private school students suspected of having a disability can participate equitably; and

(2) How the parent(s) or adult student, teachers, and nonprofit private school officials will be informed of the process.

b. The determination of the proportionate share of Federal funds available to serve parentally or adult student placed nonprofit private school students with disabilities,

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including the determination of how the proportionate share of those funds was calculated.

c. The consultation process among Nebo School District, nonprofit private school officials, and representatives of parent(s), or the adult student, of parentally placed or adult student private school students with disabilities, including how the process will operate throughout the school year to ensure that parentally placed, or adult student, students with disabilities identified through the child find process can meaningfully participate in special education and related services.

d. How, where, and by whom special education and related services will be provided for parentally placed or adult student nonprofit private school students with disabilities, including a discussion of:

(1) The types of services, including direct services and alternate service delivery mechanisms; and

(2) How special education and related services will be apportioned if funds are insufficient to serve all parentally placed or adult student private school students; and

(3) How and when those decisions will be made;

e. How, if Nebo School District disagrees with the views of the nonprofit private school officials on the provision of services or the types of services (whether provided directly or through a contract), Nebo School District will provide to the nonprofit private school officials a written explanation of the reasons why the school district chose not to provide services directly or through a contract.

6. Written affirmation (34 CFR § 300.135).

a. When timely and meaningful consultation has occurred, Nebo School District must obtain a written affirmation signed by the representatives of participating nonprofit private schools.

b. If the representatives do not provide the affirmation within a reasonable period of time, Nebo School District must forward the documentation of the consultation process to the State Director of Special Education.

7. Compliance (34 CFR § 300.136).

a. A nonprofit private school official has the right to submit a complaint to the State Director of Special Education that Nebo School District:

(1) Did not engage in consultation that was meaningful and timely; or

(2) Did not give due consideration to the views of the nonprofit private school official.

b. Procedure.

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(1) If the nonprofit private school official wishes to submit a complaint, the official must provide to the State Director of Special Education the basis of the noncompliance by Nebo School District with the applicable nonprofit private school provisions in this part; and

(2) Nebo School District must forward the appropriate documentation to the State Director of Special Education.

(3) If the nonprofit private school official is dissatisfied with the decision of the State Director of Special Education, the official may submit a complaint to the Secretary by providing the information on noncompliance described above; and the State Director of Special Education must forward the appropriate documentation to the Secretary.

8. Equitable services determined (34 CFR § 300.137).

   a. No parentally placed or adult student nonprofit private school student with a disability has an individual right to receive some or all of the special education and related services that the student would receive if enrolled in a public school.

   b. Decisions about the services that will be provided to parentally placed or adult student nonprofit private school students with disabilities by Nebo School District must be made in accordance with the consultation and proportionate share requirements.

   c. Nebo School District must make the final decisions with respect to the services to be provided to eligible parentally placed or adult student nonprofit private school students with disabilities.

   d. If a student with a disability is enrolled in a nonprofit religious or other private school by the student's parent(s) or adult student and will receive special education or related services from Nebo School District, Nebo School District must:

      (1) Initiate and conduct meetings to develop, review, and revise a services plan for the student; and

      (2) Ensure that a representative of the religious or other nonprofit private school attends each meeting. If the representative cannot attend, Nebo School District shall use other methods to ensure participation by the religious or other nonprofit private school, including individual or conference telephone calls.

9. Equitable services provided (34 CFR § 300.138).

   a. The services provided to parentally placed or adult student nonprofit private school students with disabilities must be provided by personnel meeting the same standards as personnel providing services in the public schools, except that private elementary school and secondary school teachers who are providing equitable services to parentally placed or adult student private school students with

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disabilities do not have to meet the USBE and IDEA special education teacher requirements.

b. Parentally placed or adult student nonprofit private school students with disabilities may receive a different amount of services than students with disabilities in public schools.

c. Services provided in accordance with a services plan.

(1) Each parentally placed or adult student nonprofit private school student with a disability who has been designated to receive services must have a services plan that describes the specific special education and related services that Nebo School District will provide to the student in light of the services that Nebo School District has determined it will make available to parentally placed or adult student nonprofit private school students with disabilities.

(2) The services plan must, to the extent appropriate:

(a) Meet the same content requirements as the IEP, including access and progress in the general curriculum, or for a student ages three through five, including access and progress in age-appropriate activities, with respect to the services provided; and

(b) Be developed, reviewed, and revised consistent with the IEP provisions in Rule III.I.

d. Provision of equitable services.

(1) Services must be provided:

(a) By employees of Nebo School District; or

(b) Through contract by the school district with an individual, association, agency, organization, or other entity.

(2) Special education and related services provided to parentally placed or adult student nonprofit private school students with disabilities, including materials and equipment, must be secular, neutral, and non-ideological.

10. Location of services and transportation (34 CFR § 300.139).

a. Services to parentally placed or adult student nonprofit private school students with disabilities may be provided on the premises of private, including religious, schools, to the extent consistent with law.

b. Transportation.

(1) If necessary for the student to benefit from or participate in the services provided under this part, a parentally or adult student placed nonprofit private school student with a disability must be provided transportation:

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(a) From the student's school or the student's home to a site other than the private school; and

(b) From the service site to the private school, or to the student's home, depending on the timing of the services.

(2) School districts are not required to provide transportation from the student's home to the private school.

(3) The cost of the transportation may be included in calculating whether the school district has met the requirements for proportionate share spending.

11. Due process complaints and State complaints (34 CFR § 300.140).

a. Due process not applicable, except for child find.

(1) Except as provided in Rule VI.B.11.b, the procedures for State complaints and due process hearing requests do not apply to complaints that a school district has failed to meet the requirements of Part B of the IDEA and Rules, including the provision of services indicated on the student's services plan.

b. Child find complaints to be filed with the school district in which the private school is located.

(1) The procedures for State complaints and due process hearing requests apply to complaints that a school district has failed to meet the child find requirements in Part B of the IDEA and Rules.

(2) Any due process complaint regarding the child find requirements as described in Rule VI.B.11.b.(1) must be filed with the school district in which the private school is located, and a copy must be forwarded to the State Director of Special Education.

12. State complaints.

a. Any complaint that a school district has failed to meet the requirements for provision of services, expenditures, consultation, written affirmation, determination of equitable services, location of services, due process and State complaints, funds not to benefit a private school, use of personnel, separate classes prohibited, and use of property, equipment, and supplies must be filed in accordance with the State complaint procedures described in Rule IV.G.

b. A complaint filed by a nonprofit private school official under the meaningful and timely consultation, or due consideration to views of private school official requirements, must be filed with the State Director of Special Education in accordance with the procedures in Rule VI.B.7.b.

13. Requirement that funds not benefit a private school (34 CFR § 300.141).

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a. An LEA may not use funds provided under Section 611 or 619 of the IDEA to finance the existing level of instruction in a private school or to otherwise benefit the private school.

b. The school district must use funds provided under Part B of the IDEA to meet the special education and related services needs of parentally or adult student placed private school students with disabilities, but not for meeting:

(1) The needs of a private school; or

(2) The general needs of the students enrolled in the private school.

14. Use of personnel (34 CFR § 300.142).

a. A school district may use funds available under sections 611 and 619 of the IDEA to make public school personnel available in other than public facilities:

(1) To the extent necessary to provide services contained in service plans for parentally placed or adult student private school students with disabilities; and

(2) If those services are not normally provided by the private school.

b. A school district may use funds available under sections 611 and 619 of the IDEA to pay for the services of an employee of a private school to provide services contained in service plans for parentally placed or adult student private school students with disabilities if:

(1) The employee performs the services outside of his/her regular hours of duty; and

(2) The employee performs the services under public supervision and control.

15. Separate classes prohibited (34 CFR § 300.143).

An LEA may not use funds available under Section 611 or 619 of the IDEA for classes that are organized separately on the basis of school enrollment or religion of the students if:

a. The classes are at the same site; and

b. The classes include students enrolled in public schools and students enrolled in private schools.

16. Property, equipment, and supplies (34 CFR § 300.144).

a. A school district must control and administer the funds used to provide special education and related services, and hold title to and administer materials, equipment, and property purchased with those funds for the uses and purposes provided in the IDEA.

b. The school district may place equipment and supplies in a private school for the period of time needed for the Part B program.

c. The school district must ensure that the equipment and supplies placed in a private school:

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(1) Are used only for Part B purposes; and

(2) Can be removed from the private school without remodeling the private school facility.

d. The school district must remove equipment and supplies from a private school if:

(1) The equipment and supplies are no longer needed for Part B purposes; or

(2) Removal is necessary to avoid unauthorized use of the equipment and supplies for other than Part B purposes.

e. No funds under Part B of the IDEA may be used for repairs, minor remodeling, or construction of private school facilities.

VI.C. STUDENTS WITH DISABILITIES ENROLLED BY THEIR PARENT(S) IN PRIVATE SCHOOLS WHEN FAPE IS AT ISSUE (34 CFR § 300.148; RULES VI.C.)

1. Nebo School District is not required to pay for the cost of education, including special education and related services, of a student with a disability at a private school or facility if that LEA made a FAPE available to the student and the parent(s) or adult student elected to place the student in a private school or facility. However, Nebo School District must include that student in the population whose needs are addressed consistent with the Rules VI.B.

   a. District responsibilities include, but are not limited to child find, expenditures of school district special education funds, consultation with private school representatives during the design and development of special education and related services and written affirmations of the same, provision of services within a services plan, and many other nuanced responsibilities.

2. Disagreements between the parent(s) or adult student and an LEA regarding the availability of a program appropriate for the student, and the question of financial reimbursement, are subject to the State complaint and due process procedures in the Rules IV.G.–R.

3. If the parent(s) of a student with a disability or adult student, who previously received special education and related services under the authority of Nebo School District, enroll the student in a private preschool, elementary school, or secondary school without the consent of or referral by the LEA, a court or a hearing officer may require the LEA to reimburse the parent(s) or adult student for the cost of that enrollment if the court or hearing officer finds that the LEA had not made a FAPE available to the student in a timely manner prior to that enrollment and that the private placement is appropriate. A parental placement may be found to be appropriate by a hearing officer or a court even if it does not meet the State standards that apply to education provided by the USBE and LEAs.

4. The cost of reimbursement may be reduced or denied if:

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a. At the most recent IEP Team meeting that the parent(s) or adult student attended prior to removal of the student from the public school, the parent(s) or adult student did not inform the IEP Team that they were rejecting the placement proposed by the LEA to provide a FAPE to the student, including stating their concerns and their intent to enroll their student in a private school at public expense; or

b. At least ten business days (including any holidays that occur on a business day) prior to the removal of the student from the public school, the parent(s) or adult student did not give written notice to the LEA of the information described in the Rules VI.C.4.a;

c. Prior to the parent's(s') or adult student's removal of the student from the public school, the LEA informed the parent(s) or adult student, through the prior written notice requirements, of its intent to evaluate the student (including a statement of the purpose of the evaluation that was appropriate and reasonable), but the parent(s) or adult student did not make the student available for the evaluation; or

d. Upon a judicial finding of unreasonableness with respect to actions taken by the parent(s) or adult student.

5. Notwithstanding the requirements for the parent(s) or adult student to provide notice to Nebo School District prior to removal of the student, the cost of reimbursement:

   a. Must not be reduced or denied for failure to provide the notice if:

      (1) The school prevented the parent(s) or adult student from providing the notice;

      (2) The parent(s) or adult student had not received prior written notice of the notice requirement in Rules VI.C.4.a–c; or

      (3) Compliance with the notice requirements in Rules VI.C.4.a.–c. would likely result in physical harm to the student; and

   b. May, in the discretion of the court or a hearing officer, not be reduced or denied for failure to provide this notice if:

      (1) The parent(s) or adult student are not literate or cannot write in English; or

      (2) Compliance with Rule VI.C.4.a.–c. would likely result in serious emotional harm to the student.

VI.D. STUDENTS WITH DISABILITIES ENROLLED IN HOME SCHOOL. (RULES VI.D.)

1. Nebo School District is responsible for location, identification, and evaluation for eligibility for home schooled students in its boundaries.

2. A home-schooled student shall meet the eligibility criteria for students with disabilities in conformity with the Rules II.C.–H., including proper documentation, using comparable procedures to those required for identifying an eligible public school student.

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3. If a parent of a student or adult student who is home schooled or placed in a private school by the parent(s) at their own expense does not provide consent for the initial evaluation or the reevaluation, or the parent or adult student fails to respond to a request to provide consent (34 CFR § 300.300):
    a. Nebo School District may not use the dispute resolution procedures provided in the procedural safeguards, including mediation or due process procedures; and
    b. Nebo School District is not required to consider the student as eligible for services.
4. Students enrolled in home school full time.

    No student with a disability who is home schooled full time has an individual right to receive any of the special education and related services that the student would receive if enrolled in a public school.
5. Nebo School District must make the final decision with respect to the services, if any, to be provided to eligible home-schooled students with disabilities.
6. Nebo School District may develop a services plan for home schooled students with disabilities who are eligible for special education and related services under Part B of the IDEA and these Rules. The services plan shall describe the special education and related services, if any, that the LEA will provide to the student, and must, to the extent appropriate:
    a. Meet the IEP content requirements with respect to the services provided; and
    b. Be developed, reviewed, and revised consistent with the IEP provisions in Rules III.I.
7. Nebo School District shall determine where and when any services specified in the services plan will be provided.
8. Dual enrollment (R277-438 and UCA 53G-6-702).
    a. A student with a disability who is simultaneously enrolled in both home school or private school and a public school is considered a dual enrollment student.
    b. A student with a disability seeking dual enrollment is entitled to special education and related services, under an IEP, for the time, or for the number of courses, the student is enrolled in the public school, based on the decision of the student's IEP Team. The IEP Team must consider the amount of time and courses needed for the provision of FAPE.
9. Home schools do not meet the definition of private schools (R277-438).

VI.E. STUDENTS WITH DISABILITIES ENROLLED IN ADULT EDUCATION (RULES VI.E.)

1. Students with disabilities enrolled in Adult Education remain entitled to special education and related services until determined no longer meeting eligibility criteria, graduate with a regular high school diploma, or reach maximum age (i.e., age 22).

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2. The responsibility for FAPE for students with disabilities enrolled in Adult Education classes remains with the school district of residence

VI.F. STUDENTS WITH DISABILITIES ENROLLED IN VIRTUAL SETTINGS (RULES VI.F.)

1. Students with disabilities enrolled in public education virtual settings remain entitled to special education and related services until determined no longer meeting eligibility criteria, graduate with a regular high school diploma, or reach maximum age.
2. The responsibility for FAPE for students with disabilities enrolled in public education virtual settings remains with the LEA of enrollment, unless Board Rule specifies otherwise.

VI.G. STUDENTS WITH DISABILITIES CONVICTED AS ADULTS AND INCARCERATED IN ADULT PRISONS (34C CFR § 300.324; RULES VI.J.)

1. The obligation to make FAPE available, including special education and related services under Part B of the IDEA and these Rules, to all students with disabilities applies to students ages 18 through 21 who are incarcerated in adult prisons, with the following exceptions:
    a. The requirements relating to participation of students with disabilities in State- and district-wide assessments.
    b. The requirements in 34 CFR § 300.320(b) relating to transition planning and transition services with respect to students whose eligibility under Part B of the IDEA will end, because of their age, before they will be eligible to be released from prison based on consideration of their sentence and eligibility for early release.
2. The IEP Team of a student with a disability who is convicted as an adult under State law and incarcerated in an adult prison may modify the student's IEP or placement if the State has demonstrated a bona fide security or compelling penological interest that cannot otherwise be accommodated. The IEP and LRE requirements do not apply with respect to such modifications.
3. Custodial status alone does not qualify an individual for services under the IDEA (R277-709-5(2)).
4. Responsibility for the provision of FAPE resides with the school district in which the prison facility is located.

VI.H. STUDENTS WITH DISABILITIES WHO ARE ALSO IN STATE CUSTODY/CARE (UCA 62A-4A-701; R277-709; RULES VI.K.)

1. The obligation to make FAPE available in the LRE, including special education and related services under Part B of the IDEA and these Rules, applies to all students with disabilities in state custody/care.
2. All requirements of these Rules apply to students with disabilities in State custody/care, including child find, LRE, and continuum of alternative placements.

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3. Special education programs provided through youth in custody programs shall be monitored, through regular site monitoring visits and monthly desk monitoring on an annual basis, as directed by USBE (R277-709).
4. The USBE will develop and implement a Memorandum of Understanding (MOU) with other State agencies responsible for placing students in State custody/care across LEAs or in private facilities. The MOU will address, at a minimum, payment for education and special education services, timelines for placement, and notification of LEAs of changes in placement, and assign responsibility for FAPE.
5. LEAs must develop and implement a Memorandum of Understanding (MOU), policies, and procedures to address the process and timelines for interstate and intrastate transfers of students with disabilities in State custody/care, including the transfer of special education files, including the IEP, and the implementation of the IEP and provision of FAPE in the LRE, even in temporary placements.
    a. The LEA transferring the records must keep a copy of the records for three years after the transfer.

VI.I. STUDENTS WITH DISABILITIES WHO RESIDE IN NURSING HOMES (RULES VI.L)

1. Students with disabilities residing in nursing homes and their parent(s) or adult students have the same rights under IDEA as all other IDEA-eligible students with disabilities.

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VII. TRANSITIONS (34 CFR § 300.1; RULES VII.)

VII.A. TRANSITION FROM PART C TO PART B OF THE IDEA (RULES VII.A.)

1. At the beginning of each school year, each LEA must have an IEP in effect for each student with a disability ages three through five within its jurisdiction (34 CFR § 300.323).
2. The USBE and LEA must have in effect policies and procedures to ensure that (34 CFR § 300.124):
    a. Students participating in early intervention programs assisted under Part C of the IDEA, and who will participate in preschool programs assisted under Part B of the IDEA, experience a smooth and effective transition to those preschool programs;
    b. By the eligible student's third birthday, an IEP has been developed and is being implemented for the student;
    c. If a student's third birthday occurs after the end of the school year, the student's IEP Team shall determine the date in the next school year when services under the IEP will begin, except that the IEP Team may determine that extended school year services are needed outside the school year; and
    d. Each affected LEA will participate in transition planning conferences arranged by the designated lead agency for Part C.
3. In developing the IEP for a student with a disability ages three through five or, at the discretion of Nebo School District, a two-year-old student with a disability who will turn age three during the school year, the IEP Team must consider the contents of an IFSP that contains the natural environments statement and an educational component that promotes school readiness and incorporates pre-literacy, language, and numeracy skills (34 CFR § 300.323).
4. In the case of a student who was previously served under Part C of the IDEA, an invitation to the initial IEP meeting must, at the request of the parent, be sent to the Part C service coordinator or other representatives of the Part C system to assist with the smooth transition of services (34 CFR § 300.321).

VII.B. TRANSITION SERVICES—SCHOOL TO POST-SCHOOL (RULES VII.B.)

1. Purpose (34 CFR § 300.1; Rules VII.B.1.)

    To ensure that all students with disabilities have available to them a free appropriate public education that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment, and independent living.

2. Definition (34 CFR § 300.43; Rules VII.B.2.)
    a. *Transition services* means a coordinated set of activities for a student with a disability that:

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(1) Is designed to be within a results-oriented process that is focused on improving the academic and functional achievement of the student with a disability, to facilitate the student's movement from school to post-school activities, including postsecondary education, vocational education, integrated employment (including supported employment), continuing and adult education, adult services, independent living, or community participation;

(2) Is based on the individual student's needs, taking into account the student's strengths, preferences, and interests, and includes:

(a) Instruction;

(b) Related services;

(c) Community experiences;

(d) The development of employment and other post-school adult living objectives; and

(e) If appropriate, acquisition of daily living skills and provision of a functional vocational evaluation.

b. Transition services for students with disabilities may be special education, if provided as specially designed instruction, or a related service, if required to assist a student with a disability to benefit from special education.

3. Parent or adult student participation (34 CFR § 300.322; Rules VII.B.3.)

For a student with a disability age 14 and older, or younger if determined appropriate by the IEP Team, the notice of meeting must indicate:

a. That a purpose of the meeting will be the consideration of the postsecondary goals and transition services for the student;

b. That Nebo School District will invite the student; and

c. Identify any other agency that will be invited, with the consent of the parent(s) or adult student, to send a representative.

4. IEP Team (34 CFR § 300.321; Rules VII.B.4.)

For an IEP Team meeting that includes as a purpose the development of a transition plan:

a. Nebo School District must invite the student with a disability to attend the student's IEP meeting if a purpose of the meeting will be the consideration of the post-secondary goals for the student and the transition services needed to assist the student in reaching those goals.

b. If the student does not attend the IEP meeting, Nebo School District must take other steps to ensure that the student's preferences and interests are considered.

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c. To the extent appropriate, with the consent of the parent(s) or adult student, Nebo School District must invite a representative of any participating agency that is likely to be responsible for providing or paying for transition services.

5. Definition of IEP (34 CFR § 300.320(b); Rules VII.B.5.)

   a. Transition services. For a student with a disability, ages 14 and older, or younger if determined appropriate by the IEP Team, and updated annually thereafter, the IEP must include:

      (1) Realistic and reasonable measurable postsecondary goals based upon annual age-appropriate transition assessments related to training or education, employment, and, where appropriate, independent living skills;

      (2) Transition services, including multi-year courses of study, that will reasonably enable the student to reach the post-secondary goals identified on the IEP;

      (3) Evidence that the student was invited to the IEP Team meeting where transition services are to be discussed. If the student does not attend the IEP meeting, the IEP Team must take other steps to ensure the student's preferences and interests are considered;

      (4) If appropriate, evidence that a representative of any participating agency that might be providing or paying for any transition services was invited to the IEP Team meeting with written consent of the parent or adult student prior to the meeting; and

      (5) Any modifications to graduation requirements, as permitted under R277-700.

   b. Students with disabilities must have access to school counselors for the purpose of planning and must be actively invited and included (when appropriate) in school activities which address course planning (including online courses), graduation, and post-secondary education and employment (i.e., college week, scholarship opportunities, ACT, and concurrent enrollment).

6. Transfer of rights at age of majority (34 CFR §§ 300.320(c), 300.520; Rules VII.B.6.)

   a. Not later than the student's 17th birthday, the IEP must include a dated statement, signed by the student, parent, and an LEA Representative, that the student and the student's parent(s) have been informed of parent's rights under Part B of the IDEA that will transfer to the student on reaching the age of majority (i.e., age 18), except for a student with a disability who has been determined to be incompetent by a court.

   b. All rights accorded to parents under Part B of the IDEA transfer to the student on his/her 18th birthday unless the IEP Team determines that:

      (1) The parent has obtained legal guardianship, power of attorney, or conservatorship; or

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(2) The student has married or become emancipated (in which case the rights transfer at that time).

c. All rights accorded to parents under Part B of the IDEA transfer to students who are incarcerated in an adult or juvenile State or local correctional institution.

7. Termination of eligibility as a change of placement (34 CFR § 300.305; Rules VII.B.7.)

   a. An evaluation is not required before the termination of a student's eligibility under this part due to graduation from secondary school with a regular high school diploma, or due to exceeding the age of eligibility for FAPE under Utah law.

   b. For a student whose eligibility terminates due to graduation from secondary school with a regular diploma, or due to exceeding the age of eligibility for FAPE under Utah law, an LEA must provide the student with a summary of the student's academic achievement and functional performance which shall include a statement of the student's post-secondary goals, recommendations on how to assist the student in meeting the student's postsecondary goals, and a statement of when and how accommodations were used for instruction and assessment.

   c. Receipt of a general educational development (GED) credential does not end eligibility for FAPE.

8. Failure to meet transition objectives (34 CFR § 300.324; Rules VII.B.8.)

   a. If a participating agency, other than Nebo School District, fails to provide the transition services described in the IEP, the LEA must reconvene the IEP Team to identify alternative strategies to meet the transition objectives for the student set out in the IEP.

   b. Nothing relieves any participating agency, including a State vocational rehabilitation agency, of the responsibility to provide or pay for any transition service that the agency would otherwise provide to students with disabilities who meet the eligibility criteria of that LEA (34 CFR § 300.324).

   c. If any public agency other than an educational agency is otherwise obligated under Federal or State law, or assigned responsibility under State policy or an interagency agreement, to provide or pay for any services that are also considered special education or related services such as, but not limited to, services relating to assistive technology devices, assistive technology services, related services, supplementary aids and services, and transition services, that are necessary for ensuring a FAPE to students with disabilities within the State, the public agency must fulfill that obligation or responsibility, either directly or through contract or other arrangement or as provided in an interagency agreement.

9. Students with disabilities in adult prisons (34 CFR § 300.324; Rules VII.B.9.)

   a. The requirements relating to transition planning and transition services do not apply with respect to those students whose eligibility under Part B of the IDEA will end,

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because of their age, before they will be eligible to be released from prison based on consideration of their sentence and eligibility for early release.

b. The obligation to make FAPE available to all students with disabilities does not apply with respect to students ages 18 through 21 to the extent that State law does not require that special education and related services under Part B of the IDEA be provided to students with disabilities who, in the last educational placement prior to their incarceration in an adult correctional facility (34 CFR § 300.102):

   (1) Were not actually identified as being a student with a disability; and

   (2) Did not have an IEP under Part B of the IDEA.

c. The exception does not apply to students with disabilities ages 18 through 21 who:

   (1) Had been identified as a student with a disability and had received services in accordance with an IEP, but who left school prior to their incarceration; or

   (2) Did not have an IEP in their last educational setting, but who had actually been identified as a student with a disability.

VII.C. GRADUATION (UCA 53E-7-202; R277-705; RULES VIII.C.)

1. The obligation of Nebo School District to make FAPE available to all students with disabilities does not apply to students with disabilities who have graduated from high school with a regular high school diploma (34 CFR § 300.102(a)(3)(i)).

   a. The exception above does not apply to students that have graduated from high school but have not been awarded a regular high school diploma (34 CFR § 300.102(a)(3)(ii)).

   b. Nebo School District may not withhold a regular high school diploma from a student who has met State or LEA graduation requirements.

   c. Graduation from high school with a regular high school diploma constitutes a change in placement, requiring prior written notice that must contain all the requirements in Rule IV.D, including being given a reasonable time before Nebo School District proposed to terminate the student's eligibility under the IDEA by issuing the student a diploma (34 CFR § 300.503).

   d. The term "regular high school diploma" does not include an alternative degree that is not fully aligned with the State's academic standards, such as a certificate or a GED (34 CFR § 300.102(a)(3)(iv)).

2. A student with a disability served by a special education program shall satisfy high school completion or graduation criteria, consistent with State and federal law and the student's IEP. Nebo School District may modify graduation requirements consistent with the student's IEP (R277-700-6(25)). Nebo School District may award a student an alternate diploma or certificate of completion consistent with state and federal law and

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the student's IEP, as more fully described in Nebo School District Policy JS, Special Education.

3. The IEP Team must refer to the USBE Special Education Graduation Guidelines for additional information regarding modifying graduation requirements and IEP substitutions.

VII.D. TERMINATION OF SERVICES UPON REACHING AGE 22 (R277-419-2(25)(B); RULES VII.D.)

1. If a student with a disability turns 22 any time after July 1, LEAs must continue to provide FAPE until the end of that school year.

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VIII. RESPONSIBILITIES OF THE UTAH STATE BOARD OF EDUCATION

In addition to the requirements listed below, Nebo School District provides data as required for State and Federal reports and other State functions as listed in Rules VIII.

VIII.A. GENERAL SUPERVISORY AUTHORITY

1. LEA Special Education Program Funding (Rules VIII.A.3.)
    a. Nebo School District shall provide, either singly or in cooperation with other school districts or public institutions, a free appropriate public education program for all students with disabilities who are enrolled in Nebo School District. The program shall include necessary special facilities, instruction, and education-related services. The costs of Nebo School District's program, or share of a joint program, shall be paid from LEA funds.
    b. Nebo School District shall receive funds under UCA Title 53F, Chapter 2, State Funding--Minimum School Program, and other applicable laws to provide special education services in accordance with the Rules.
    c. Nebo School District may, singly or in cooperation with other public entities, provide education and training for persons with disabilities who are younger than 3 or older than 22. The cost of such a program may be paid from fees, contributions, and other funds received by LEA for support of the program but may not be paid from public education funds.
2. The requirements of Part B of the IDEA and the Rules are binding on each LEA and other public agency that has direct or delegated authority to provide special education and related services in the State of Utah.

VIII.B. STATE ELIGIBILITY (34 CFR § 300.110; USBE VIII.B.3.)

1. Program Options.
    a. Nebo School District takes steps to ensure that its students with disabilities have available to them the variety of educational programs and services available to nondisabled students in the area served by the agency, including art, music, industrial arts, consumer and homemaking education, and vocational education.

VIII.C. USBE PROGRAM MONITORING (USBE VIII.D.2-3.)

1. Nebo School District is involved in the Utah's Program Improvement Planning System (UPIPS) monitoring system, as required under Part B of the IDEA, R277-709, and R277-114-3. Nebo School District shall complete the required activities according to the timeline provided by the USBE staff.
2. Results of the monitoring process are publicly available, upon request.

VIII.D. PERSONNEL QUALIFICATIONS (34 CFR § 300.156; RULES VIII.K.3-5.)

1. Qualifications for special education teachers (R277-504).

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The USBE and IDEA established qualifications for each person employed as a public school special education teacher in the State who teaches in an elementary school, middle school, or secondary school.

2. Related services personnel and paraeducators (R277-506 and R277-524).

   The qualifications include qualifications for related services personnel and paraeducators that:

   a. Are consistent with any State-approved or State-recognized certification, licensing, registration, or other comparable requirements that apply to the professional discipline in which those personnel are providing special education or related services; and

   b. Ensure that related services personnel who deliver services in their discipline or profession:

      (1) Meet the requirements; and

      (2) Have not had certification or licensure requirements waived on an emergency, temporary, or provisional basis; and

   c. Allow paraeducators and assistants who are appropriately trained and supervised, in accordance with State law, regulation, or written policy, in meeting the requirements of this part, to be used to assist in the provision of special education and related services under Part B of the IDEA to students with disabilities.

   d. Interpreters for the Deaf.

      Under UCA 35A-13-604, an individual is required to be certified as an interpreter if that individual provides interpreter services for deaf and hard of hearing students.

3. Notwithstanding any other individual right of action that a parent, adult student, or student may maintain under this part, nothing in this part shall be construed to create a right of action on behalf of an individual student or a class of students for the failure of a particular SEA, LEA, or other public agency employee to be highly qualified, or to prevent a parent or adult student from filing a State complaint about staff qualifications with the State Director of Special Education.

VIII.E. REPORTING ON SUSPENSION AND EXPULSION RATES (34 CFR § 300.170; RULES VIII.M.)

1. Through daily uploads, Nebo School District shall report to the USBE staff, through the UTREx reporting system, on the rates of long-term suspensions and expulsions of students with disabilities and nondisabled students, including data disaggregated by race and ethnicity. The USBE staff shall examine these data to determine if significant discrepancies are occurring:

   a. Between nondisabled students and students with disabilities within Nebo School District.

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2. If discrepancies are occurring, the USBE staff shall review and, if appropriate, require revisions in both USBE and LEA policies, procedures, and practices to ensure compliance with Part B of the IDEA.
3. Policies, procedures, and practices to be reviewed and, if appropriate, revised, include:
    a. The development and implementation of IEPs;
    b. The use of positive behavior interventions and supports; and
    c. Procedural safeguards.

VIII.F. PROHIBITION ON MANDATORY MEDICATION (34 CFR § 300.174; RULES VIII.X.)

1. The USBE prohibits State and Nebo School District personnel from requiring parents or adult students to obtain a prescription for substances identified under schedules I, II, III, IV, or V in section 202(c) of the Controlled Substances Act for a student as a condition of attending school, receiving an evaluation, or receiving services under Part B of the IDEA (21 USC § 812(c)).
2. Nothing in Rules VIII.X.1. shall be construed to create a Federal prohibition against teachers and other school personnel consulting or sharing classroom-based observations with parent(s) or adult student regarding a student's academic and functional performance, or behavior in the classroom or school, or regarding the need for evaluation for special education or related services related to child find.

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IX. LEA ELIGIBILITY AND RESPONSIBILITIES

IX.A. LEA ELIGIBILITY FOR IDEA PART B FUNDS (34 CFR §§ 300.211–212, 220)

Federal special education funding is made available through a grant to the state from the Office of Special Education Programs (OSEP). These funds are restricted and may only be used to provide services and program for students who qualify under Part B of the IDEA. Funds are available for students who are 3–5 (section 619 Preschool) and for students age 3–21 (section 611 School-Age). Some funds are retained at the state level for administration and for state level activities. The remaining funds are distributed to Utah Local Education Agencies (LEAs) by formula.

1. Annually, the USBE staff shall notify Nebo School District of the availability of Federal funds under Part B of the IDEA. In order to receive IDEA Part B flow-through funds, Nebo School District must have in effect a USBE-approved special education program (Rules X.B.2.), including policies and procedures that are consistent with the Rules.
2. Nebo School District must have a USBE-approved special education program (UCA 53F-2-307; (Rules IX.A.2). Nebo School District's program is approved by the state board when Nebo School District's special education policies and procedures are approved by the USBE special education staff and then by Nebo School District's local board in a public meeting. Nebo School District must submit documentation of the local board's approval to the USBE special education staff. The USBE approval of Nebo School District's policies and procedures includes the approval of any supporting documentation necessary to ensure their implementation. All required minimum components of Rules A.2.a-e are addressed in this policies and procedures manual.
3. As part of establishing eligibility for Part B funds, Nebo School District must have revised policies and procedures in alignment with the IDEA 2004 final regulations and current Rules within one year of the final USBE approval of Rules.
4. Policies and procedures submitted by Nebo School District in accordance with this section, and approved by the USBE staff, remain in effect until any of the following occur (34 CFR § 300.220):
    a. The LEA submits modifications to the USBE staff that the SEA or LEA determines are necessary;
        (1) The provisions of the Rules apply to any modifications in an LEA's policies and procedures in the same manner and to the same extent as the LEA's original policies and procedures.
    b. The USBE staff gives the LEA notice of a new interpretation of the IDEA by Federal or State courts, or a change in Federal statute; or
    c. There is an official finding of noncompliance with Federal or State law or regulations that requires a change in the LEA's policy and procedures.

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5. Nebo School District must have on file with the USBE staff, information to demonstrate that it will make available to parents of students with disabilities or adult students and to the general public all documents relating to the eligibility of the LEA under Part B of the IDEA (34 CFR § 300.212).
6. Nebo School District creates annual improvement goals based on the State Performance Plan (SPP) and Annual Performance Report (APR) Indicators to improve outcomes for students with disabilities (Rules IX.A.2.d(2)(r)).
7. Nebo School District collects and provides additional information which the USBE may require in order to meet Federal reporting requirements, including suspension and expulsion rates, LRE environments, disproportionality data, personnel information, and others (Rules IX.A.2.e).

IX.B. USE OF PART B FEDERAL FUNDS BY THE LEA (34 CFR §§ 300.200–206, 208)

1. Nebo School District submits a plan that provides assurances to the USBE that Nebo School District meets each of the conditions in Rules IX.B. (34 CFR § 300.200).
2. Nebo School District has in effect policies, procedures, and programs that are consistent with the State policies and procedures established in the Rules (34 CFR § 300.201).
3. Use of amounts (34 CFR § 300.202).

   Nebo School District has on file with the USBE staff, information to demonstrate that amounts provided to the LEA under Part B of the IDEA:

   a. Will be expended in accordance with the applicable provision of the Rules.
   b. Will be used only to pay the excess costs of providing special education and related services to students with disabilities consistent with the Rules; and
   c. Will be used to supplement State, local, and other Federal funds and not to supplant those funds.
4. The excess cost requirement prevents Nebo School District from using funds provided under Part B of the IDEA to pay for all of the costs directly attributable to the education of a student with a disability.
5. Nebo School District meets the excess cost requirement if it has spent at least a minimum average amount for the education of its students with disabilities before funds under Part B of the IDEA are used.
6. Maintenance of effort (34 CFR § 300.203).
   a. Eligibility standard.
      (1) For purposes of establishing Nebo School District's eligibility for an award for a fiscal year, the USBE must determine that Nebo School District budgets for the education of students with disabilities for at least the same amount, from at least one of the following sources, as Nebo School District spent for that purpose

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from the same source for the most recent fiscal year f or which information is available:

(a) Local funds only;

(b) The combination of State and local funds;

(c) Local funds only on a per capita basis; or

(d) The combination of State and local funds on a per capita basis.

(2) When determining the amount of funds that Nebo School District must budget to meet the requirement in paragraph Rules IX.B.6.a.(1), Nebo School District may take into consideration, to the extent the information is available, the exceptions and adjustment provided in 34 CFR §§ 300.204 and 300.205 that Nebo School District:

(a) Took in the intervening year or years between the most recent fiscal year for which information is available and the fiscal year for which Nebo School District is budgeting; and

(b) Reasonably expects to take in the fiscal year for which Nebo School District is budgeting.

(3) Expenditures made from funds provided by the Federal government for which the SEA is required to account to the Federal government or for which Nebo School District is required to account to the Federal government directly or through the USBE may not be considered in determining whether Nebo School District meets the standard in Rules IX.B.6.a.(1).

b. Compliance standard.

(1) Except as provided in 34 CFR §§ 300.204 and 300.205, funds provided to Nebo School District under Part B of the IDEA will not be used to reduce the level of expenditures for the education of students with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year.

(2) Nebo School District meets this standard if it does not reduce the level of expenditures for the education of students with disabilities made by Nebo School District from at least one of the following sources below the level of those expenditures from the same source for the preceding fiscal year, except as provided in 34 CFR §§ 300.204 and 300.205:

(a) Local funds only;

(b) The combination of State and local funds;

(c) Local funds only on a per capita basis; or

(d) The combination of State and local funds on a per capita basis.

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(3) Expenditures made from funds provided by the Federal government for which the USBE is required to account to the Federal government or for which Nebo School District is required to account to the Federal government directly or through the USBE may not be considered in determining whether Nebo School District meets the standard of Rules IX.B.6.b.(1) and IX.B.6.b.(2).

c. Subsequent years.

(1) If, in the fiscal year beginning on July 1, 2013 or July 1, 2014, Nebo School District fails to meet the requirements of 34 CFR § 300.203 in effect at that time, the level of expenditures required of Nebo School District for the fiscal year subsequent to the year of the failure is the amount that would have been required in the absence of that failure, not Nebo School District's reduced level of expenditures.

(2) If, in any fiscal year beginning on or after July 1, 2015, Nebo School District fails to meet the requirement of Rules IX.B.6.b.(2)(a) or IX.B.6.b.(2)(c) and Nebo School District is relying on local funds only, or local funds only on a per capita basis, to meet the requirements of the Rules IX.B.6.a or IX.B.6.b, the level of expenditures required of Nebo School District for the fiscal year subsequent to the year of the failure is the amount that would have been required under Rules IX.B.6.b.(2)(a) or IX.B.6.b.(2)(c) in the absence of that failure, not Nebo School District's reduced level of expenditures.

(3) If, in any fiscal year beginning on or after July 1, 2015, Nebo School District fails to meet the requirement of Rules IX.B.6.b.(2)(b) or IX.B.6.b.(2)(d) and Nebo School District is relying on the combination of State and local funds, or the combination of State and local funds on a per capita basis, to meet the requirements of Rules IX.B.6.a or IX.B.6.b, the level of expenditures required of Nebo School District for the fiscal year subsequent to the year of the failure is the amount that would have been required under Rules IX.B.6.b.(2)(b) or IX.B.6.b.(2)(d) in the absence of that failure, not Nebo School District's reduced level of expenditures.

d. Consequence of failure to maintain effort.

(1) If Nebo School District fails to maintain its level of expenditures for the education of students with disabilities in accordance with Rules IX.B.6.b, the USBE is liable in a recovery action under section 452 of the General Education Provisions Act (20 USC § 1234a) to return to the Department, using non-Federal funds, an amount equal to the amount by which Nebo School District failed to maintain its level of expenditures in accordance with Rules IX.B.6.b. in that fiscal year, or the amount of Nebo School District's Part B subgrant in that fiscal year, whichever is lower.

(2) If the USBE is required to return funds to the Department because of Nebo School District's failure to meet the Maintenance of Effort requirement, the

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USBE shall reduce the amount provided to Nebo School District's Minimum School Program (MSP) Basic Program on a 1/12 basis.

7. Exception to maintenance of effort (34 CFR § 300.204).

   Nebo School District may reduce the level of expenditures by Nebo School District under Part B of the IDEA below the level of those expenditures for the preceding fiscal year if the reduction is attributable to any of the following:

   a. The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

   b. A decrease in the enrollment of students with disabilities.

   c. The termination of the obligation of Nebo School District, consistent with this part, to provide a program of special education to a particular student with a disability that is an exceptionally costly program, as determined by the USBE staff, because the student:

      (1) Has left the jurisdiction of Nebo School District;

      (2) Has reached the age at which the obligation of Nebo School District to provide a FAPE to the student has terminated; or

      (3) No longer needs the program of special education.

   d. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

   e. The assumption of cost by the high-cost (i.e., Intensive Services fund) fund operated by the USBE staff.

8. Adjustment to local fiscal efforts in certain fiscal years (34 CFR § 300.205).

   a. For any fiscal year for which the allocation received by Nebo School District under Part B of the IDEA exceeds the amount the LEA received for the previous fiscal year, Nebo School District may reduce the level of expenditures otherwise required by maintenance of efforts requirements by not more than 50 percent of the amount of that excess.

   b. Use of amounts to carry out activities under ESEA/ESSA.

      If Nebo School District exercises the authority to reduce the level of expenditures due to an increase in Part B funds, Nebo School District must use an amount of local funds equal to the reduction in expenditures to carry out activities that could be supported with funds under the ESEA/ESSA, regardless of whether Nebo School District is using funds under the ESEA/ESSA for those activities.

   c. The USBE staff must prohibit Nebo School District from reducing the level of expenditures for a fiscal year, if the USBE staff determines that:

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(1) Nebo School District is unable to establish and maintain programs of FAPE that meet the requirements of Part B of the IDEA, or

(2) The USBE staff has taken action against Nebo School District under Section 616 of the IDEA and subpart F of the regulations (Monitoring, Technical Assistance, and Enforcement).

d. The amount of funds expended by Nebo School District for mandatory or voluntary Coordinated Early Intervening Services (CEIS) shall count toward the maximum amount of expenditures that Nebo School District may reduce under the requirements of this section.

9. If the USBE staff determines that Nebo School District is not meeting the requirements of the Rules, the USBE staff may prohibit Nebo School District from treating funds received under Part B of the IDEA as local funds under this section for any fiscal year, but only if it is authorized to do so by the State constitution or State statute.

10. School-wide programs under Title I of the ESEA/ESSA (34 CFR § 300.206).

a. Nebo School District may use funds received under Part B of the IDEA for any fiscal year to carry out a school-wide program under section 1114 of the ESEA/ESSA, except that the amount used in any school-wide program may not exceed the amount received by the LEA under Part B of the IDEA for that fiscal year:

(1) Divided by the number of students with disabilities in the jurisdiction of the LEA; and

(2) Multiplied by the number of students with disabilities participating in the school-wide program.

b. The funds described in this section must be considered as Federal Part B funds for purposes of the calculations required for excess costs and supplanting.

c. The funds may be used without regard to the requirements of 34 CFR § 300.202(a)(1) of the IDEA.

d. All other requirements of Part B of the IDEA must be met by Nebo School District using Part B funds for school-wide programs under section 1114 of the ESEA/ESSA, including ensuring that students with disabilities in school-wide program schools:

(1) Receive services in accordance with a properly developed IEP; and

(2) Are afforded all the rights and services guaranteed to students with disabilities under Part B of the IDEA.

IX.C. CHARTER SCHOOLS AND THEIR STUDENTS (34 CFR § 300.209; RULES IX.C.)

1. Nothing in the Rules prohibit school districts and charter schools from developing a Memorandum of Understanding (MOU) to address student specific needs and/or placements.

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IX.D. COORDINATED EARLY INTERVENING SERVICES (CEIS) (34 CFR § 300.226; RULES IX.D.)

1. Nebo School District may not use more than 15 percent of the amount it receives under Part B of the IDEA for any fiscal year, less any amount reduced by the LEA pursuant to maintenance of effort, if any, in combination with other amounts (which may include amounts other than education funds), to develop and implement coordinated early intervening services (CEIS), which may include interagency financing structures, for students in kindergarten through grade 12 (with a particular emphasis on students in kindergarten through grade three) who are not currently identified as needing special education or related services, but who need additional academic and behavioral support to succeed in a general education environment.
2. In implementing CEIS, Nebo School District may carry out activities that include:
    a. Professional learning (which may be provided by entities other than LEAs) for teachers and other school staff to enable such personnel to deliver scientifically based academic and behavior interventions, including scientifically based literacy instruction, and, where appropriate, instruction on the use of adaptive and instructional software; and
    b. Providing educational and behavioral evaluations, services, and supports, including scientifically based literacy instruction.
3. CEIS may not be used to limit or create a right to FAPE under Part B of the IDEA or to delay appropriate evaluation of a student suspected of having a disability.
4. Nebo School District must annually report to the USBE staff on:
    a. The number of students served under this section who received early intervening services; and
    b. The number of students served under this section who received early intervening services and subsequently receive special education and related services under Part B of the IDEA during the preceding two-year period.
5. Funds made available to carry out this section may be used to carry out coordinated early intervening services aligned with activities funded by, and carried out under, the ESEA/ESSA if those funds are used to supplement, and not supplant, funds made available under the ESEA/ESSA for the activities and services assisted under this section. LEAs should refer to the USBE CEIS Technical Assistance for additional information.

IX.E. PERSONNEL DEVELOPMENT (34 CFR § 300.207; RULES IX.E.)

1. Nebo School District must ensure that all personnel necessary to carry out Part B of the IDEA are appropriately and adequately prepared, subject to the requirements related to personnel qualifications and section 2122 of the ESEA/ESSA, as well as 34 CFR § 300.156; R277-504, R277-506, R277-520, and R277-524.

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2. Paraeducators, when used to carry out Part B of the IDEA, must be appropriately trained and supervised, and utilized in accordance with USBE Paraeducator Standards.
    a. Nebo School District shall provide documentation of paraeducator training and supervision to USBE staff upon request.

IX.F. FUNDED PREVALENCE OF DISABLING CONDITIONS (UCA 53F-2-307; RULES IX.F.)

1. The USBE shall limit a school district's allocation of State special education monies to 12.18 percent of the school district's average daily membership (ADM).
2. Students three and four years of age and those students turning five after September 1 who are classified as developmentally delayed are not included in the school district's 12.18 percent ADM maximum.
3. Public charter schools are not subject to the prevalence funding limits in this section because a charter school's boundaries are not defined.

IX.G. LEA PROVISION OF FAPE (34 CFR § 300.101; RULES IX.G.)

1. Nebo School District will oversee the caseload of each special educator (including psychologists, social workers, speech-language pathologists, occupational therapists, physical therapists, adapted PE specialists, and any other related servers) to ensure that a free appropriate public education is available to all eligible students with disabilities.

IX.H. ROUTINE CHECKING OF HEARING AIDS AND EXTERNAL COMPONENTS OF SURGICALLY IMPLANTED MEDICAL DEVICES (34 CFR § 300.113; RULES IX.H.)

1. Hearing aids. Nebo School District must ensure that hearing aids worn in school by students with hearing loss, including deafness, are functioning properly.
2. External components of surgically implanted medical devices.
    a. Subject to Rules IX.H.2.b., each public agency must ensure that the external components of surgically implanted medical devices are functioning properly.
    b. For a student with a surgically implanted medical device who is receiving special education and related services, Nebo School District is not responsible for the post-surgical maintenance, programming, or replacement of the medical device that has been surgically implanted (or of an external component of the surgically implanted medical device).

IX.I. EDUCATOR LICENSE REQUIREMENTS (R277-504; R277-506; R277-520; RULES IX.I.)

Professionals providing services to students with disabilities must hold a Utah Professional Educator License or Endorsement in the area in which they provide services. This includes special education teachers, speech/language pathologists, school psychologists, school social workers, and other professionals. Physical and occupational therapists must hold

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appropriate Utah licensure. The Nebo School District administration and human resources department shall be responsible for the evaluation of the appropriateness of licenses and endorsements when assigning staff members. Nebo School District refers to the USBE Teaching, Leadership, and Paraeducator Standards.

1. *Preschool Special Education (Birth–Age 5) License* area of concentration means a teaching license required for teaching preschool students with disabilities (R277-501-2(11)).
2. *Special Education (K–12) License* area of concentration means the license required for teaching students with disabilities in kindergarten through grade 12. Special Education areas of concentration carry endorsements in at least one of the following areas (R277-504-2(13)(a)):
    a. Mild/Moderate Disabilities,
    b. Severe Disabilities,
    c. Deaf and Hard of Hearing,
    d. Blind and Visually Impaired, and
    e. Deafblind.
3. Teachers providing services to the single category of Speech Language Impairment must hold the appropriate license, endorsement, or area of concentration in the category of Speech Language Impairment (R277-506).
4. Teachers assigned to teach academic subjects in elementary and secondary special education programs must, in addition to their special education license, meet the standards for personnel under the USBE and the ESEA/ESSA.
5. School social workers and school psychologists providing services to students with disabilities must be licensed by the USBE (R277-506).
6. Teachers serving preschool-aged students with disabilities must hold the Special Education (Birth–Age 5) educator license (R277-504).
7. Individuals providing psychological evaluation services for students with disabilities must hold a Utah education license for school psychologists or State licensure and meet the assessment publisher's criteria for administration (R277-506).

IX.J. PURCHASE OF INSTRUCTIONAL MATERIALS IN ACCESSIBLE FORMATS (34 CFR § 300.210; RULES IX.J.)

1. Nebo School District chooses to coordinate with the National Instructional Materials Access Center (NIMAC), when purchasing print instructional materials, and must acquire those instructional materials in the same manner, and subject to the same conditions as the USBE under Rules VIII.W.

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2. Nothing in this section relieves Nebo School District of its responsibility to ensure that students with disabilities who need instructional materials in accessible formats but are not included under the definition of blind or other persons with print disabilities or who need materials that cannot be produced from NIMAS files, receive those instructional materials in a timely manner.
3. For all purposes of this section, the USBE defines timely manner as follows: the USBE and LEAs must take reasonable steps to provide instructional materials in accessible formats to students with disabilities who need those instructional materials at the same time as other students receive instructional materials.

IX.K. SCHOOL DISTRICTS TO PROVIDE USDB CLASS SPACE (UCA 53E-8-410; RULES IX.K.)

1. If Nebo School District has students who reside within Nebo School District's boundaries and are served by the Utah Schools for the Deaf and the Blind (USDB), Nebo School District shall make a good faith effort to provide the USDB with space required for programs offered by the USDB.

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X. SPECIAL EDUCATION FUNDING (RULES X.)

As the State Education Agency (SEA), the USBE has a responsibility under both Federal and State law to monitor implementation of the IDEA by LEAs through a system of general supervision that improves educational results and functional outcomes and ensures that public agencies meet program requirements. The special education program that is funded both from federal and state funds and it is critical to understand the similarities and differences of these funding sources.

"Federal special education funds" means funds paid to the State under IDEA Part B for the purposes of special education.

"State special education funds" means state funds appropriated to public education for the purposes of special education.

Federal special education funds are calculated, allocated, and classified differently than state special education funds. Rules X outline the regulations, restrictions, and allowable costs and activities applicable to each funding source; some requirements are the same for both funding sources and some provisions apply only to one or the other.

X.A. STATE SPECIAL EDUCATION FUNDS GENERALLY (RULES X.A.)

1. State special education funds may be spent only for direct costs, as outlined in the Rules. Direct costs are those elements of cost which can be easily, obviously, and conveniently identified with specific special education activities or programs, as distinguished from those costs incurred for several different activities or programs and whose elements are not readily identifiable with specific special education activities.
2. State special education funds are appropriated to the Minimum School Program (MSP) and provide restricted (categorical) monies that must be spent for the education of students with disabilities.

X.B. ALLOCATION OF STATE SPECIAL EDUCATION FUNDS FOR PROGRAMS FOR STUDENTS WITH DISABILITIES (UCA 53F-2-307; R277-479; RULES X.B.3.)

1. Nebo School District must be current with the Utah Program Improvement Planning System (UPIPS) monitoring requirements, including correction of noncompliance within one year of notification, annual Corrective Action Plan (CAP) and Program Improvement Plan (PIP) reports, and desk audit submissions to be eligible for State special education funds.

X.C. SPECIAL EDUCATION ADD-ON ALLOWABLE USE (FUND 1205) (UCA 53F-2-307(1); RULES X.C.)

1. Nebo School District will use Special Education add-on funds in accordance with Rules X.B. and to cover the direct costs of providing special education to students with disabilities.

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X.D. SPECIAL EDUCATION SELF-CONTAINED ALLOWABLE USE (FUND 1210) (UCA 53F-2-307(3); RULES X.E.)

1. "Self-contained" means a public-school student with an IEP or a youth in custody/care (YIC) who receives 180 minutes or more of special education or YIC services during a typical school day per R277-419-2(35).
2. Nebo School District will use Special Education Self-Contained funds only for direct costs attributable to the cost of the special education of students with disabilities whose placement is a special class or self-contained environment.

X.E. STATE SPECIAL EDUCATION IMPACT AID ALLOWABLE USE (FUND 1225) (UCA 53F-2-307(1); RULES X.I.)

1. Nebo School District will use state special education funds for direct costs attributable to the cost of administering the special education program as follows:
   a. Costs for students in state custody (prisons, detention facilities, and the state hospital)
   b. Additional costs attributable for services to students with low-incidence disabilities

X.F. STATE SPECIAL EDUCATION EXTENDED SCHOOL YEAR (ESY) ALLOWABLE USE (FUND 1220) (UCA 53F-2-308(2); RULES X.K.)

1. Nebo School District will use state special education funds for direct costs attributable to the cost of extended year services (ESY) provided to students with disabilities, determined by the student's IEP team to require ESY in order to receive a FAPE and in accordance with R277-751.

X.G. STATE EXTENDED SCHOOL YEAR STIPEND FOR SPECIAL EDUCATORS (EYSE) ALLOWABLE USE (FUND 1278) (UCA 53F-2-310; RULES X.M.)

1. Nebo School District will use state special education funds for salaries and allowable benefits of Special Education Teachers, or Speech Language Pathologists who provide eligible services under R277-525-2.
2. A special educator receiving a stipend shall: (a) work an additional day beyond the number of days contracted with the special educator's school district or school for each daily stipend; (b) schedule the additional days of work before or after the school year; and (c) use the additional days of work to perform duties related to the IEP process, including: administering student assessments, conducting IEP meetings, writing IEP's, conferring with parent(s) or adult students, and preparing and maintaining records.

X.H. STATE SPECIAL EDUCATION INTENSIVE SERVICES ALLOWABLE USE (FUND 1230) (UCA 53F-2-309(1); RULES X.O.)

1. Nebo School District will use state special education funds for direct costs attributable to the cost of implementing IEPs for students with disabilities.

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2. Cost of services to a student with a disability must be in excess of three times the annual average per pupil expenditure (APPE) as calculated by USBE Financial Operations.
3. Costs must meet the eligibility requirements outlined in R277-752.

X.I. STATE SPECIAL EDUCATION FUNDS ALLOWABLE USE (RULES X.P.)

1. State special education funds may be spent only for direct costs, as outlined in Rules X.B. Direct costs are those elements of cost which can be easily, obviously, and conveniently identified with specific special education activities or programs, as distinguished from those costs incurred for several different activities or programs and whose elements are not readily identifiable with specific special education activities. (Rules X.A.1.).
2. Nebo School District will use state special education funds for the costs of providing for specially designed instruction, related services, and supplementary aids and services provided in a regular class or other education-related setting to a student with a disability in accordance with the IEP of the student.
3. Nebo School District will use state special education funds for the costs of providing inclusive special education preschool services.
4. Nebo School District will use state special education funds for the costs of including peer models in IEP services that require a peer model.
5. Nebo School District will use state special education funds for the costs of providing co-teaching, in which both a licensed general educator and licensed special education teacher plan and provide specially designed instruction.
6. Nebo School District follows the allowable use of state special education funds as listed in Rules X.P.6.

X.J. ALLOWABLE COSTS FOR FEDERAL (IDEA) SPECIAL EDUCATION FUNDS (RULES X.R.1.; 4-7.)

1. Funds paid to the State under IDEA Part B for the purposes of special education ("Federal special education funds") are calculated, allocated, and classified differently than State special education funds.
2. Nebo School District will use Federal special education funds for the costs of providing for specially designed instruction, related services, and supplementary aids and services provided in a regular class or other education-related setting to a student with a disability in accordance with the IEP of the student.
3. Nebo School District will use Federal special education funds for the costs of providing inclusive special education preschool services.
4. Nebo School District will use Federal special education funds for the costs of including peer models in IEP services that require a peer model.

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5. Nebo School District will use Federal special education funds for the costs of providing co-teaching, in which both a licensed general educator and licensed special education teacher plan and provide specially designed instruction.
6. Nebo School District follows the allowable use of Federal special education funds, as listed in Rules X.R.8.

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NEBO SCHOOL DISTRICT BOARD OF EDUCATION POLICIES AND PROCEDURES

SECTION: J - Students
POLICY TITLE: Special Education
FILE NO.: JS
DATED: September 8, 2021

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1. GENERAL PROVISIONS

1.1. Purpose and Philosophy

1.1.1. The *Individuals with Disabilities Education Improvement Act* (IDEA) is a federal law that provides states with funding and associated requirements for educating students with disabilities. 20 U.S.C. 1400, *et seq.* (2004); 34 CFR 300, *et seq*. Utah law, in turn, affords students with disabilities the right to a free, appropriate public education (FAPE) and grants the Utah State Board of Education (USBE) general control and supervision over educational programs for such students. UTAH CODE ANN. § 53E-7-201, *et seq*.

1.1.2. The USBE has implemented the IDEA and adopted a detailed and comprehensive set of requirements titled *Special Education Rules* (*Rules*), modeled after the IDEA implementing regulations, to guide school districts in the provision of special education. UTAH ADMIN. CODE R277-750. The *Rules* require that the District's special education policies and procedures be approved by USBE staff and then by the Nebo Board. Rules IX.A.2. (August 2020).

1.1.3. The Board of Education of Nebo School District adopts this policy, together with Exhibit 1, *Nebo School District Special Education Policies and Procedures Manual* (*Manual*), to ensure the provision of a FAPE to students with disabilities in accordance with state and federal laws, rules, and regulations and to satisfy the requirements of the *Rules*.

1.2. Adoption of USBE *Special Education Rules*

1.2.1. The District hereby adopts and incorporates by reference the USBE *Special Education Rules*, as updated, available from the Department of Special Education or online at the USBE website. Employees and patrons are directed to the *Rules* for a comprehensive description of program requirements and procedures.

1.2.2. Where the *Rules* allow for local district discretion, such discretion is outlined in this policy or delegated to District administration. For guidance and direction not specified in this policy, employees, parents, and students should consult the *Rules*.

1.3. Budget

The District provides detailed budget information and budget categories in its annual application for IDEA Part B funding submitted to the USBE.

1.4. Assurances

Students are enrolled in the District without restrictions due to race, color, gender, national origin, disability status, or religion. In conjunction with its annual application for IDEA Part B funding, the District submits to the USBE any required assurances of compliance with federal law, including IDEA Parts A and B; the National Instructional Materials Accessibility Standard; restrictions on lobbying, debarment, suspension, and other responsibility matters; and the Drug-Free Workplace Act of 1988,.

1.5. Full Educational Opportunity Goal

The District hereby affirms the goal of providing a full educational opportunity to all students with disabilities determined eligible for special education or special education and related services under the IDEA and the *Rules* of the ages between three and twenty-two, and in accordance with all of the timeline requirements of the IDEA with respect to the identification, location, evaluation, and provision of a FAPE.

2. IDENTIFICATION, LOCATION, AND EVALUATION

2.1. Child Find

2.1.1. The District has no responsibility for Child Find for charter school students.

2.1.2. All students with disabilities shall be identified, located, and evaluated, regardless of the severity of the disability. Employees shall use practical methods for determining which students are currently receiving needed special education or special education and related services. The District shall conduct at least the following procedures to ensure that students suspected of having a disability are identified and located:

2.1.2.1. The enrollment form requests that a parent indicate whether a student has received special education or related services in a previous school or educational program. If a parent indicates that the student has previously received special education or related services, the school in which the student is enrolling shall request the special education records from the previous school.

2.1.2.2. The District follows all the procedures detailed on the In-State and Out-of-State Transfer Student Checklists on the USBE website.

2.1.2.3. The District provides annual training to District personnel on its child find obligation and on awareness of observed academic or social/emotional behaviors that might suggest a suspected disability.

2.1.2.4. The District provides notice in the Parent Information Guide and on the District website of the referral procedures and of the availability of services for eligible students with disabilities.

2.1.2.5. Identification, location, and evaluation of a child ages zero through two years old suspected of having a disability should be referred to Kids Who Count, which is the authorized IDEA Part C Infants and Toddlers' Program for the District.

2.1.2.6. The District collaborates and coordinates with the Utah Department of Health, which is the designated Part C Early Intervention Provider, to ensure that students with disabilities are identified, located, evaluated, and have FAPE available by age three.

2.2. Referral or Request for Initial Evaluation

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2.2.1. When a parent, adult student, or school staff member suspects a student may have a disability under the IDEA, a request for an initial evaluation may be made through the following referral procedure:

2.2.1.1. Teachers document results of classroom instruction and intervention and submit to a Student Support Team (SST), which includes a general education teacher. Pre-referral interventions or a Response to Intervention system are not used to delay an evaluation for eligibility when a staff member or parent(s) or adult student requests an evaluation.

2.2.1.2. The person making the referral/request for initial evaluation completes and signs the Referral for Evaluation for Special Education Services. If school personnel are making the referral, documentation of contacts with the parents about the concerns regarding the student's educational performance is attached.

2.2.1.3. The referral form is given to the principal or special education teacher, who reviews existing data (including results of any interventions attempted and the Child Management Team recommendations) on the student and determines if the referral should go forward for a full evaluation.

2.2.1.3.1. If it is decided that the evaluation should take place, an IEP team member assigned by the principal or designee obtains the parental or adult student consent and oversees and/or conducts the evaluation.

2.2.1.3.2. If the referral is not going to result in a full evaluation, the principal or special education teacher sends the parent a Written Prior Notice of Refusal to conduct an evaluation.

2.2.1.4. The District shall respond to each request for evaluation within a reasonable time.

2.3. Evaluation

2.3.1. Parental/Adult Student Consent

2.3.1.1. Prior to initiating a full and complete individual evaluation, Written Prior Notice must be given to, and consent obtained from, the parent(s) of the student or the adult student as set forth in the *Rules*.

2.3.1.2. When the signed parental or adult student consent or refusal of consent for evaluation is received at the school, the school secretary or special education teacher writes the date it was received on the form. If parental or adult student consent is obtained, this date documents the beginning of the 45-day timeline for the evaluation set forth in the *Rules*.

2.3.2. Evaluation Process

2.3.2.1. When conducting an evaluation, the assigned case manager gathers existing data about the student's educational performance for the evaluation team to consider. Data may include grades, courses completed, statewide test results, school-wide test results, classroom assessments, teacher interviews, parent input, observations, notes in the student's cumulative file, and other available information.

2.3.2.2. The administration of additional assessments follows the requirements of the *Rules*. Evaluations for students suspected of having a disability in each of the

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13 areas of disability include the requirements for evaluation procedures and assessment of student performance in specific areas identified in the *Rules*.

2.3.2.3. If the IEP Team and other qualified professionals, as appropriate, determine that no additional data are needed to determine continuing eligibility and student needs, the parent(s) or adult student is given Written Prior Notice of that decision and of their right to request additional assessment.

2.3.2.3.1. The District then prepares a new Evaluation Summary Report, including new and previous data as appropriate, and sends a Notice of Meeting for Eligibility Determination.

2.3.2.3.2. At the Eligibility Team meeting, a new Eligibility Determination form is completed and signed by the participating Team members, and the parent(s) or adult student is given Written Prior Notice of that determination along with a copy of the Evaluation Summary Report and the Eligibility Determination documents. Written Prior Notice is embedded in the Eligibility Determination document.

2.3.2.4. If the parent(s) or adult student requests additional assessment as part of the reevaluation, the District obtains written parental or adult student consent for evaluation and then completes the assessment in the areas of educational functioning requested.

2.3.2.4.1. When the additional assessment is completed, the School District then prepares a new Evaluation Summary Report, including new and previous data as appropriate, and sends a Notice of Meeting for Eligibility Determination.

2.3.2.4.2. At that meeting, a new Eligibility Determination form is completed and signed by the Team to indicate participation in the meeting, and the parent(s) or adult student is given Written Prior Notice of that determination along with a copy of the Evaluation Summary Report and the Eligibility Determination documents. Written Prior Notice is embedded in the Eligibility Determination document.

2.3.3. The District contacts the Utah Schools for the Deaf and Blind for assistance with administering and appropriately interpreting assessments for students with visual and/or hearing impairments.

2.3.4. Upon completion of the evaluation or reevaluation, the IEP Team and other appropriate professionals determine eligibility within a reasonable time.

2.4. Eligibility Determination

2.4.1. Notice of Meeting

Upon completion of the evaluation, the special education teacher or case manager will assemble an Eligibility Team and arrange a meeting of the team at a time and place mutually agreeable to the parent(s) and the team. A Notice of Meeting will be sent to the parent(s) or adult student and other members of the team stating the meeting purposes, time, place, who is expected to be in attendance, and informing the parent(s) or adult student that they may bring others who have knowledge or special expertise about the student to the meeting.

2.4.2. Evaluation Summary Report

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The special education case manager collects the results of the evaluation and writes a summary report of the evaluation information. This Evaluation Summary Report is included in the District's Eligibility Determination document for each disability category.

2.4.3. Eligibility Categories, Definitions, and Criteria

2.4.3.1. The District hereby adopts the definitions, evaluation requirements, and eligibility criteria outlined in the *Rules*.

2.4.3.2. The District hereby selects the pattern of strengths and weaknesses method of determining whether a student has a Specific Learning Disability. Specific procedures for making the determination may be developed by the Department of Special Education.

2.4.3.3. The determination of eligibility is documented on the Team Evaluation Summary Report and Written Prior Notice of Eligibility Determination form with signatures of team members.

2.4.3.4. The parent(s) or adult student is provided with a copy of the Team Evaluation Summary Report and Written Prior Notice of Eligibility Determination document(s).

3. IEP DEVELOPMENT AND SERVICE DELIVERY

Consistent with the *Rules*, the District will ensure that an individualized education program (IEP) is in effect for each eligible student. The District shall implement the following procedures to address the IEP requirements of the *Rules*.

3.1. IEP Team Meeting

3.1.1. Within 30 calendar days of the determination of eligibility, the District assigns a special education teacher/case manager who arranges a meeting of the IEP Team to develop an IEP at a place and time that is mutually agreed-on by the parent(s) or adult student and the School District.

3.1.2. A Notice of Meeting is sent to the parent(s) or adult student and other members of the team stating the purpose(s), time, place, who is expected to be in attendance, and explaining that the parent(s) or adult student or the School District may bring others who have knowledge or special expertise about the student to the meeting. The determination of knowledge or expertise of the invited person is made by the party who invited that person.

3.2. IEP Development and Content

3.2.1. In addition to the required elements of the statewide assessment program, the District administers the following schoolwide assessments: DIBELS in grades K–3, CBM in grades 4–8, and other assessments as determined. All students, including students with identified disabilities, are included in these assessments. Students with disabilities may participate in the assessments with appropriate accommodations and modifications as determined by the IEP Team and documented in the student's IEP. Alternate assessments for individual students, as determined by the student's IEP Team and documented in the student's IEP, are provided for students who cannot otherwise participate in the schoolwide or classroom assessments.

3.2.2. The IEP Team determines whether the student will need Extended School Year (ESY) services in order to receive a free appropriate public education.

3.2.2.1. This determination of the need for ESY services in the District is based on regression and recoupment data collected over at least two breaks in the school year consisting of 4 or more week days when there is no school.

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3.2.2.2. If the student's recovery from measured regression on pinpointed skills directly related to the IEP goals takes so long that the student would not receive a FAPE without services during the summer or other school break, the IEP Team must find the student eligible for ESY services.

3.2.2.3. Other factors are considered in determining if the student needs ESY in order to receive a FAPE. These include but are not limited to the following:

3.2.2.3.1. The degree of the student's impairment;

3.2.2.3.2. The ability of the parent(s) or adult student to provide the educational structure at home;

3.2.2.3.3. The student's rate of progress;

3.2.2.3.4. The student's physical or behavioral problems;

3.2.2.3.5. The areas of the student's curriculum that need continuous attention (such as emerging skills);

3.2.2.3.6. The student's vocational and transition needs;

3.2.2.3.7. The availability of alternative resources;

3.2.2.3.8. Whether a requested service is extraordinary to the student's condition;

3.2.2.3.9. Information from parent(s) or adult student and other caregivers; and

3.2.2.3.10. Other available data.

3.2.2.4. If the student is eligible for ESY services, the IEP Team shall develop a written document that indicates which IEP goals the student will work on during the ESY, what services will be provided, how long and how often the ESY services will be provided, and the setting(s) in which the services will be provided.

3.2.2.5. The IEP Team refers to the USBE ESY Technical Assistance Document on the USBE website.

3.3. IEP Team Access to IEP Information

The District prepares a summary of the present level of academic achievement and functional performance, goals, services, and program modifications and supports for each teacher of the student. This summary is provided to the teacher prior to the time of initial implementation of the IEP as well as when any changes to the IEP are made. Teachers must keep this information in a secure place to ensure that confidentiality is maintained.

3.4. Placement in the Least Restrictive Environment (LRE)

3.4.1. The District has available the IDEA required continuum of placement options, including placement in:

3.4.1.1. A *regular education classroom* (A student is placed in the grade-level general education classroom and the specialized instruction—and related services, if any—is provided there.),

3.4.1.2. A *regular classroom with itinerant services* (A student is placed in the grade-level general education classroom and the specialized instruction—and related services, if any—is provided, in a different setting.);

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3.4.1.3. A *special class* (A student is placed in a classroom with other students with disabilities and the specialized instruction—and related services, if any—is provided there.);

3.4.1.4. A *special school* (A student is placed in a separate day school made up solely of students with disabilities and the specialized instruction—and related services, if any—is provided there for more than 50% of the day.);

3.4.1.5. *Home instruction* (A student is placed in the student's home and specialized instruction—and related services, if any—is provided there. The IEP Team determines the amount of service time required for the student to make progress in the general curriculum and on IEP goals.); and

3.4.1.6. *Instruction in hospitals and institutions* (A student is placed in a hospital or institutional setting [often residential] made up solely of students with disabilities and the specialized instruction—and related services, if any—is provided there. The IEP Team determines the amount of service time required for the student to make progress in the general curriculum and on IEP goals.).

3.4.2. The District provides supplementary services, such as resource or itinerant instruction, in conjunction with placement in the regular education classroom, when needed.

3.4.3. In selecting the LRE, consideration is given to any potential harmful effects on the student or on the quality of services that the student needs, and the student is not removed from education in age-appropriate regular classrooms solely due to needed modifications in the grade-level curriculum.

3.5. Documentation of Participation

3.5.1. All members of the IEP Team sign the IEP document indicating that they participated in the development of the IEP. A parent's or adult student's signature on the IEP does not mean that the parent or adult student is in full agreement with the content of the IEP and does not abrogate the parent's or adult student's right to access the IDEA Procedural Safeguards.

3.5.2. If the School District, despite at least two documented attempts, is unsuccessful in having parental or adult student attendance at the meeting, the rest of the IEP Team proceeds with the meeting.

3.5.3. Parent(s) or the adult student may participate via telephone conference or video conference.

3.5.4. Parent(s) or the adult student is provided with a copy of the completed IEP at no cost, and Written Prior Notice of the School District's intent to implement the program and services in the IEP. This Notice is embedded in the IEP form. If the School District refuses to include in its offer of FAPE (as detailed on the IEP) any goals, services, program modifications, or other IEP content that the parent(s) or adult student has requested, a Written Prior Notice of that refusal is provided to the parent(s) or adult student.

3.6. Changes to the IEP

3.6.1. In making changes to the IEP after the annual IEP Team meeting for a school year, the parent(s) of a student with a disability or adult student and the District may agree not to convene an IEP meeting for the purposes of making those changes and instead develop a written document to amend or modify the student's current IEP.

3.6.2. Changes may be made in a meeting or by amendment to the existing IEP, at the request of any member of the IEP Team.

3.6.3. Changes may be needed if there is new information about the student's performance.

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3.6.4. Amendments to the IEP without a team meeting may be made only with the agreement of the School District and the parent(s) or adult student.

3.6.4.1. Amendments such as a change in the amount of special education or special education and related services that is no more than 30 minutes per week, a change of location that is no more than 60 minutes per week, or a goal change that is the next logical step forward or backwards and is based on the student's progress may be made without a team meeting.

3.6.4.2. If the change involves a move on the continuum of Least Restrictive Environment placement options, or the amount of services to be changed is more than indicated above, or a service is to be added, an IEP Team meeting is held, with a Notice of Meeting to all team members.

3.6.5. Upon request, the parent(s) or adult student is provided with a copy of the IEP with the amendments incorporated. The parent(s) or adult student is provided with Written Prior Notice that these additional actions or changes in actions will be implemented.

3.6.6. If changes are made to the student's IEP through the amendment process, the School District ensures that the student's IEP Team, including teachers and related service providers of the student, is informed of those changes.

4. GRADUATION

4.1. A student with a disability under the IDEA shall meet general graduation requirements with appropriate accommodations and curricular modifications as determined by the student's IEP.

4.2. Graduation issues must be addressed by the IEP team on an individual basis. The IEP is the vehicle for making changes to graduation requirements to meet the unique educational needs for students with disabilities. As such, the IEP must document the nature and extent of modifications, substitutions, and/or exemptions made to accommodate a student with a disability. The decision to terminate services, through graduation, for a student with a disability under the age of twenty-two (22), is an IEP team decision.

4.3. Graduation options for a student with a disability whose same age peers will graduate during a given academic year include the following:

4.3.1. Diploma

4.3.1.1. If all USBE and District graduation requirements are completed or if the student's graduation requirements as amended on the IEP are completed; the student will graduate and receive a regular high school diploma.

4.3.1.2. If graduation requirements as amended on the IEP are not completed and the student's IEP or transition plan indicates the need for transition services offered by the District, the student shall be allowed to participate in the graduation ceremonies; however, a diploma shall not be issued until the student has successfully completed the student's program.

4.3.2. Alternate Diploma

4.3.2.1. A school may award an alternate diploma to a student with a significant cognitive disability if the following conditions are met:

4.3.2.1.1. The student accesses grade-level core standards through the Essential Elements;

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4.3.2.1.2. The student's IEP team makes graduation substitutions in the same content area, from a list of alternative courses approved annually by the State Superintendent; and

4.3.2.1.3. The student meets the requirements before exiting school at or before age 22.

4.3.2.2. The District is still obligated to provide FAPE to an eligible student in accordance with the IDEA, notwithstanding the award of an alternate diploma.

4.3.3. If graduation requirements as amended on the IEP are not completed before the student reaches age twenty-two, the student may be issued a certificate of completion indicating that a record of competencies can be made available upon request.

4.3.4. If graduation requirements as amended on the IEP are not completed due to factors that are not a direct manifestation of the student's disability, as determined by the IEP team, the student is not eligible to participate in graduation ceremonies or receive a regular high school diploma until the amended requirements are met.

4.3.5. If graduation requirements as amended on the IEP are not completed due to factors that are a direct manifestation of the student's disability, as determined by the IEP team, the student shall be allowed to participate in graduation ceremonies, but is not eligible to receive a regular high school diploma until the amended requirements are met.

5. PROCEDURAL SAFEGUARDS

5.1. Independent Educational Evaluation (IEE)

5.1.1. The District places a cap of 160% of Medicaid rate on reimbursement of IEEs up to $1500.00. However, a parent may request a waiver based on the student's circumstance.

5.1.2. An IEE must take place no more than one hundred (100) miles from the Nebo School District Administration Office.

5.2. Parent and Third-Party Observations

5.2.1. Parents may observe a class in which their child is in attendance consistent with Nebo School District Administrative Directive 1.10, *Parent Classroom Observation*.

5.2.2. An individual who is not a District employee, volunteer, or agent, and who is not a parent of a child in a classroom, may not observe the classroom without permission from the principal.

5.2.3. Third-party service providers may not observe a classroom or conduct an evaluation of a student except as authorized by the IEP team and consistent with terms set forth in a memorandum of understanding or similar agreement between the District and the service provider.

6. TERMINATION OF SERVICES UPON REACHING AGE 22

A student's eligibility for services under this policy terminates at the end of the school year in which the student turns 22 years old. If a student with a disability turns 22 after July 1 and has not graduated, the District shall continue to provide FAPE until the end of the upcoming school year.

Board Approval 5/8/2021

EXHIBITS
Exhibit 1, Nebo School District Special Education Policies and Procedures Manual

REFERENCES
Individuals with Disabilities Education Improvement Act, 20 U.S.C. 1401, *et seq.*; 34 CFR 300, *et seq*.
UTAH CODE ANN. § 53E-7-202 through 208
UTAH ADMIN. CODE R277-419-2
UTAH ADMIN. CODE R277-705
UTAH ADMIN. CODE R277-750
Utah State Board of Education Special Education Rules, August 2020

FORMS
Special education forms are available on the department website.

HISTORY
Revised 8 September 2021 – added Exhibit 1, adapted from USBE model policies and procedures manual, in accordance with Rules IX.A.2 (August 2020); made technical changes.
Revised 8 January 2020 – added section on graduation requirements.
Revised 12 June 2019 – replaced discrepancy method of determining specific learning disability with pattern of strengths and weaknesses; added distance limitation for independent educational evaluation (IEE); revised section restricting eligibility of 22-yr-old students per HB317 (2018) and R277-419-2 (2018); made technical changes.
Revised 13 December 2017 – 2008 policy repealed and replaced by modified version of July 2017 USBE model policy.
Revised or Adopted 10 September 2008.

Board Approval 9/8/2021

NEBO SCHOOL DISTRICT BOARD OF EDUCATION POLICIES AND PROCEDURES

SECTION: I – Instruction
POLICY TITLE: Student Instruction and Materials
FILE NO.: IIA
DATED: September 8, 2021

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1. PURPOSE AND PHILOSOPHY

1.1. Utah law requires the Utah State Board of Education (USBE) to establish minimum standards for various elements of public education. Among those, USBE has established required core subjects and graduation requirements as addressed in Nebo School District Policy IKF, *Curriculum Standards and Graduation Requirements: Academic and Citizenship Credit and Grading*. In addition, USBE has established Core Standards to identify what individual students should be able to know and do at each grade level.

1.2. The Core Standards established by the USBE provide the framework on which District instructional programs and classroom teaching materials are designed. Curriculum, materials, and teaching style are all determined by the District and its individual schools and teachers. All Instruction and Instructional Materials must support the Core Standards established by the USBE.

1.3. This policy establishes requirements and procedures for Instruction, Instructional Materials, and Library Materials within Nebo School District. It also provides a procedure for parents and patrons to communicate with school and District officials regarding Curriculum, Instruction, Instructional Materials, and Library Materials.

2. DEFINITIONS

2.1. **Core Courses** means those courses identified as Core Curriculum Requirements in UTAH ADMIN. CODE R277-700. The Core Courses and their respective course descriptions are established by the USBE. The Core Courses are listed in Nebo School District Policy IKF, *Curriculum Standards and Graduation Requirements: Academic and Citizenship Credit and Grading*.

2.2. **Core Standards** means the statements adopted by the USBE identifying what students are expected to know and be able to do at specific grade levels or following completion of identified courses.

2.3. **Curriculum** means Instruction and Instructional Materials as defined in this policy. It includes content, instructional elements, methods, pedagogy, scope and sequence, materials, and other resources that are used to teach the Utah Core Standards. The District and its schools and teachers choose, develop, and control the Curriculum.

2.4. **Instruction** means the words and actions used by a teacher to convey information, skills, knowledge, and/or wisdom to students.

2.5. **Instructional Materials** means all physical or electronic materials used by a teacher for the Instruction of students and includes Primary Materials, Supplementary Materials, and Incidental Materials. Classroom displays are considered Instructional Materials.

2.5.1. **Primary Materials** means textbooks, workbooks, and other materials intended to be a primary source of information and Instruction. Materials which students are required to have, use, or access constitute Primary Materials.

2.5.2. **Supplementary Materials** means software, manipulatives, and other items intended to be used multiple times in a course but not as the primary source of information. Supplementary Materials include leveled libraries.

2.5.3. **Incidental Materials** means pictures, quotations, video clips, and other materials intended to be used as part of a single unit during classroom Instruction.

2.6. **Library Materials** means all books, pamphlets, magazines, audio/visual materials, software, electronic materials, subscriptions, online access, or other information accessible to students in or through a school library. Library Materials do not include leveled libraries.

3. GENERAL STANDARDS FOR INSTRUCTION AND INSTRUCTIONAL MATERIALS

3.1. All Instruction and Instructional Materials must be age appropriate for the students being instructed.

3.2. All Instruction and Instructional Materials must be supported by generally accepted scientific standards of evidence.

3.3. All Instruction and Instructional Materials must focus on, enhance, or help students achieve mastery of the Core Standards.

3.4. Instruction and Instructional Materials must comply with District policies and procedures, especially, but not limited to, Nebo School District Policy IGAI, *Healthy Responsible Lifestyle Education*.

3.5. Instruction and Instructional Materials must comply with applicable copyright laws and licensing agreements, as more fully described in Section 8 below.

4. GENERAL STANDARDS FOR LIBRARY MATERIALS

4.1. All Library Materials must be age appropriate for the students attending the school.

4.2. All Library Materials must comply with District policies and procedures, especially, but not limited to, Nebo School District Policy IGAI, *Healthy Responsible Lifestyle Education*.

4.3. All Library Materials must comply with applicable copyright laws and licensing agreements.

5. SELECTION OF INSTRUCTIONAL MATERIALS

Except as provided in Nebo School District Policy IGAI, *Healthy Responsible Lifestyle Education*, all Instructional Materials must be selected in accordance with this section.

5.1. Primary Materials

5.1.1. All Primary Materials must be selected by the District Curriculum Committee.

5.1.2. The District Curriculum Committee must include at least the following:

5.1.2.1. At least one parent of a student currently enrolled in the class for which the Primary Materials are being selected;

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5.1.2.2. At least one teacher of the class for which the Primary Materials are being selected;

5.1.2.3. At least one principal of a school in which the Primary Materials will be used;

5.1.2.4. At least one member of the Nebo Board of Education; and

5.1.2.5. The District Curriculum Director.

5.1.3. All courses for which the Primary Materials are selected must be taught using the selected Primary Materials.

5.2. Supplementary Materials

5.2.1. All Supplementary Materials must be approved by the school principal before they can be used for Instruction.

5.2.2. Approval for use of Supplementary Materials must be documented in writing using the Supplementary Materials Approval form.

5.3. Incidental Materials

5.3.1. Incidental Materials are those materials used as part of a particular lesson or lesson plan. They are meant to help with a single unit of Instruction rather than an extended period of time.

5.3.2. Incidental Materials may be selected by individual teachers but must comply with the general standards listed in Section 3 above.

5.4. Classroom Displays

5.4.1. Materials displayed in and around a classroom are Instructional Materials and must comply with this policy. They may be selected by the classroom teacher but are subject to removal by the principal.

5.4.2. Consistent with Nebo School District Policy KACA, *School Advertising Restrictions*, classrooms are not public forums for the display or distribution of political, religious, or personal viewpoints, and employees may not use them for the posting or display of materials to promote or convey a political, religious, or personal message.

5.4.3. Because classroom displays may reasonably be perceived as having the District's approval, they constitute government speech under the First Amendment, subject to control by the District.[1] Materials that do not convey the District's educational message may be removed by the school principal. An educator or other employee who uses instructional time or space to convey a political, religious, or personal message after being directed not to may be subject to disciplinary action.

6. SELECTION OF LIBRARY MATERIALS

Library Materials are selected by the school librarian in consultation with school and District administration. The selection of Library Materials should include the evaluation of available resources, assessment of curriculum needs, and consideration of reputable, professionally developed recommendations such as those prepared by the American Library Association.

7. USE OF VISUAL MEDIA

Because of the availability of a large variety of movies, television programs, video cassette recordings, digital visual media, digital video discs, etc. (hereinafter all referred to as "visual media"),

[1] See *Hazelwood Sch. Dist. v. Kuhlmeier*, 484 U.S. 260, 271 (1988) ("expressive activities that students, parents, and members of the public might reasonably perceive to bear the imprimatur of the school ... may fairly be characterized as part of the school curriculum").

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it is increasingly necessary to exercise judgment and prudence in their classroom use. All visual media must be age appropriate and should be used for educational purposes only. They may be used to initiate, enhance, or culminate teaching units. All visual media must be used under the direct supervision of the instructor and in compliance with applicable copyright laws and licensing agreements.

7.1. Guidelines for Appropriate Use of Visual Media

7.1.1. Media titles purchased by the Utah Instructional Media Consortium, of which Nebo School District is a member, have and will be made available to the Utah Education Network (UEN). Teachers can stream this media directly to their classroom through UEN. Visual media obtained from any other source must be approved by the principal prior to its school use.

7.1.2. Use of visual media in the classroom is limited to instructional purposes and not for entertainment or as a reward. Use of visual media in connection with school-wide entertainment or reward programs must be approved by the school principal and must have a G or PG rating.

7.1.3. The instructional value of a particular piece of visual media shall be weighed against the value of the academic time it consumes. Only those segments of a program which illustrate the topic or Curriculum content should be shown rather than viewing the program in its entirety. Except as provided in Section 7.2.1 below, no visual media will be used in a classroom without having first been previewed by the teacher.

7.1.4. Scenes from any visual media that contain vulgarity, indecency, nudity, excessive violence, and/or profanity are strictly prohibited in the classroom and in any school sponsored activities.

7.1.4.1. In elementary schools, short segments of G and PG rated media may be used provided they do not contain vulgarity, indecency, nudity, excessive violence, and/or profanity. Movies or short segments of movies rated PG-13, R, or NC-17 will not be shown in elementary schools or at school sponsored activities.

7.1.4.2. In secondary schools, short segments of G, PG, and PG-13 rated media may be used provided they do not contain vulgarity, indecency, nudity, excessive violence, and/or profanity. School administration must approve the use of visual media longer than short segments, and a public performance license must be obtained. Movies or short segments of movies rated R or NC-17 will not be shown in secondary schools or at school sponsored activities.

7.1.5. Any visual media related to maturation or healthy lifestyles must only be used under the limitations of Nebo School District Policy IGAI, *Healthy Responsible Lifestyle Education*.

7.1.6. Students should be guided by the teacher in connecting the visual media to academic content through pre- and post-activities related to the Curriculum.

7.1.7. Visual media marked “For Home Use Only,” whether privately owned, rented, or obtained online, may not be shown at school, even with the principal's approval, unless a public performance license has been obtained.

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7.2. Television Programs

7.2.1. Livestream programs that give the teacher no opportunity to preview or control content should not be watched by students at school in most circumstances. Exceptions require approval by the school principal.

7.2.2. Recorded programs originally produced for entertainment rather than for instructional purposes are subject to the same limitations on use as if they had been rented or purchased for private home use, as described in Section 7.1.7. above.

7.3. Parent/Guardian Review of Visual Media

7.3.1. In order for parents/guardians to have the opportunity to review visual media that will be utilized as part of a course, a process for parent/guardian review of materials is hereby established. Upon written request from a parent/guardian, the teacher will send home a list and brief description of the visual media that will be viewed as part of the Curriculum during the course. Supplemental lists may be sent home as new materials become available to the teacher.

7.3.2. If the parent/guardian has a specific concern about any of the visual media as they affect his/her student, the parent/guardian is invited to meet with the administrator and individual teacher to discuss the concern. Efforts will be made by the teacher and administrator to resolve the concern. Alternative learning activities of equal curricular value may be offered by the teacher or suggested by the parent/guardian. Students will not be expected to view the work in question until the concern can be resolved.

7.3.3. If the parent and teacher are unable to resolve the concern, the teacher will give the parent a Request Form (more fully described in Section 11). The parent will return the completed form to the school administrator, and the procedures outlined in Section 11 will be followed.

8. USE OF COPYRIGHTED MATERIALS

The following summary of copyright laws is provided to guide employees; however, the laws themselves are detailed, comprehensive, and subject to change. When questions arise, employees should consult an appropriate administrator or the Legal Department to guard against copyright infringement.

8.1. Copyright Protections

8.1.1. United States copyright law grants certain rights and protections to the creators and publishers of creative works. Creative works that can be protected by copyright law are numerous and varied and include, but are not limited to, books, magazines, pictures, artwork, sculptures, music, movies, television shows, computer software, websites, dance choreography, and architecture.

8.1.2. The rights and protections granted to copyright owners are automatic and last for many decades. Creative works not in the public domain are protected by copyright law even if they are not registered with the U.S. government or do not carry the copyright symbol.

8.1.3. Except under certain limited conditions, only copyright owners may do the following with their works:

8.1.3.1. Make copies;

8.1.3.2. Create derivative works (i.e. converting copyrighted material from one format to another, such as book to DVD);

8.1.3.3. Distribute copies of the work to the public by sale, rental, lease, or lending;

8.1.3.4. Publicly distribute, display, or perform.

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8.1.4. Because the rights and protections given to copyright owners are typically exclusive, the unauthorized exercise of those rights constitutes a copyright infringement and violation of law and is therefore prohibited by this policy.

8.2. Allowable Uses of Copyrighted Materials

To allow public benefit of copyrighted works, U.S. law provides certain exemptions to the exclusive rights of copyright owners. Copying, the creation of derivative works, and the public display or performance of copyrighted materials by anyone other than the copyright owner is prohibited unless such use falls under one of the exemptions below.

8.2.1. Permission

Copyright owners may grant permission for protected use of their copyrighted works. Students and employees wishing to copy, create a derivative work of, or publicly display or perform a copyrighted work should first seek permission from the copyright holder. The permission should be in writing and should outline in detail both the work to be used and the permitted use.

8.2.2. Fair Use

8.2.2.1. Fair use is a statutory doctrine allowing certain uses of copyrighted works for limited purposes, such as teaching, research, and scholarship, among others. However, purpose alone is not sufficient to determine whether a particular action falls under the fair use doctrine. For example, fair use does not mean teachers are free to copy any material solely under the rationale that the copies will be used for teaching. Instead, fair use must be evaluated on a case by case basis, and there are many instances where copying for teaching purposes would not be permitted. Under the law, the following criteria must be considered in determining whether the use of a copyrighted work is fair:

8.2.2.1.1. The purpose and character of the use, including whether such use is of a commercial nature or is for nonprofit educational purposes.

8.2.2.1.2. The nature of the copyrighted work.

8.2.2.1.3. The amount and substantiality of the portion used in relation to the copyrighted work as a whole (the larger the portion used, the more likely the copyright violation).

8.2.2.1.4. The effect of the use upon the potential market for or value of the copyrighted work (it is not typically fair use to make educational copies of works intended for educational use, such as textbooks or workbooks).

8.2.2.2. The fact that a work is unpublished shall not itself bar a finding of fair use if such finding is made upon consideration of all the above factors.

8.2.3. License

8.2.3.1. Many copyright owners will issue licenses outlining terms of use for their copyrighted works. If such license is properly obtained, the copyrighted work may be used according to the terms of the license.

8.2.3.2. Schools can legally show copyrighted entertainment movies consistent with Section 7 above by obtaining a public performance site license.

Board Approved 6/8/2021

8.2.4. Statutory Exemptions for Education

In addition to fair use, U.S. copyright law provides numerous other exceptions to the exclusive control held by copyright owners. The following list provides brief summaries of some of these statutory exceptions. However, because the applicability of any of the following exceptions is narrow in scope and subject to detailed conditions and requirements, employees should consult an appropriate administrator or the Legal Department prior to relying on them.

8.2.4.1. Library Copying. Certain libraries may make and maintain a limited number of copies of certain types of works for security, preservation, and other purposes identified in the law. 17 U.S.C. § 108.

8.2.4.2. Instruction. Educators and students may typically perform or display certain copyrighted works in the course of face to face teaching activities and distance education. 17 U.S.C. § 110.

8.2.4.3. Educational Broadcasting. Non-dramatic literary or musical works may typically be broadcast for educational purposes. However, movies produced for entertainment purposes are not included in this exception.

8.2.4.4. Non-Profit Performance. Non-dramatic literary or musical works may typically be displayed or performed for non-profit purposes. However, movies produced for entertainment purposes are not included in this exception.

8.3. Application to Visual Media

8.3.1. Consistent with Sections 7 and 8.2 above, movies produced for entertainment may be shown for a variety of purposes, including student reward programs for academics, attendance, and good behavior; rainy/snow days during recess or lunch; before/after school programs; children's entertainment during parent meetings; holiday events; graduation parties; school or student club meetings; dances; assemblies; or other school programs, activities, or events.

8.3.2. If a school does not obtain a public performance license, the movie can be shown only if it falls under one of the other allowable uses described in this section.

8.4. Application to Music and Other Audio Recordings

8.4.1. Accompanists must have original music to play from. Copying a single page can be justified, but copying the entire work is copyright infringement.

8.4.2. Except as provided under Section 8.4.3, copying CDs, digital files such as mp3s, or any other copyrighted audio recordings is prohibited unless the copyright holders grant permission. Specifically, employees:

8.4.2.1. Cannot create, replace, or substitute anthologies, compilations, or collective works;

8.4.2.2. Cannot copy for purposes of performances;

8.4.2.3. Cannot copy for the purpose of substituting for purchases; and

8.4.2.4. Cannot copy without the inclusion of copyright notice, which appears on the printed copy.

8.4.3. Subject to various conditions and restrictions, the copying of music may be permissible in the following situations:

8.4.3.1. When purchase copies are not available for an imminent performance and purchased replacement copies will be substituted in due course.

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8.4.3.2. If the copy is used for academic purposes other than performances and the excerpts used are not enough to make a performable unit (e.g., section, movement, aria, etc.).

8.4.3.3. If the copy is not more than 10% of the whole work.

8.4.3.4. If not more than 1 copy per pupil is used.

8.4.3.5. If it is confirmed by the copyright proprietor to be out of print.

8.4.3.6. If it is unavailable except in a larger work.

8.4.3.7. If the copy is used by a teacher for research or in preparation for class.

8.4.4. Performances and Recordings

8.4.4.1. A performance license is necessary to perform copyrighted music in public. To legally include prerecorded or printed copyrighted music within a teacher or student performance, the Harry Fox Agency (NYC), ASCAP, and BMI should be contacted for copyright release of the mechanical recording and the final performance licenses respectively.

8.4.4.2. A single copy of a videotaped performance may be produced and kept on file for review by a school or instructor, but the production or distribution of multiple copies (with or without charging a fee) without the permission of the copyright owners constitutes infringement.

8.4.5. Music Use

8.4.5.1. Single copies of recordings of copyrighted music can be made from sound recordings owned by an education institution or an individual teacher for the purpose of constructing exercises or examinations and may be retained by the institution or teacher.

8.4.5.2. Sound recordings may be played (not recorded) at a dance assembly, sports or other activity, music-on-hold telephone system, etc.

8.4.5.3. Copying of copyrighted recorded music is not permitted without permission from the publisher of each copyrighted work.

8.4.6. Editing Music

8.4.6.1. Printed copies, which have been purchased, may be edited or simplified provided that the fundamental character of the work is not distorted or the lyrics, if any, altered, or lyrics added if none exist.

8.5. Application to Literary Works

Copying literary works (books, periodicals, etc.) is prohibited except in the following situations:

8.5.1. Single copies for teachers to research or prepare to teach. This could include a chapter from a book or an article from a periodical or newspaper. A short story, short essay, short poem, chart, graph, diagram, drawing, cartoon, or picture from a book, periodical, or newspaper may also be used.

8.5.2. Multiple copies for classroom use if it does not exceed 1 page per pupil. Each copy must bear a copyright notice. Copies used in class must follow the following considerations:

8.5.2.1. Brevity:

8.5.2.1.1. Poetry can be a whole poem if less than 250 words or an excerpt if more than 250 words.

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8.5.2.1.2. Prose can be copied in its entirety if it is less than 2,500 words or if longer, than less than 1,000 words or 10% of the work, whichever is less (minimum of 500 words).

8.5.2.1.3. May be expanded to complete an unfinished line of a poem or an unfinished prose paragraph

8.5.2.1.4. For illustrations, one chart, graph, diagram, drawing, cartoon, or picture per book or per periodical issue may be used.

8.5.2.1.5. All "Special Works" (work in poetry, prose, or poetic prose which often combine language with illustrations and sometimes are intended for children or general audiences that fall short of 2,500 in entirety) cannot be reproduced in its entirety, cannot have more than 2 of the published pages, and cannot contain more than 10% of the words found in the text.

8.5.2.2. Spontaneity:

8.5.2.2.1. Copying must be at the instance and inspiration of the teacher (rather than at the directive of an administrator, for example).

8.5.2.2.2. If the decision to use and moment of use for maximum teaching effectiveness are so close in time that it would be unreasonable to expect a timely reply to request for its permission. (This means it is inappropriate to use the same material year after year without permission).

8.5.2.3. Cumulative Effect:

8.5.2.3.1. The copied material may only be used for one course.

8.5.2.3.2. Not more than one short poem, article, story, essay, or two excerpts may be copied from the same author, nor more than three from the same collective work or periodical volume during one class term.

8.5.2.4. Prohibitions:

8.5.2.4.1. Cannot create, replace, or substitute for anthologies, compilations, or collective works.

8.5.2.4.2. Cannot copy from works intended to be "consumable" in course of study like workbooks, exercises, standardized tests, test booklets, answer sheets, etc.

8.5.2.4.3. Copying shall not: substitute for the purchase of books or periodicals, be directed at higher authority, or be repeated from term to term (using the same item).

8.5.2.4.4. Students cannot be charged beyond the cost of copying.

8.6. Application to Computer Software

Consistent with individual licensing agreements, the following general rules apply to use of computer software.

8.6.1. Allowances

8.6.1.1. A copy of a computer program for archival purposes can be made.

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8.6.1.2. A software program may be installed onto a network if a network license is obtained for the number of machines used.

8.6.1.3. A software program may be installed onto two computers if there is no possibility both computers will be operated simultaneously.

8.6.1.4. Clip art from purchased collections may be used within other documents if the other documents are not for resale.

8.6.2. Prohibitions

8.6.2.1. Copyright law prohibits making a secondary clip art collection.

8.6.2.2. Putting a single license software program on multiple computers is a violation of copyright laws.

8.7. Application to Websites

8.7.1. The copyright laws and rules outlined in this section apply to digital copies and the creation of web pages and social media sites. Images found online may not be copied and pasted into employee websites, nor can music, movies, and other media be copied and reproduced in another location on the web unless permitted by one of the allowable uses outlined in Section 8.2 above.

8.7.2. Employees should use caution when creating links to material found elsewhere on the internet and comply with all applicable linking agreements.

9. CURRICULUM AND LITERATURE REVIEW

9.1. Curriculum that the district uses must be readily accessible and available for a parent to view. Teachers should provide parent access to Curriculum materials through their normal means of classroom communication, including disclosure documents, learning management systems, newsletters, etc. Parents who wish further review of specific materials may request a review under Section 11 below.

9.2. This policy will be available on the District's website and made available to parents annually in the Parent Information Guide.

9.3. In order for parents to have the opportunity to review literature that is required as part of an English or language arts course, each teacher will send home a general list of the major works or novels that may be required reading during the year. The list should include a content description or provide links or references to outside sources available to parents where they can find a content description for the items on the list. The descriptions and references should be objective and fact-based.

9.4. If a parent has a specific concern about a work or selection as it affects his/her student, the parent may request a waiver or alternative as outlined in Section 10 below.

10. WAIVER OF PARTICIPATION

10.1. Pursuant to UTAH CODE ANN. § 53G-10-205, a parent or guardian of a student, or a secondary student, may request a waiver from or alternative to participation in a learning activity that would require the student to affirm or deny a religious belief or right of conscience, or to engage in or refrain from engaging in a practice forbidden or required in the exercise of a religious right or right of conscience. A request under this section may be made only for a specific learning activity and not for an entire course or class. Likewise, requests made under this section are for individual waivers or alternatives only; parents or students requesting review of content for all students to whom it is accessible must do so under Section 11 below.

10.2. If a student makes a request under Section 10.1, the school shall promptly notify the student's parent or guardian.

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10.3. A request under Section 10.1 shall be made in writing directly to the principal using the Request for Waiver of Participation form.

10.4. When a request is made under Section 10.1, the principal, in consultation with the teacher, must do one of the following:

10.4.1. Waive the participation requirement;

10.4.2. Provide a reasonable alternative to the requirement; or

10.4.3. Notify the person making the request that participation is required.

10.5. The decision of the principal is final.

10.6. A student for whom a request is made under this section is exempt from the learning activity until a final decision is made.

10.7. A student's academic or citizenship performance may not be penalized for the making of a request under Section 10.1, regardless of whether the request is granted.

11. REQUEST FOR REVIEW OF INSTRUCTION, INSTRUCTIONAL MATERIALS, OR LIBRARY MATERIALS

11.1. Except as provided in Nebo School District Policy IGAI, *Healthy Responsible Lifestyle Education*, parents and patrons who object to a teacher's Instruction or Instructional Materials, or to any Library Materials (hereinafter referred to as "Challenged Content"), may request a review. Requests must be made in writing on the District's Request for Review of Instruction or Materials form ("Request Form"). Requests made under this section are to review Challenged Content for all students to whom it is accessible. Parents or students requesting an individual waiver or alternative must do so under Section 10 above.

11.2. The procedures outlined in this section may be used only to review Instruction, Instructional Materials, or Library Materials selected or under the control of the District or its individual schools or employees. The procedures in this section may not be used to challenge or review Core Standards, Core Courses, or any other content, material, or methodology prescribed by law, rule, or regulation or otherwise selected by a state or federal entity and which are not chosen or used at the discretion of the District or its schools or employees.

11.3. The Request Form must be submitted to the principal. Challenged Content will not be removed until a final decision is made according to the procedures outlined in this section.

11.4. The Principal will present the Request Form to the School Community Council at the next regularly scheduled council meeting.

11.4.1. If the Challenged Content is specific to a particular teacher, that teacher will be invited to the council meeting. If the Challenged Content includes Library Materials, the school librarian will be invited to the meeting.

11.4.2. The School Community Council should discuss and answer the following questions:

11.4.2.1. Is the Challenged Content age appropriate for the students to whom it is accessible?

11.4.2.2. Is the Challenged Content supported by generally accepted scientific standards of evidence?

11.4.2.3. Except in the case of Library Materials, does the Challenged Content focus on, enhance, or help students achieve mastery of the Core Standards?

11.4.2.4. Does the Challenged Content comply with District policies and procedures, especially, but not limited to, Nebo School District Policy IGAI, *Healthy Responsible Lifestyle Education*?

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11.4.2.5. Does the Challenged Content comply with applicable copyright laws and licensing agreements?

11.4.2.6. Is the Challenged Content indecent, vulgar, lewd, or obscene as defined in reference to minors?

11.4.2.7. Is the Challenged Content libelous?

11.4.2.8. Does the Challenged Content promote unhealthy activities?

11.4.2.9. Does the Challenged Content promote activities that are illegal for minors?

11.4.3. The School Community Council will make a written recommendation to either approve or prohibit the Challenged Content. The recommendation will contain answers to the questions listed in Section 11.4.2. above. The recommendation of the council is advisory in nature and does not supersede the authority of the principal, the District Curriculum Committee, the superintendent, or the Board of Education.

11.4.4. The principal will consider the recommendation of the council and decide whether to approve or prohibit the Challenged Content. A principal may prohibit Instruction, such as assignments, Incidental Materials, or particular learning activities; however, if the Challenged Content consists of Library Materials, Primary Materials, or Supplementary Materials, the principal may not remove such materials but must instead submit the request, the council's recommendation, and a copy of the Challenged Content to the District Curriculum Committee. The principal shall make a written determination indicating his/her decision and provide it to the person(s) who submitted the Request Form and to all school employees affected by the decision.

11.4.5. The principal's decision may be appealed to the District Curriculum Committee. The District Curriculum Committee will consider the Request for Review, the recommendation of the School Community Council, the Challenged Content, and the written determination of the principal in determining whether the Challenged Content should be removed. The decision of the District Curriculum Committee is final and represents the official position of the District. However, if the appeal involves a protected liberty or property right, the decision can be appealed to the Board of Education consistent with the procedures outlined in Nebo School District Policy KLD, *Parent/Patron Dispute Resolution*.

EXHIBITS
None

REFERENCES
17 U.S.C. § 101, et seq.
Hazelwood Sch. Dist. v. Kuhlmeier, 484 U.S. 260, (1988)
UTAH CODE ANN. § 53E-3-501
UTAH CODE ANN. § 53G-10-205
UTAH ADMIN. CODE R277-328
UTAH ADMIN. CODE R277-468
UTAH ADMIN. CODE R277-700
Nebo School District Policy IGAI, *Healthy Responsible Lifestyle Education*
Nebo School District Policy IKF, *Curriculum Standards and Graduation Requirements: Academic and Citizenship Credit and Grading*
Nebo School District Policy KACA, *School Advertising Restrictions*
Nebo School District Policy KLD, *Parent/Patron Dispute Resolution*

FORMS
Request for Review of Instruction or Materials
Supplementary Materials Approval
Request for Waiver of Participation

HISTORY
Revised 8 September 2021 – added section on making curriculum accessible to parents consistent with SB 148 (2021); refined definitions of primary and supplementary materials; removed role of IMC for visual media; modified procedures for requesting waiver of participation; made technical changes.

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Revised 11 September 2019 – added section on classroom displays.
Revised 9 May 2018 – added requirement for content description to accompany materials list; made technical changes.
Revised 10 September 2014 – added paragraph limiting request for review to district-selected materials and excluding review of core standards from process.
Adopted 13 August 2014 – replaced previous policy IIA, *Appropriateness of Instruction and Instructional Materials*, 2/8/1995, and IIAB, *Classroom Use of Visual Media Resources*, 6/17/03, and accompanying forms.

Board Approval 9/8/2021

REQUEST FOR REVIEW OF INSTRUCTION OR MATERIALS

Request Date: _____ Name of Person Making Request: _____

Phone: _____ Address: _____

Name of Student Affected by Instruction or Materials: _____

Relationship of Person Making Request to Student: _____

I am requesting a review of

- ☐ Instruction (lesson, assignment, activity, etc.)
- ☐ Instructional Materials (textbook, novel, or other materials used or required by teacher)
- ☐ Library Materials

I am requesting

- ☐ Personal waiver or alternate assignment (applicable only to student named above)
- ☐ Removal from curriculum
- ☐ Removal from library

Teacher responsible for Instruction or materials (if library materials, write "Library"): _____

School: _____ Title of work: _____

Author: _____ Publisher: _____

Identify the content to which you object. Please be specific by citing page numbers, scenes, etc., or quoting specific language.

Please describe your reason(s) for objecting to the instruction or materials.

What part of the materials or instruction have you personally read, viewed, or observed?

Did you find merit in the materials? Please explain.

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What do you perceive to be the teacher's or school's purpose in using/keeping the materials or instruction?

At what age do you believe this instruction or materials would be appropriate for your student?

Please provide any information you have regarding the materials or instruction by experts in the field. Attach additional documents if necessary.

In its place, what materials of equal educational value would you recommend as an alternative?

Additional comments:

Signature: _____ Date: _____

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Nebo SCHOOL DISTRICT

REQUEST FOR WAIVER OF PARTICIPATION

_____

[*School Name*]

Dear Principal _____: Date: _____

Pursuant to UTAH CODE ANN. §53G-10-205 and Nebo School District Policy IIA, I have determined that my student's participation in the learning activity (described below) would require my student to affirm or deny a religious belief or right of conscience, or to engage in or refrain from engaging in a practice forbidden or required in the exercise of a religious right or right of conscience. Therefore, I am requesting a waiver of the requirement to participate or an alternative learning activity that requires reasonably equivalent performance of the objectives of the activity in question.

In the lines below, please describe the learning activity for which you are requesting a waiver or reasonable alternative. Requests may be made only for a specific learning activity and not for an entire course or class. Requests that are not reasonably related to a specific class or activity will either not be granted or require further explanation during a meeting with the principal.

Description of the Learning Activity:

_____

_____

_____

_____

Name of teacher who will be teaching the above-described activity: _____

Approximate date(s) when the above-described activity will be taught: _____

Thank you for your consideration of this request.

_____ _____

[*Parent's Name*] [*Student's Name*]

_____ _____

[*Parent's Signature*] [*Student's Grade*]

School Use Only

I have reviewed the above request and determined that:

- ☐ Participation will be waived and no other alternative activity or assignment will be required.
- ☐ The request for waiver is denied and participation in the above-described activity is required.
- ☐ A reasonable alternative will be required, which is described as follows:

_____

_____

_____

_____

_____ _____

[**Principal's Signature**] [*Date*]

Board Approval 9/8/2021

SUPPLEMENTARY MATERIALS APPROVAL

Nebo School District Policy IIA, *Student Instruction and Materials* requires that all Supplementary Materials be approved in writing by the school principal before they can be used for instruction. Supplementary Materials are defined as materials intended to be used multiple times throughout a course but not as the primary source of information. They may include books, software, manipulatives, and other items. Educators should use this form for approval of Supplementary Materials. Incidental materials meant to be used as part of a single unit do not require principal approval.

Request Date: _____ Name of Educator: _____

Name of course in which materials will be used: _____

Describe the Supplementary Materials you wish to use, including title, author, publisher, and publication date.

Describe how the materials will supplement the District-approved Primary Materials for this course.

Describe how the materials align to the Utah Core Standards.

State the frequency or length of time the materials will be used.

Educator Signature: _____ Date: _____

The materials described above are hereby ☐ Approved ☐ Denied

Principal Signature: _____ Date: _____

Board Approval 9/8/2021

Comparable Course Form

Under UTAH ADMIN. CODE R277-717, a high school student may improve a course grade previously received by enrolling in and completing a comparable course. A student is required by law to inform the school *before* enrolling in the course that the purpose is to improve a course grade. To do so, the student must complete this form and submit it to the school counselor. If the form is not submitted before enrolling in the comparable course, the course will not replace a grade previously received.

A comparable course is defined by law as a course that fulfills the same graduation credit requirements as the course to be replaced. In Nebo School District, a comparable course is further defined as follows:

- A comparable course must provide the same or similar content as that provided during the term of the course for which the previous grade was received.
- Paper packets are not comparable courses and may not be used for grade replacement.
- Credit recovery courses or packets are not comparable courses and may not be used for grade replacement.
- There is no comparable course for a concurrent enrollment course. A concurrent enrollment course grade can only be replaced by retaking the exact concurrent enrollment course because under the concurrent enrollment agreement, the high school transcript must match the college transcript.

The school registrar will adjust the transcript to reflect the student's highest grade and exclude the lower grade, as necessary.

Nebo School District is not authorized by law to change the transcript of another education entity.

Student Name: _____ School: _____ Date: _____

Original Course	Term	Grade	Replacement Course	Term	Method
	1 2 3 4			1 2 3 4	
Expected completion date of course:					

NOTE: Student must notify counselor that replacement course has been completed and provide all necessary documentation to add course to the student's current transcript.

Student: _____ (Signature) _____ (Date)

Guardian: _____ (Signature) _____ (Date)

Counselor: _____ (Signature) _____ (Date)

Administrator: _____ (Signature) _____ (Date)

DISCLAIMER: Replacing a grade may disqualify a student for scholarships, NCAA, or Regents eligibility.

For Office Use Only

Grade Replacement Information

Documentation received: _____ (Date) Grade added to transcript: _____ (Date)

Grade added by: _____ (Print Name) _____ (Signature)

Board Approval 9/8/2021

Nebo School District Policy #IKF
Curriculum Standards and Graduation Requirements
Exhibit 1: Utah State Credit and Curriculum Requirements

Under Nebo School District Policy IKF, *Curriculum Standards and Graduation Requirements*, the Superintendent is delegated authority to approve amendments and updates to the curriculum and credit requirements consistent with Utah law. This exhibit sets forth those requirements.

1. K-6 EDUCATION REQUIREMENTS

1.1. The core standards and a general core for elementary school students in grades K-6 are described in UTAH ADMIN. CODE R277-700-4 and listed in this section.

1.2. The following are the elementary school education core subject requirements:

- **1.2.1.** Arts:
  - **1.2.1.1.** Visual Arts,
  - **1.2.1.2.** Music,
  - **1.2.1.3.** Dance, or
  - **1.2.1.4.** Theatre;
- **1.2.2.** English Language Arts;
- **1.2.3.** Mathematics;
- **1.2.4.** Science;
- **1.2.5.** Social Studies;
- **1.2.6.** Health Education;
- **1.2.7.** Physical Education;
- **1.2.8.** Educational Technology, including Keyboarding; and

1.3. Library Media.

2. GRADES 7-8 EDUCATION REQUIREMENTS

2.1. The core standards and a general core for students in grades 7-8 are described in UTAH ADMIN. CODE R277-700-5 and listed in this section.

2.2. A student in grades 7-8 is required to complete the courses described in subsection 2.3 to be properly prepared for instruction in grades 9-12.

2.3. The following are the grades 7-8 general core requirements:

- **2.3.1.** At least one course in each of the following in grades 7 or 8:
  - **2.3.1.1.** Health Education (half year);
  - **2.3.1.2.** College and Career Awareness (full year);
  - **2.3.1.3.** Digital Literacy (half year);
  - **2.3.1.4.** The Arts (half or full year); and
  - **2.3.1.5.** Physical Education (half year);
- **2.3.2.** Grade 7 Language Arts (full year);
- **2.3.3.** Grade 8 Language Arts (full year);
- **2.3.4.** Grade 7 Mathematics (full year);
- **2.3.5.** Grade 8 Mathematics (full year);
- **2.3.6.** Grade 7 Integrated Science (full year);
- **2.3.7.** Grade 8 Integrated Science (full year);
- **2.3.8.** Grade 8 United States History (full year);
- **2.3.9.** Utah History (half year).

3. GRADES 9-12 EDUCATION REQUIREMENTS

3.1. The general core and core standards for students in grades 9-12 are described in UTAH ADMIN. CODE R277-700-6 and listed in this section.

3.2. A student in grades 9-12 is required to earn a minimum of 24 credits through course completion or through competency assessment consistent with UTAH ADMIN. CODE R277-705 to graduate.

3.3. The general core credit requirements from courses approved by the Utah State Board of Education are described below.

- **3.3.1.** The Arts (1.5 credits from any of the following performance areas):

3.3.1.1. Visual arts,
3.3.1.2. Music,
3.3.1.3. Dance, or
3.3.1.4. Theater.

3.3.2. Language Arts (4.0 credits) from the following:
3.3.2.1. Grade 9 level (1.0 credit);
3.3.2.2. Grade 10 level (1.0 credit);
3.3.2.3. Grade 11 level (1.0 credit); and
3.3.2.4. Grade 12 level (1.0 credit) consisting of applied or advanced language arts credit from the list of courses approved by the Utah State Board of Education using the following criteria and consistent with the student's SEOP/Plan for College and Career Readiness:
3.3.2.4.1. Courses are within the field/discipline of language arts with a significant portion of instruction aligned to language arts content, principles, knowledge, and skills;
3.3.2.4.2. Courses provide instruction that leads to student understanding of the nature and disposition of language arts;
3.3.2.4.3. Courses apply the fundamental concepts and skills of language arts;
3.3.2.4.4. Courses provide developmentally appropriate content; and
3.3.2.4.5. Courses develop skills in reading, writing, listening, speaking, and presentation.

3.3.3. Mathematics (3.0 credits) shall be met minimally through successful completion of a combination of the foundation or foundation honors courses, Secondary Mathematics I, Secondary Mathematics II, and Secondary Mathematics III.
3.3.3.1. A student may opt out of Secondary Mathematics III if the student's parent submits a written request to the school.
3.3.3.2. If a student's parent requests an opt out described in section 3.3.2.1, the student is required to complete a third math credit from the mathematics list approved by the Utah State Board of Education.
3.3.3.3. A 7th or 8th grade student may earn credit for a mathematics foundation course before 9th grade, consistent with the student's SEOP/Plan for College and Career Readiness if:
3.3.3.3.1. The student is identified as gifted in mathematics on at least two different USOE-approved assessments;
3.3.3.3.2. The student is dual enrolled at the junior high school and the high school;
3.3.3.3.3. The student qualifies for promotion one or two grade levels above the student's age group and is placed in 9th grade;
3.3.3.3.4. The student takes the USOE competency test in the summer prior to 9th grade and earns high school graduation credit for the courses.
3.3.3.4. A student who successfully complete a mathematics foundation course before 9th grade as described in section 3.3.2.3 is required to earn 3.0 units of additional mathematics credit by:
3.3.3.4.1. Taking the other mathematics foundation courses described in section 3.3.2; and
3.3.3.4.2. An additional course from the USBE-approved mathematics list consistent with
3.3.3.4.2.1. The student's SEOP/Plan for College and Career Readiness and
3.3.3.4.2.2. The following criteria:
3.3.3.4.2.2.1. Courses are within the field/discipline of mathematics with a significant portion of instruction aligned to mathematics content, principles, knowledge, and skills;
3.3.3.4.2.2.2. Courses provide instruction that leads to student understanding of

the nature and disposition of mathematics;

3.3.3.4.2.2.3. Courses apply the fundamental concepts and skills of mathematics;

3.3.3.4.2.2.4. Courses provide developmentally appropriate content; and

3.3.3.4.2.2.5. Courses include the five process skills of mathematics: problem solving, reasoning, communication, connections, and representation.

3.3.3.5. A student who successfully completes a Calculus course with a "C" grade or higher has completed mathematics graduation requirements, regardless of the number of mathematics credits earned.

3.3.4. Science (3.0 credits) shall be met minimally through successful completion of:

3.3.4.1. Two credits from two of the following five science foundation areas:

3.3.4.1.1. Earth Science (1.0 credit);

3.3.4.1.1.1. Earth Science;

3.3.4.1.1.2. Advanced Placement Environmental Science; or

3.3.4.1.1.3. International Baccalaureate Environmental Systems;

3.3.4.1.2. Biological Science (1.0 credit);

3.3.4.1.2.1. Biology;

3.3.4.1.2.2. Human biology;

3.3.4.1.2.3. Biology: Agricultural Science and Technology;

3.3.4.1.2.4. Advanced Placement biology;

3.3.4.1.2.5. International Baccalaureate Biology; or

3.3.4.1.2.6. Biology with Lab Concurrent Enrollment;

3.3.4.1.3. Chemistry (1.0 credit);

3.3.4.1.3.1. Chemistry;

3.3.4.1.3.2. Advanced Placement Chemistry

3.3.4.1.3.3. International Baccalaureate Chemistry; or

3.3.4.1.3.4. Chemistry with Lab Concurrent Enrollment;

3.3.4.1.4. Physics (1.0 credit);

3.3.4.1.4.1. Physics;

3.3.4.1.4.2. Physics with Technology;

3.3.4.1.4.3. Advanced Placement Physics (1, 2, C: Electricity and Magnetism, or C: Mechanics);

3.3.4.1.4.4. International Baccalaureate Physics; or

3.3.4.1.4.5. Physics with Lab Concurrent Enrollment; or

3.3.4.1.5. Computer Science (1.0 credit);

3.3.4.1.5.1. Advanced Placement Computer Science;

3.3.4.1.5.2. Computer Science Principles; or

3.3.4.1.5.3. Computer Programming II; and

3.3.4.2. One additional credit from:

3.3.4.2.1. The foundation courses described in section 3.3.3.1; or

3.3.4.2.2. The applied or advanced science list:

3.3.4.2.2.1. Determined by the District, and

3.3.4.2.2.2. Approved by the USBE using the following criteria and consistent with the student's SEOP/Plan for College and Career Readiness:

3.3.4.2.2.2.1. Courses are within the field/discipline of science with a significant portion of instruction aligned to science content, principles, knowledge, and skills;

3.3.4.2.2.2.2. Courses provide instruction that leads to student understanding of the nature and disposition of science;

3.3.4.2.2.2.3. Courses apply the fundamental concepts and skills of science;
3.3.4.2.2.2.4. Courses provide developmentally appropriate content;
3.3.4.2.2.2.5. Courses include the areas of physical, natural, or applied sciences; and
3.3.4.2.2.2.6. Courses develop students' skills in scientific inquiry.

3.3.5. Social Studies (3.0 credits) shall be met minimally through successful completion of:
- **3.3.5.1.** 2.5 credits from the following courses:
  - **3.3.5.1.1.** Geography for Life (0.5 credits),
  - **3.3.5.1.2.** World Civilizations (0.5 credits),
  - **3.3.5.1.3.** U.S. History (1.0 credit), and
  - **3.3.5.1.4.** U.S. Government and Citizenship (0.5 credits),
- **3.3.5.2.** 0.5 elective credit; and
- **3.3.5.3.** A basic civics test or alternate assessment described in Utah Admin. Code R277-700-8.

3.3.6. Health Education (0.5 credits)

3.3.7. Physical Education (1.5 credits):
- **3.3.7.1.** Participation Skills (0.5 credits), and
- **3.3.7.2.** Fitness for Life (0.5 credits), and one of the following
- **3.3.7.3.** Individualized Lifetime Activities (0.5 credits) or,
- **3.3.7.4.** Team sport/athletic participation (maximum of 0.5 credits with school approval).

3.3.8. Career and Technical Education (1.0 credit from any of the following):
- **3.3.8.1.** Agriculture,
- **3.3.8.2.** Business,
- **3.3.8.3.** Family and consumer sciences,
- **3.3.8.4.** Health science and technology,
- **3.3.8.5.** Information technology,
- **3.3.8.6.** Marketing,
- **3.3.8.7.** Technology and engineering education, or
- **3.3.8.8.** Trade and technical education.

3.3.9. Digital Studies (0.5 credits)

3.3.10. Library Media Skills (integrated into the subject areas)

3.3.11. General Financial Literacy (0.5 credits)

3.3.12. Electives (5.5 credits)

3.3.13. Additional electives where necessary to reach the minimum required for the high school from which the student will graduate, as set forth by District policy.

NEBO SCHOOL DISTRICT BOARD OF EDUCATION POLICIES AND PROCEDURES

SECTION: I - Instruction
POLICY TITLE: Curriculum Standards and Graduation Requirements: Academic and Citizenship Credit and Grading
FILE NO.: IKF
DATED: September 8, 2021

Board Approval 9/8/2021

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1. PURPOSE

The purpose of this policy is to outline the minimum core standards for Nebo School District elementary and secondary schools and students and to establish high school graduation requirements, including academic and citizenship credit and grading.

2. COURSE DESCRIPTION STANDARDS AND OBJECTIVES

The Utah State Board of Education establishes minimum standards and objectives for course descriptions for each course in the required general core. Course descriptions for required and elective courses are developed cooperatively by the District and the Utah State Board of Education. The descriptions shall contain mastery criteria for the courses and shall stress mastery of the course material rather than completion of predetermined time allotments for courses. Implementation and assessment procedures for approved courses are the responsibility of the Nebo District Curriculum Committee and the professional staff of individual schools. Proposed new courses at a school must first be approved by the school Curriculum Review Committee and then by the District Curriculum Committee, after which they will be submitted to the USBE for approval.

3. GENERAL CORE REQUIREMENTS

3.1. Grades K-6

3.1.1. Students in grades K-6 shall be taught according to the requirements found in UTAH ADMIN. CODE R277-700-4, as amended. The requirements are set forth in Exhibit 1 of this policy, which the Superintendent or his/her designee may amend and update in accordance with Utah law.

3.1.2. The District shall conduct informal assessments on a regular basis to ensure continual student progress.

3.1.3. The District shall assess students for proficiency in keyboarding by grade 5 and report school level results to the State Superintendent.

3.1.4. The District shall use USBE-approved summative adaptive assessments to assess student mastery of the following:

3.1.4.1. reading;

3.1.4.2. language arts;

3.1.4.3. mathematics;

3.1.4.4. science; and

3.1.4.5. effectiveness of written expression in grades five and eight.

3.1.5. The District shall provide remediation to elementary students who do not achieve mastery of the subjects described in this section.

3.2. Grades 7-8

The core standards and a general core for students in grades 7-8 are described in UTAH ADMIN. CODE R277-700-5 and listed in Exhibit 1 of this policy.

3.2.1. The District shall use evidence-based best practices, technology, and other instructional media in middle school curricula to increase the relevance and quality of instruction.

3.2.2. The District shall use USBE-approved summative adaptive assessments to assess student mastery of the following:

3.2.2.1. reading;

3.2.2.2. language arts;

3.2.2.3. mathematics; and

3.2.2.4. science.

3.2.3. The District may:

3.2.3.1. offer additional elective courses;

3.2.3.2. require a student to complete additional courses; or

3.2.3.3. set minimum credit requirements.

3.2.4. Upon parental or student request, the District may, with parental consent, substitute a course requirement for a student in grade 7 or 8 as described in Exhibit 1 with a course, extracurricular activity, or experience that is:

3.2.4.1. similar to the course requirement; or

3.2.4.2. consistent with the student's plan for college and career readiness.

3.2.5. A parent or student requesting a course substitution under subsection 3.2.4 must make the request to school counselor. Denial by the counselor of a student or parent's request may be appealed to the school principal. A student or parent may not appeal the school principal's decision on a course substitution request.

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3.3. Grades 9-12

3.3.1. The general core and core standards for students in grades 9-12 are described in UTAH ADMIN. CODE R277-700-6 and listed in Exhibit 1 of this policy.

3.3.2. In addition to the requirements set forth in Exhibit 1, the Board requires that students in grades 9-12 earn sufficient additional elective credits to reach the number listed below to graduate and earn a diploma from their respective high school.

Landmark High School	24 credits
Maple Mountain High School	26 credits
Nebo Online Learning Summit	24 credits
Payson High School	26 credits
Salem Hills High School (students who attended Mt. Nebo Junior High)	32 credits
Salem Hills High School (students who attended Salem Junior High)	33 credits
Spanish Fork High School	32 credits
Springville High School	26 credits

3.3.3. Students enrolled in the Legacy Program may graduate from their boundary high school if they meet the credit requirements for that school. Students enrolled in the Legacy Program who do not meet the credit requirements for their boundary school may graduate from Landmark High School if they meet the applicable credit requirements.

3.3.4. Students taking classes through the Advanced Learning Center (ALC) graduate from their boundary high school if they meet the credit requirements for that school. The ALC is an accredited school, but it does not offer graduation or diplomas.

3.3.5. The District shall use Board-approved summative adaptive assessments to assess student mastery of the following subjects:

3.3.5.1. reading;

3.3.5.2. language arts;

3.3.5.3. mathematics; and

3.3.5.4. science.

3.3.6. The District may require a student to earn credits for graduation that exceed the minimum USBE requirements.

3.3.7. The District may establish and offer additional elective course offerings.

3.3.8. The District may modify a student's graduation requirements to meet the unique educational needs of the student if:

3.3.8.1. the student has a disability; and

3.3.8.2. the modifications to the student's graduation requirements are made through the student's IEP.

3.3.9. The District shall document the nature and extent of a modification, substitution, or exemption made to a student's graduation requirements in the student's IEP.

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3.3.10. The District may modify graduation requirements for an individual student to achieve an appropriate route to student success if the modification:

3.3.10.1. is consistent with:

3.3.10.1.1. the student's IEP; or

3.3.10.1.2. SEOP/Plan for College and Career Readiness;

3.3.10.2. is maintained in the student's file;

3.3.10.3. includes the parent's signature; and

3.3.10.4. maintains the integrity and rigor expected for high school graduation, as determined by the USBE.

4. DIPLOMAS

4.1. In accordance with UTAH ADMIN. CODE R277-705-4, Nebo School District awards high school diplomas.

4.2. A diploma shall be awarded to a student who has successfully completed all state and district course, credit, and assessment requirements for graduation.

4.3. Diplomas are printed by a third party contractor. The District does not maintain copies of diplomas and does not issue replacement copies.

4.4. A certificate of completion may be awarded to a student as provided in Nebo School District Policy JS, *Special Education*.

4.5. A student with a disability served by an individualized education program (IEP) shall be awarded a diploma if the student has satisfied the graduation criteria set forth in the student's IEP consistent with state and federal law and Nebo School District Policy JS, *Special Education*.

4.6. A diploma, a certificate, credits, or an unofficial transcript may not be withheld from a student for nonpayment of school fees.

4.7. Students who have earned a high school diploma may participate in graduation exercises consistent with Nebo School District Policy IKFA, *Graduation Ceremonies*.

5. SECONDARY ACADEMIC CREDIT

5.1. Credit. A credit or fraction thereof shall be given upon satisfactory completion of a course or learning experience in compliance with state or school course standards. Students may also complete a course on a performance basis, in which case assessment of mastery will be the responsibility of the school administration and of the District Curriculum Committee. Credit may be awarded only once for a specific required core course with the same content during the secondary school experience. Credits are generally awarded in increments of a quarter credit (0.25). A successfully completed one semester course will result in the earning of a half credit (0.50). Passing a two-semester course will result in the granting of a full credit (1.0). An appropriate fraction of the whole credit for a course is granted at the end of each grading period in quarter credit increments.

5.2. Students may earn credit by any of the following methods:

5.2.1. Successful completion of secondary school courses (grades 9-12).

5.2.2. Successful completion of concurrent enrollment classes consistent with Section 6.

5.2.3. Demonstrated competence, as determined through use of an assessment instrument approved by the District Curriculum Committee.

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5.2.4. Review of student work or projects (portfolio) consistent with procedures and criteria approved by the District Curriculum Committee.

5.2.5. Successful completion of correspondence or electronic course work offered by an accredited education institution.

5.3. Transcripts of Credit

5.3.1. All credit earned or attempted through any of the above options will be posted to an official student transcript of credits. The transcript will include the title of the course and grades and credits earned. Failed courses will also be posted to the student transcript even though credit is not earned.

5.4. Work-Based Learning Credit. Students may earn credit through Work Based Learning programs as provided in Nebo School District Policy IGADA, *Work-Based Learning Experiences for Students*.

5.5. Acceptance of Transfer Credit

5.5.1. Nebo School District accepts transfer credit from any accredited public or private school. Nebo School District schools will not change or re-evaluate any credit which has been placed on an official student transcript from an accredited public or private school. Graduation requirements may be adjusted on an individual basis to accommodate the differences in course offerings available in the district or school where the student previously attended. Students who transfer from an accredited school are required to earn 0.8387 of the total number of credits available to the student from 9th through 12th grade. Thus, a student who transfers at the beginning of her senior year from a school that offers 10 credits per year to a school that offers 8 credits per year will be required to earn 32 credits (38 X 0.8387).

5.5.2. Nebo School District does not accept previously earned credits from any non-accredited institutions within the United States. Students who enter Nebo District schools after transferring from a public or private non-accredited school or home school must meet the same requirements for graduation as outlined in this policy.

5.5.3. When a student transfers to the District from outside the United States, the student's transcript will be evaluated on an individual basis by the school's counseling department to determine which credits will be accepted by the District.

5.5.4. Nebo students who attend school in a foreign country for one or more years and then return to Nebo District must submit a transcript of courses taken to the counseling department at the school where the student is enrolled for a credit evaluation. Credits may be posted to the student's official transcript if the assigned counselor and the school principal can confirm the validity of the courses taken.

5.6. Other Credit Guidelines

5.6.1. High School Principals Council. The High School Principals Council consists of the Nebo School District high school principals and the Director of Secondary Education, who serves as the chair. This council is empowered to rule upon any high school credit issues not specifically addressed by District policies, by State Board administrative rules or by state law. Notwithstanding the credit requirements outlined in Section 5.1, under exceptional circumstances this council may permit a student who has satisfied the minimum credit requirements of UTAH ADMIN. CODE R277-700-6, as amended, to graduate from a District high school without satisfying the District's normal credit requirement for that high school as set forth in Section 5.1. The council will meet as necessary to address issues as they arise.

5.6.2. Driver Education is offered outside the school day. A half (0.5) credit may be awarded for successful completion of the Driver Education course. See Nebo School District Policy IGAJ, *Driver Education*.

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5.6.3. The school may grant a half (0.5) credit for participation on a high school athletic team or fine arts program. A student may be awarded no more than one (1.0) credit on the high school transcript for participation on athletic teams or fine arts programs. Except as otherwise provided in this policy, a school may not grant credit for participation in activities or events outside the school program.

5.6.4. Students who complete a cosmetology program approved by the District CTE Coordinator may earn Career Technology Education credit or elective credit, but the credit may not be used to meet other credit requirements.

5.6.5. Students who successfully complete Utah National Guard summer camp training may be granted one (1.0) credit in physical education and two (2.0) elective credits.

6. CONCURRENT ENROLLMENT

6.1. The District may offer a concurrent enrollment program to provide a challenging, college-level experience in high school and to provide transition courses that can be applied to postsecondary education.

6.2. A concurrent enrollment program will comply with applicable state laws, including UTAH ADMIN. CODE R277-701.

6.3. A student participating in the concurrent enrollment program shall:

6.3.1. be enrolled in a Nebo School District high school and counted in average daily membership, as required by UTAH CODE ANN. § 53E-10-301;

6.3.2. have a current Plan for College and Career Readiness (CCR Plan), as described in Nebo School District Policy IKA, *Elementary and Secondary Student Education Learning Plans*, on file at the participating school, as required under UTAH CODE ANN. § 53E-2-304;

6.3.3. have completed a concurrent enrollment participation form, including a parent permission form and acknowledgment of program participation requirements, as required under UTAH CODE ANN. § 53E-10-304;

6.3.4. be enrolled in grade 9, 10, 11, or 12.

6.4. Credit earned through a concurrent enrollment course:

6.4.1. has the same credit hour value as when taught on a college campus;

6.4.2. applies toward graduation on the same basis as a course taught at a USHE institution to which the credits are submitted;

6.4.3. generates higher education credit that becomes a part of a student's permanent college transcript;

6.4.4. generates high school credit that is consistent with the LEA policies for awarding credit for graduation; and

6.4.5. is transferable from one USHE institution to another.

7. ACADEMIC GRADES

7.1. Academic grading is a teacher responsibility and should reflect academic progress toward the mastery of the course curriculum. Teachers must honestly and accurately grade the work of each student based upon the standards and objectives established for the course. Academic grades must reflect the actual competency or academic growth of a student, and proficiency at the end of a term or unit should be the major consideration in determining a student's grade.

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7.2. In secondary schools, letter grades are given by teachers to reflect mastery of the subject matter of a course. Credit is granted for letter grades A, A-, B+, B, B-, C+, C, C-, D+, D, D- and for P (pass) grades. Credit is not granted for F (fail), NG (no grade), WF (withdraw failing) and I (incomplete) grades. The student must arrange in advance with the teacher to take a course on a pass/fail basis. "P" grades and the resulting credit will not be counted when calculating grade point averages. "I" grades may be given if there is a valid extenuating reason why a student has not completed the course work required for a passing grade by the end of the grading period. "I" grades may be made up and changed to another grade within the next grading period of the school. "I" grades that are not made up will be changed to "F" grades.

7.3. In calculating GPA (grade point average), the following scale will be used:

A	4.000	B	3.000	C	2.000	D	1.000
A-	3.667	B-	2.667	C-	1.667	D-	0.667
B+	3.333	C+	2.333	D+	1.333	F	0.000

7.4. Monitoring of academic growth is a critical step in the educational process. Student work will be corrected promptly, scores posted to the Student Information System (SIS) grading system, and work returned to students in a timely manner for each grading period and for each course in which a student is enrolled. Teachers and parents have a shared responsibility to monitor student progress. Parents and students may review student academic progress as well as attendance information by accessing SIS. Communication with the parent/guardian will be made when a student is doing D or F work, allowing an opportunity for improvement before the grading period ends.

7.5. Attendance and punctuality may be factors in grading only to the extent allowed by Nebo School District Policy JDH, *Student Attendance*. Academic grades may be impacted by attendance and punctuality in participation-based classes, such as band, choir, orchestra, dance, physical education, etc. Certain academic-based classes may also be structured and taught in such a manner so that the academic grade may be impacted by attendance and punctuality. Before academic grades can be so impacted, the teacher must demonstrate a reasonable and justifiable relationship between attendance and punctuality and the impact on the academic grade and obtain written approval from the school principal. Upon receiving written approval, the teacher shall then provide written disclosure to students and parents that participation, attendance, and punctuality will be considered factors in assessing the student's grade. The specific percentage of the grade attributable to participation, attendance, and punctuality shall be specified in the written disclosure document. In addition, any negative impact on the student's grade as a result of lack of participation, absences, and tardies shall be specified in the written disclosure document.

7.6. Grades may not be changed for the sole purpose of allowing a student to become eligible for activities or for the sole purpose of earning a diploma.

7.7. Grades that have been posted for more than one (1) calendar year cannot be changed. All grade changes must be made by the teacher and approved by the school principal or his/her designee. Once issued, grades may be changed, during a one (1) year time limit, for the following reasons.

7.7.1. A calculation or other grading error on the part of the teacher was discovered.

7.7.2. Course work was satisfactorily completed following the issuance of an "I" grade.

7.7.3. A student demonstrates competency during the next term.

7.8. Academic grades shall not be withheld, reduced, increased, or otherwise affected by a student's citizenship grade or behavior. Punctuality of assignments and work completion may factor into an academic grade if the teacher provides prior written disclosure to students and parents consistent with this policy.

7.9. Course Grade Forgiveness

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7.9.1. Consistent with UTAH ADMIN. CODE R277-717, a student may, to improve a course grade received by the student:

7.9.1.1. repeat the course one or more times; or

7.9.1.2. enroll in and complete a comparable course.

7.9.2. A grade for an additional credit of a recurring course does not change a student's original course grade.

7.9.3. If a student repeats a course under paragraph 7.9.1.1, the school:

7.9.3.1. shall adjust, if necessary, the student's course grade and grade point average to reflect the student's highest grade and exclude a lower grade;

7.9.3.2. shall exclude from the student's permanent record the course grade that is not the highest grade; and

7.9.3.3. may not otherwise indicate on the student's current record that the student repeated the course.

7.9.4. Comparable Course

7.9.4.1. A student enrolling in a comparable course under paragraph 7.9.1.2 must first complete and submit the Comparable Course Form to inform the school of the student's intent to enroll in the course for the purpose of improving a course grade.

7.9.4.2. The school principal shall confirm, at the time the student enrolls in the comparable course, that the comparable course fulfills the same credit requirements as the course that the student intends to replace with the comparable course grade.

7.9.4.3. Upon completion of the comparable course, the school shall update the student's current record and grade point average to reflect the highest grade between the course and the comparable course and exclude the lower grade and corresponding course. The school may not otherwise indicate the course or comparable course for which the student did not receive the highest grade on the student's record.

7.10. Dropout Prevention and Recovery Services

7.10.1. Schools shall provide remediation services for students in grades 7-12 who do not meet competency levels in a particular class. Students may be required to participate in remediation services before advancing to the next course in a subject sequence.

7.10.2. Schools shall provide dropout prevention and recovery services for students in grades 9-12 with low academic performance. Services may include the following:

7.10.2.1. Engaging with the student;

7.10.2.2. Developing a learning plan to identify barriers to regular school attendance and achievement, an attainment goal, and a means for achieving the attainment goal;

7.10.2.3. Monitoring the student's progress toward reaching the attainment goal; and

7.10.2.4. providing tiered interventions for a student who is not making progress toward the student's attainment goal.

8. CHARACTER EDUCATION AND CITIZENSHIP CREDIT

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8.1. Citizenship credit is a graduation requirement.

8.2. In accordance with UTAH CODE ANN. § 53G-10-204, students shall, through an integrated curriculum, be taught honesty, integrity, morality, civility, duty, honor, service and obedience to law. Students shall be taught respect for and an understanding of the founding documents of Utah and of the United States, including the Declaration of Independence and the Constitutions of the United States and of the State of Utah, as well as others listed in UTAH CODE ANN. § 53G-10-302. Likewise, students shall be taught the essentials and benefits of the free enterprise system and other values enumerated in UTAH CODE ANN. § 53G-10-204.

8.3. Students are expected to be good citizens inside and outside the classroom and are subject to evaluation by the administration and staff. Citizenship grades will be earned in each class in which the student is enrolled. Each student may also receive one citizenship grade from the administration for each grading period.

9. CIVICS TEST

9.1. As required by UTAH CODE ANN. § 53E-4-205, the District will administer a basic civics test.

9.2. Students must pass the civics test as a condition of receiving a high school diploma.

9.3. Students with disabilities may be administered an alternate assessment consistent with UTAH ADMIN. CODE Section R277-700-8.

Board Approval 9/8/2021

EXHIBITS
Exhibit 1: Utah State Credit and Curriculum Requirements (AdmAprv)

REFERENCES
UTAH CODE ANN. § 53E-2-304
UTAH CODE ANN. § 53E-3-401
UTAH CODE ANN. § 53E-4-205
UTAH CODE ANN. § 53E-10-301
UTAH CODE ANN. § 53E-10-304
UTAH CODE ANN. § 53G-9-803
UTAH CODE ANN. § 53G-10-204
UTAH CODE ANN. § 53G-10-302
UTAH CODE ANN. § 53G-10-402
UTAH CODE ANN. § 53G-10-405
UTAH ADMIN. CODE R277-700
UTAH ADMIN. CODE R277-701
UTAH ADMIN. CODE R277-702
UTAH ADMIN. CODE R277-705
UTAH ADMIN. CODE R277-717
Nebo School District Policy IGAA, *Nebo School District Secondary Citizenship Policy*
Nebo School District Policy IGADA, *Work-Based Learning Experiences for Students*
Nebo School District Policy IGAJ, *Drivers Education*
Nebo School District Policy IKA, *Elementary and Secondary Student Education Learning Plans*
Nebo School District Policy IKFA, *Graduation Ceremonies*
Nebo School District Policy JDH, *Student Attendance*
Nebo School District Policy JS, *Special Education*

FORMS
Comparable Course Form

HISTORY
Revised 8 September 2021 – updated consistent with SB 148 (2021); deleted limit of 2 pass/fail credits; added requirements for dropout prevention and remediation; made technical changes.
Revised 8 January 2020 – consolidated general core requirements into one section but separated by grade consistent with R277-700 updates; created section on diplomas and aligned with R277-705; updated reference to work-based learning; added section on concurrent enrollment (to replace former Policy ICE, which is repealed with adoption of these revisions); added provisions on course grade replacement consistent with R277-717; updated exhibit; created Comparable Course Form for requesting grade replacement; made technical changes.
Revised 14 December 2016 – clarified how punctuality may and may not impact academic grade.

Revised 9 November 2016 – moved credit requirements from R277-700 to an exhibit; updated high school credit requirements; added provisions for Legacy and Advanced Learning Center; removed provision for distinguished seal on high school diploma; removed provision for basic high school diploma; added permission for high school principals council to approve certain graduations; added requirement for civics test per SB60 (2015); made technical changes.
Revised 8 October 2014 – updated high school credit and core course requirements; clarified distinguished seal on diplomas; added provision for basic high school diploma; made technical changes.
Revised 14 August 2013 – changed title from "Core Curriculum and Graduation Requirements" to "Curriculum Standards and Graduation Requirements: Academic and Citizenship Credit and Grading"
Revised 14 October 2009
Revised 9 July 2008 – reformatted.
Adopted or Revised 12 July 2006

Board Approval 9/8/2021

NEBO SCHOOL DISTRICT BOARD OF EDUCATION POLICIES AND PROCEDURES

SECTION: J - Students
POLICY TITLE: Students with Disabilities under Section 504
FILE NO.: JR
DATED: September 8, 2021

Board Approval 9/8/2021

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1. PURPOSE AND PHILOSOPHY

1.1. Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. §794, 34 C.F.R. Part 104 ("Section 504"), is a federal law that prohibits discrimination against students on the basis of their disability. The purpose of this policy is to inform Nebo School District employees, students, and parents about Section 504 and to provide a system for implementing its procedural provisions. In conjunction with Nebo School District Policy JDC, *Student Discrimination and Harassment*, this policy also reflects the District's commitment to serve all students.

1.2. The District expects employees to be knowledgeable about District policies and procedures governing Section 504, grievance procedures for resolving Section 504 complaints, and parent and student rights. In accordance with 34 CFR 104.7, the District has designated a 504 Coordinator as the responsible employee to coordinate its efforts to comply with this policy. Individuals with Section 504 questions should contact the District 504 Coordinator.

District 504 Coordinator
Nebo School District
350 South Main Street
Spanish Fork, Utah 84660
Telephone No.: (801) 354-7475
Fax No.: (801) 354-7487

1.3. The District shall conduct child find activities and take continuing steps to notify students and patrons that it does not discriminate based on disability. Notice shall be provided at a minimum on the District website, at school buildings, and in parent information guides. Employees shall receive annual training on this policy.

2. SECTION 504 BACKGROUND INFORMATION

2.1. What is Section 504?

2.1.1. Section 504 of the Rehabilitation Act of 1973, commonly referred to as "Section 504," is a federal statute that prohibits discrimination against persons on the basis of their

disability by institutions that receive federal financial assistance, such as Nebo School District. It states, in part, as follows:

> *No otherwise qualified individual with a disability . . . shall, solely by reason of her or his disability, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance . . . .*

29 U.S.C. §794(a).

2.1.2. Section 504's purpose is, among other things, to assure that students with disabilities have educational opportunities and benefits equal to those provided to other students. The District satisfies this purpose by providing eligible students a free, appropriate public education (FAPE). An eligible student under Section 504 is a student who has a physical or mental impairment that substantially limits a major life activity. If a student is covered by Section 504, the District must provide such accommodations as are necessary to ensure that the student has equal access to services, programs, and activities offered by its schools.

2.2. Does Section 504 differ from the ADA?

Section 504 protects students from discrimination on the basis of disability to the same extent as the Americans with Disabilities Act, 42 U.S.C. §12101, et seq., and its implementing regulations, 28 C.F.R. Part 35, et seq. ("ADA"). This policy uses only the term "Section 504," but the District acknowledges that qualified students with disabilities have the same rights under the ADA as under Section 504.

2.3. How does Section 504 differ from Special Education under IDEA?

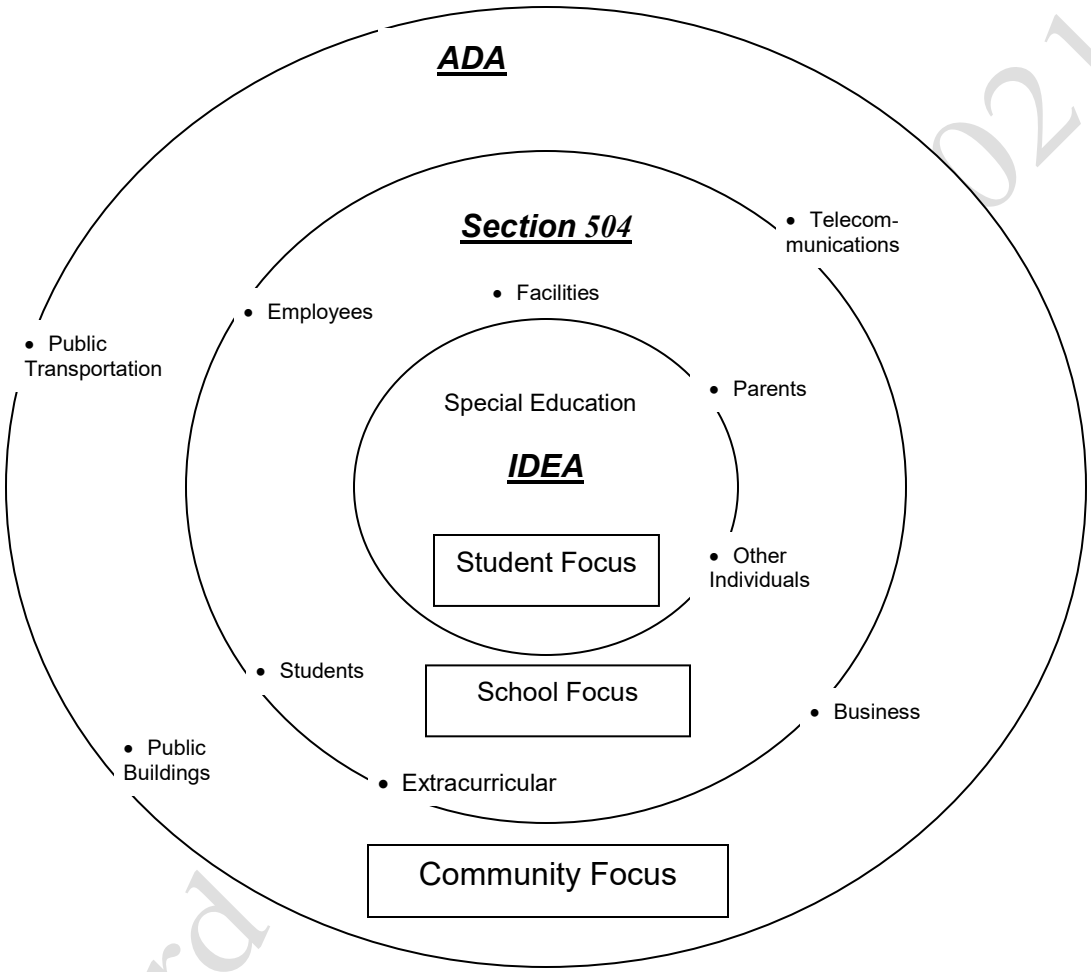
2.3.1. A student qualifies for special education and/or related services under the Individuals with Disabilities Education Act, 20 U.S.C. §1400, et seq., and its implementing regulations, 34 C.F.R. Part 300, et seq. ("IDEA") when the student has met the eligibility criteria for one or more of the enumerated categories identified in the IDEA. The categories, eligibility criteria, and evaluation procedures under the IDEA are set forth in Nebo School District Policy JS, *Special Education*. A student who qualifies for special education and/or related services under the IDEA is also a student with a disability under Section 504. However, the converse is not always true: a student with a disability under Section 504 is not necessarily qualified to receive special education services and the protections of IDEA. In other words, all students with disabilities under the IDEA are simultaneously protected under Section 504, but some students with disabilities under Section 504 may not qualify for special education services under IDEA.

2.3.2. If a student is receiving special education or related services under IDEA, then the student is adequately accommodated for purposes of Section 504 for the disability for which the IDEA accommodations are provided in the student's IEP. For this reason, it is not necessary to provide a student with a duplicative Section 504 Plan. In most cases a student will not have both an IEP and a Section 504 Plan. Any accommodations that would normally be placed in a 504 Plan should be included in the IEP. However, under rare circumstances when a student with an IEP has an additional disability that cannot be adequately accommodated by the IEP, the District 504 Coordinator may approve a separate 504 Plan in addition to the IEP. Such approval should be given only in extremely rare circumstances in which the disability for which the student has an IEP, and the services, accommodations, and employees involved, are so vastly different from the disability and accommodations for which the student is eligible for a 504 Plan that it is impracticable for the employees responsible for implementing the IEP to also implement the 504 Plan.

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2.3.3. If a student is evaluated and determined to be not eligible under IDEA, the 504 Team Leader should consider assembling a 504 Team to evaluate the student under Section 504. This policy addresses Section 504; questions regarding IDEA should be directed to the District Special Education / Federal Programs Department.

2.3.4. The figure below gives a visual representation of the relationship between the ADA, Section 504, and IDEA.



See Key Differences between IDEA and Section 504 on the following page -

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Key Differences between IDEA and Section 504

Identification

IDEA	Section 504
The student must have a disability that falls within one or more specific categories of qualifying conditions (i.e., autism, specific learning disability, communication disorder (speech or language impairment), emotional disturbance, traumatic brain injury, visual impairment, hearing impairment (deafness), blindness, deafblindness, intellectual disability, developmental delay, multiple disabilities, orthopedic impairment, and other health impairment).	The student must have a physical or mental impairment that substantially limits a major life activity (including, but not limited to, caring for oneself, performing manual tasks, seeing, hearing, eating, sleeping, walking, standing, lifting, bending, speaking, breathing, learning, reading, concentrating, thinking, communicating, and working); or the operation of a major bodily function (including, but not limited to, functions of the immune system, normal cell growth, digestive, bowel, bladder, neurological, brain, respiratory, circulatory, endocrine, and reproduction).
The student's disability must adversely affect educational performance.	No requirement that the impairment adversely affect educational performance.

Evaluation

Full comprehensive evaluation, including psychological evaluation. Decision by multidisciplinary team, including parent/legal guardian.	Evaluation using relevant information from a variety of sources. Decision by a group of knowledgeable persons.
Parent/legal guardian consent required.	Parent/legal guardian consent required.
Annual review of student's IEP. Mandatory reevaluation every three (3) years.	"Periodic" reevaluation required, but no prescribed time period. Meeting IDEA evaluation and review requirements satisfies Section 504.
Independent evaluation at District expense if parents disagree with first evaluation.	No provision for independent evaluation at District expense.

Dispute Resolution

District complaint. Due process hearing by state-appointed hearing officer.	District complaint. Due process hearing by District-appointed hearing officer
State complaint.	State complaint.
Federal complaint.	Federal complaint.

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3. IDENTIFYING STUDENTS FOR SECTION 504 ELIGIBLITY

3.1. How is a Section 504 evaluation request made?

3.1.1. Any parent, guardian, teacher, counselor, or other school staff member who believes that a student, because of disability, may need accommodations at school, can request a Section 504 evaluation. The Nebo School District Section 504 Referral form may be used but is not required. Any request or referral for evaluation should be forwarded to the school's 504 Team Leader. The Team Leader is the school principal, a designated assistant principal, or a designated dean of students,. A Team Leader who receives a verbal request for a Section 504 evaluation or who otherwise becomes aware that a student may have a disability under this policy should document the request using the Section 504 Referral form.

3.1.2. The 504 Team Leader may become aware of the need to evaluate under this policy through a variety of means, including but not limited to verbal comments by students or parents about a student's illness or other medical condition, notice from an employee, direct observation, individual health care plan, medical condition indicated at registration, or excessive absences.

3.2. What criteria are used to determine Section 504 eligibility?

3.2.1. For a student to qualify for Section 504 protection, the student must meet three criteria: **(1) a mental or physical impairment; (2) which substantially limits; (3) one or more major life activities**. If the student has an impairment that substantially limits a major life activity, the impairment is a qualifying disability. It is important to understand that all three criteria must be met before the student is eligible for Section 504 protection. Additional detail on each of the three criteria is as follows:

3.2.1.1. Mental or Physical Impairment

3.2.1.1.1. This criterion includes any mental or physiological disorder or condition, cosmetic disfigurement, or anatomical loss affecting one or more body systems. Section 504, in contrast to IDEA, does not limit eligibility to specific categories of medical conditions. Environmental, cultural, and economic disadvantages are not covered unless the student who has any of these characteristics also has a physical or mental impairment.

3.2.1.1.2. An impairment that is episodic or in remission is a disability if it would substantially limit a major life activity when active.

3.2.1.2. Substantially Limits

3.2.1.2.1. While Section 504 does not specifically define the term "substantially limits," the law contemplates that it will be interpreted broadly to create an inclusive standard for eligibility. The basis for evaluating this criterion is the impact the impairment has on one or more of a student's major life activities. For a student to qualify for Section 504, the impairment need not prevent or significantly restrict a major life activity but must simply impose a substantial limitation.

3.2.1.2.2. The 504 Team will consider the nature and severity of the impairment as well as how long it is expected to last. Simply having a condition or impairment does not automatically qualify a

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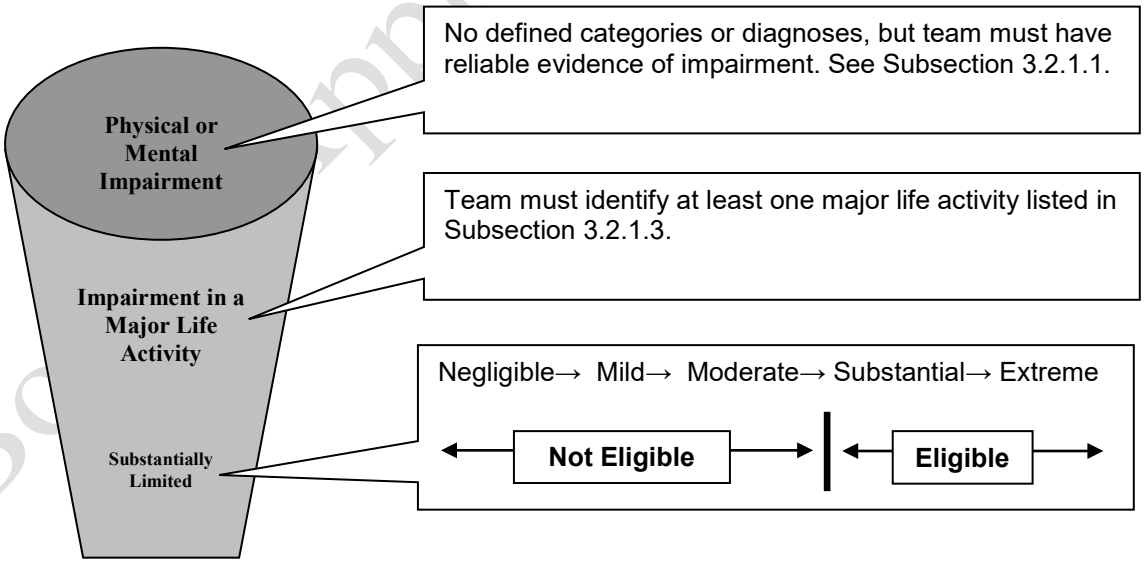
student for Section 504 protection. Nevertheless, the term "substantially limits" is not meant to be a demanding standard.

3.2.1.2.3. In determining whether the impairment substantially limits a major life activity, the 504 Team must do so without regard to the effects of mitigating measures. Mitigating measures are devices or practices that a person uses to correct or reduce the effects of an impairment. Mitigating measures may include, but are not limited to, medication, medical equipment, assistive technology, accommodations, or other learned modifications the student may have used to overcome or minimize the effects of the impairment. The 504 Team must evaluate the student as though such measures were not in place. The only exception to this rule is that the 504 Team may consider the effects of ordinary eyeglasses or contact lenses.

3.2.1.3. <u>Major Life Activities</u>

Major life activities include, but are not limited to, caring for oneself, performing manual tasks, seeing, hearing, eating, sleeping, walking, standing, lifting, bending, speaking, breathing, learning, reading, concentrating, thinking, communicating, and working. Major life activities also include the operation of major bodily functions, including, but not limited to, functions of the immune system, normal cell growth, digestive, bowel, bladder, neurological, brain, respiratory, circulatory, endocrine, and reproduction.

3.2.2. The following diagram illustrates the Section 504 eligibility determination criteria as more fully described in Subsection 3.2.1. The diagram is meant to aid understanding but not replace the descriptions in Subsection 3.2.1.



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3.3. What is the process for determining Section 504 eligibility? (Eligibility Determination Meeting)

3.3.1. When a Section 504 Referral is received or completed by the 504 Team Leader, the 504 Team Leader shall ensure that the parent/legal guardian is provided the Parent's Rights and Safeguards under Section 504. The 504 Team Leader will determine if a 504 evaluation will be conducted. **A decision to not conduct a 504 evaluation will be extremely rare and should generally be based on the fact that one or more similar requests for the same student for the same disability have been made within one calendar year, and no new evidence of disability has been presented.**

3.3.2. In cases where the Section 504 Referral form indicates that the major life activity being limited is "learning," "reading," "thinking," or "communicating," the 504 Team Leader should first consider whether the student should be evaluated for eligibility under IDEA. Any assessment and evaluation for eligibility under IDEA must follow Nebo School District's Special Education Policies and Procedures and be in compliance with applicable federal and state law. Concerns and questions regarding assessment and evaluation for eligibility under IDEA should be directed to the Special Education / Federal Programs Department at Nebo School District.

3.3.3. Unless a 504 evaluation will not be conducted, the principal or designee shall provide the parent/legal guardian with the Section 504 Parent Notice and Consent for Section 504 Evaluation along with the Parent's Rights and Safeguards under Section 504.

3.3.4. The 504 Team Leader will conduct a preliminary review to determine the nature of the student's impairment, the individuals needed to comprise the Team, and the information to be reviewed. After the 504 Team Leader receives the Parent Notice and Consent for Section 504 Evaluation form signed by the parent or guardian, the 504 Team Leader will appoint a 504 Team to make the eligibility determination.

3.3.5. The 504 Team must be a group of persons and include individuals knowledgeable about the needs of the student, the meaning of the evaluation data being reviewed, and the placement options. The parent/legal guardian should be included in this process and be invited to the eligibility meeting. The following people should be considered by the 504 Team Leader to serve on the 504 Team: the student's teacher(s), school nurse (especially when health/medical issues are involved), counselor, psychologist, physical therapist, occupational therapist, communication disorder specialist, special education teacher, vision specialist, audiologist, and other individuals with specific relevant knowledge or skills. The team's role is to review the evaluation data, determine whether the student has a physical or mental impairment that substantially limits a major life activity, and, if so, determine appropriate accommodations.

3.3.6. Section 504 eligibility meetings are not intended to be as comprehensive as a special education evaluation. However, the 504 Team must investigate the specific concern(s) that triggered the student review request. Information that might be considered includes, but is not limited to, grades, attendance reports, behavior plans, the 504 Referral, cumulative file information, psychological evaluations, medical information, observations, standardized testing information, and physical condition. The 504 Team may administer and use other formal and

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informal measures as necessary. The team must ensure that information obtained from all sources is documented and carefully considered.

3.3.7. The 504 Team will determine the student's eligibility under Section 504, and the 504 Team Leader is responsible for completing and providing a copy of the Section 504 Eligibility Evaluation form to the District 504 Coordinator at the District Office.

3.3.8. The 504 Team Leader is responsible for notifying the parent/legal guardian of the eligibility determination by completing the Section 504 Eligibility Evaluation and providing it to the parent/legal guardian along with a copy of the Parent's Rights and Safeguards under Section 504 if not already provided.

3.3.9. If the team determines that the impairment does substantially limit a major life activity, the team will determine whether there is a need to create a Section 504 Accommodation Plan for the student that outlines the appropriate accommodations.

3.4. The Team Leader should ensure that a student's eligibility under Section 504 is reevaluated by the 504 Team periodically. The team should conduct a reevaluation at least every three years and/or when the student enters middle school, junior high, and high school. Reevaluations and the team's eligibility determination shall be documented on the Section 504 Eligibility Evaluation form.

4. DESIGN AND IMPLEMENTATION OF A SECTION 504 PLAN

4.1. Where will accommodations be provided for students and what are some examples of possible accommodations?

Section 504 requires that a student with a disability be educated with non-disabled students to the maximum extent appropriate. As with IDEA, this is considered educating the student in the least restrictive environment. Implementation of most Section 504 Plans occurs within the regular classroom. Accommodations generally are those minor adjustments to things like seating arrangements, removal of physical barriers, and other facets of the learning experience that provide the student with equal access to learning opportunities. An example could be moving the student to a position in the room that best supports his or her ability to attend to school work. Accommodations might involve the use of special visual aids, large print texts, or video recordings. Allowing a student additional time to complete a specific kind of task is also an accommodation. Numerous accommodations exist that can support a student's equal access to educational opportunities. It is the duty of the 504 Team to identify those accommodations that best support the access needs of a 504 eligible student. The 504 Team may contact the District 504 Coordinator for assistance with the accommodation process.

4.2. How are Section 504 accommodations and related services documented and reviewed?

4.2.1. If the 504 Team determines that a student has a qualifying disability, the team's second responsibility is to identify the student's needs and the accommodations the student will receive. Documentation of the 504 Plan's detail is in the Section 504 Accommodation Plan. The 504 Plan provides a summary of accommodations that a student needs in order to have equal access to the learning process, or to other school-related programs, activities, and events. The original Section 504 Plan and all related 504 documentation should be maintained by the District 504 Coordinator. The 504 Team Leader is responsible for providing the Section 504 Plan and all related documentation to the District 504 Coordinator at the District Office. The District 504

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Coordinator or designee shall update the District's Student Information System ("SIS") to reflect that this student is now an eligible 504 student.

4.2.2. The student's 504 Team Leader shall review each student's Section 504 Accommodation Plan any time a review is requested or it appears that changes to the Section 504 Plan are needed. The purpose of a review is to add, subtract, and/or modify student accommodations, as needed. Reviews shall be documented on the Section 504 Plan Review form.

4.3. When does a student not require a Section 504 Accommodation Plan?

4.3.1. Eligibility under Section 504 is always decided by evaluating and determining that all three of the criteria identified in Section 3 are met. The student must have a mental or physical impairment. That mental or physical impairment must be substantially limiting. The impairment must substantially limit one or more major life activities or bodily functions. If any of the three criteria are not met, the student is not eligible, and the 504 Team shall not create a 504 Plan for the student.

4.3.2. The following circumstances, without an eligibility determination by the 504 Team, are not sufficient reason to create a 504 Plan. Upon being notified of any of these circumstances, the 504 Team Leader should first cause that an evaluation under Section 3 be conducted.

4.3.2.1. A parent and/or doctor presents the school with a disability diagnosis.

4.3.2.2. A parent requests specific accommodations solely to help his or her student receive higher grades or test scores on standardized tests.

4.3.2.3. A student fails to qualify for special education services under IDEA.

4.3.3. Some students will meet the eligibility requirements but not be in need of any accommodations. Documentation must be kept indicating these students are eligible but no formal 504 Plan is necessary. The documentation must be reviewed in accordance with the review requirements in paragraph 4.2.2, and eligibility must be reviewed periodically. Despite not needing a 504 Plan, these students must still be protected from discrimination based on their disability, including being protected from bullying or harassment and following appropriate disciplinary procedures for students with disabilities.

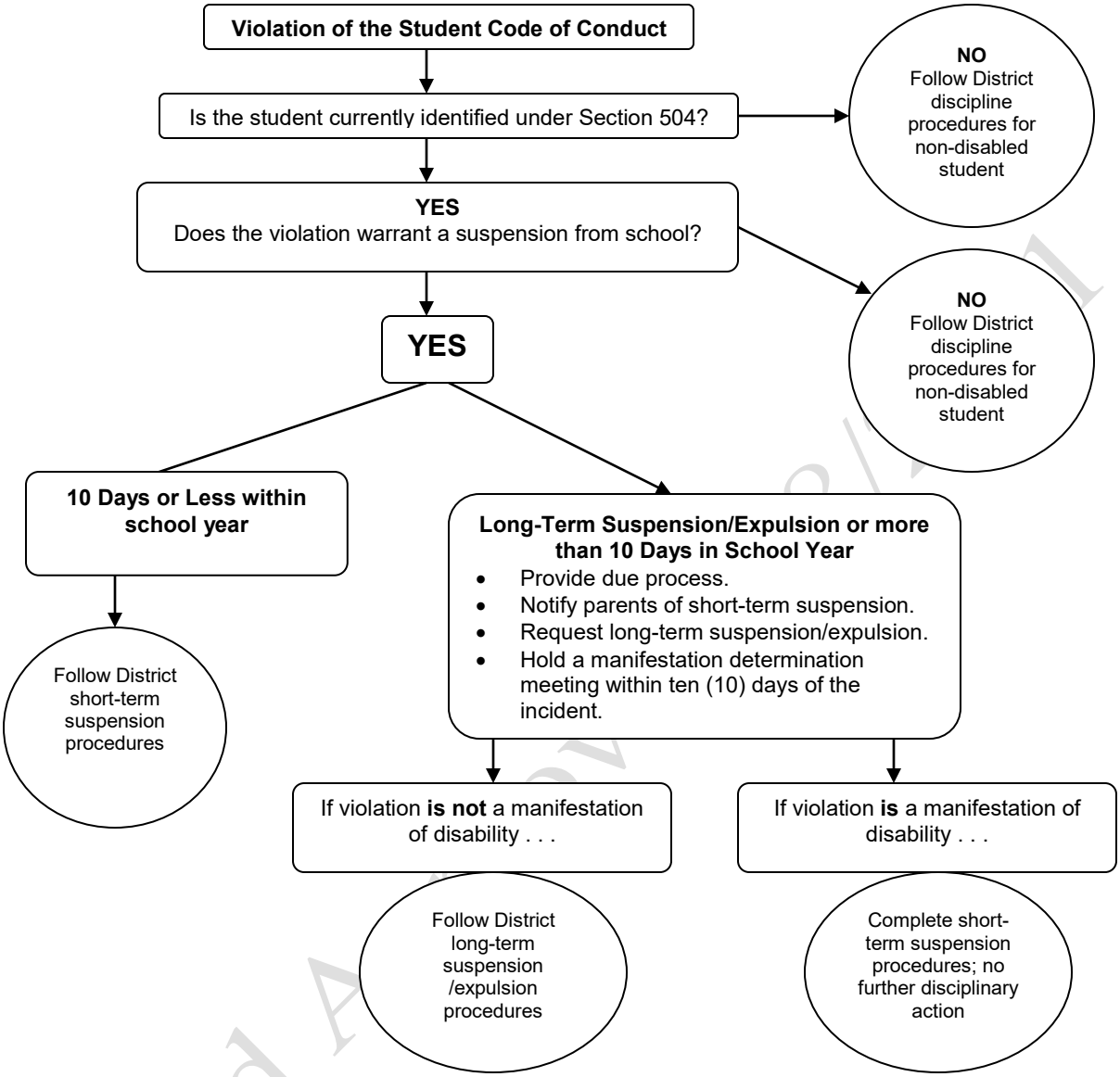
5. DISCIPLINING A 504 STUDENT

5.1. What is the discipline process for a Section 504-identified student?

Section 504-identified students are subject to the same disciplinary action as other students, provided that the student's behavior is not a manifestation of his or her qualifying disability. A 504 Team must conduct a manifestation determination whenever a Section 504-identified student is subject to out-of-school suspension for more than ten (10) school days within a single school year. If the 504 Team concludes that the violation is a manifestation of the student's qualifying disability, the discipline process must end and the 504 Team should review the 504 Plan to determine if changes are appropriate. If the violation is not a manifestation, the student is subject to the same disciplinary action that any non-disabled student would receive for the same violation.

5.2. The following flowchart illustrates the discipline process for an eligible student under Section 504.

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5.3. Must a school make a manifestation determination when considering a long-term suspension or expulsion of a student with a Section 504 Plan?

5.3.1. Yes. See the flow chart above. Similar to suspension or expulsion of a student having a disability under IDEA, it is necessary to conduct a manifestation determination for a Section 504 student as provided below.

5.3.1.1. The suspension or expulsion will be for more than ten (10) consecutive school days. Like IDEA, a suspension/expulsion of more than ten (10) consecutive school days constitutes a significant change in placement and requires schools to determine if the cause of the behavior is the disability identified in the student's Section 504 Plan.

5.3.1.2. A series of suspensions that total more than ten (10) days may also trigger the manifestation determination requirement of Section 504. If cumulative

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suspensions/expulsions for a student on a Section 504 Plan total more than ten (10) days, it must be determined if a significant placement change has occurred. This is done on a case-by-case basis. If a group of short-term suspensions creates a pattern of exclusion, then this constitutes a change in placement and the school must conduct a manifestation determination meeting before further suspensions or expulsions occur. The Office for Civil Rights ("OCR") has identified some of the key factors in determining patterns of exclusion: (a) the length of each suspension; (b) the proximity of one suspension to another; (c) the nature of the behavior; and (d) the total amount of time the student is excluded from school.

5.4. Who makes the manifestation determination for a student on a Section 504 Plan and what information is included in this process?

5.4.1. The manifestation determination should be made by a 504 Team that consists of persons who have knowledge of the student and the meaning of the information that will be reviewed. When possible, the members of the 504 Team should be the same members who designed the student's Section 504 Plan. School officials responsible for school disciplinary procedures, such as the school principal or the District Coordinator of Student Services, cannot make the determination. However, such administrators may present pertinent student information to the 504 Team, especially the school principal if he/she is the 504 Team Leader.

5.4.2. The 504 Team must have available information that competent professionals would require when making a manifestation determination. Such information might include attendance and academic records, psychological evaluation data, behavior plans, discipline records, and staff observations. The information should be current enough to afford an understanding of the behavior that is the subject of the manifestation determination.

5.4.3. The manifestation determination should begin with the 504 Team deciding whether the student's Section 504 Plan is appropriate and is being properly implemented.

5.4.4. If the 504 Team concludes the Section 504 Plan is not appropriate or that the accommodations are not being provided, the school should not take any further disciplinary action. The 504 Team should review and update the 504 Plan, if appropriate.

5.4.5. If the student's educational placement is correct, the 504 Team will next consider if the behavior is the result of the student's disability. This inquiry is resolved by considering the relationship between the student's disability and his or her ability to control and understand the consequences of his or her behavior:

5.4.5.1. Does the disability impair the student's ability to control his or her behavior?

5.4.5.2. Does the disability impair the student's ability to understand the consequences of his or her behavior?

5.4.6. If the 504 Team answers either question in the affirmative, then the behavior is a manifestation of the student's disability and no disciplinary action can be taken beyond the ten (10) day suspension.

5.4.7. If the 504 Team determines that the behavior is not a manifestation of the disability, the District may impose whatever long-term suspension or expulsion it would impose under the same circumstances if a non-disabled student were the offender. In addition, the District is obligated to continue to provide educational services to a 504

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student during the period of a long-term suspension or expulsion only to the same extent it provides those services to students without disabilities during disciplinary removals.

5.4.8. The 504 Team must conclude its work by completing a Section 504 Manifestation Determination form.

5.5. How does a school proceed with drug/alcohol violations by a student on a Section 504 Plan?

A student who is currently engaged in the illegal use of drugs/alcohol is not considered a student with a disability for purposes of disciplining the student for drug or alcohol violations. A student with a history of drug/alcohol abuse who has been successfully rehabilitated, or is participating in a drug rehabilitation program and is not currently engaging in the illegal use of drugs, is covered by Section 504. Section 504 allows school districts to take disciplinary action pertaining to the use or possession of illegal drugs/alcohol against a 504 student who is currently engaging in the illegal use of drugs/alcohol to the same extent such discipline is taken against non-disabled students.

6. SECTION 504 PROCEDURAL SAFEGUARDS AND PARENT/STUDENT RIGHTS

6.1. Are schools required to provide parents with prior notice of a Section 504 eligibility meeting?

Yes. A parent/legal guardian must receive prior notice of a Section 504 eligibility meeting. The team leader should document how and when the parent received prior notice.

6.2. Must schools secure parental consent before conducting an initial eligibility meeting?

Yes. Even though the Section 504 regulations do not include any express provision related to parental consent, OCR has interpreted Section 504 to require districts to obtain parental permission for initial evaluations. Before holding an eligibility meeting, the 504 Team Leader shall ensure that parental consent is obtained. The Parent Notice and Consent for Section 504 Evaluation form should be used to obtain parental consent.

6.3. Are schools required to provide parents with a list of parent/student rights under Section 504 before conducting an initial student review?

6.3.1. Yes. Nebo School District is required to establish and implement procedural safeguards that include:

6.3.1.1. Notice to the parent/legal guardian explaining any evaluation or placement decisions.

6.3.1.2. An opportunity for parents/legal guardians to review relevant records.

6.3.1.3. A complaint resolution process that may be pursued through administrative levels in the District, starting with the District 504 Coordinator.

6.3.1.4. An impartial hearing with opportunity for participation by the student's parent / legal guardian with representation by legal counsel.

6.3.2. These procedural safeguards have been addressed by creating Section 504 evaluation procedures and a set of forms that guide the 504 Team through the eligibility determination and placement process. The Parent's Rights and Safeguards under Section 504 must be included with the Parent Notice and Consent for Section 504 Evaluation form provided to the parent/legal guardian prior to the 504 evaluation meeting.

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7. WORKING WITH PARENT CONCERNS AND COMPLAINTS

7.1. The best solutions to parent/legal guardian concerns occur at the school level. Therefore, the first step in resolving a complaint should involve the school principal or 504 Team Leader working with the parent/legal guardian to a mutually acceptable resolution of the parent's concern(s). If the concern(s) cannot be resolved informally, the parent/legal guardian may seek formal resolution under the District's complaint processes.

7.2. Complaints of bullying or harassment based on disability should be made and investigated in accordance with Nebo School District Policy JDC, *Student Discrimination and Harassment*.

7.3. Complaints related to the sufficiency or implementation of a student's 504 Plan, including allegations of FAPE denial, should be made and investigated in accordance with the following:

7.3.1. **Step 1.** The parent/legal guardian should complete and submit a Section 504 Complaint form to the District 504 Coordinator.

7.3.2. **Step 2.** The District 504 Coordinator or designee will review the complaint and meet with the parent/legal guardian to hear their concerns. The District 504 Coordinator or designee will decide whether to seek to mediate the dispute between the parent/legal guardian and school or render a decision regarding the complaint and submit it in writing to the parent/legal guardian. If the mediation was unsuccessful or if the parent/legal guardian is not satisfied with the decision rendered by the District 504 Coordinator or designee, the parent/legal guardian may either: (a) give written notice to the District 504 Coordinator requesting a meeting with the Superintendent (Step 3); or (b) give written notice to the Superintendent requesting an impartial hearing (Step 4).

7.3.3. **Step 3.** The Superintendent or designee will review the complaint and meet with the parent/legal guardian to hear their concerns. The Superintendent or designee will render a decision regarding the complaint and submit it in writing to the parent/legal guardian. If the parent/legal guardian is not satisfied with the decision rendered by the Superintendent or designee, the parent/legal guardian may give written notice to the Superintendent requesting an impartial hearing (Step 4).

7.3.4. **Step 4.** Upon receiving a written request for an impartial due process hearing, the Superintendent or designee will promptly refer the complaint to a due process hearing conducted by an impartial hearing officer. The hearing officer will be selected by the District. The hearing officer shall meet the following criteria: (a) must be knowledgeable about Section 504; (b) must not be an employee of the District; (c) must not be from another school district that shares a contractual arrangement for special education services; (d) must not have a personal or professional conflict of interest; and (e) must not participate in the formulation of state policy affecting students with disabilities. If the parent/legal guardian can demonstrate that the selected hearing officer does not meet the above criteria, the parent/legal guardian may then request the District to select another hearing officer who meets the above criteria. The District-appointed hearing officer will schedule a due process hearing to occur as soon as reasonably practicable for the parent/legal guardian and District. The parent/legal guardian and District may be represented by legal counsel at the hearing, may examine relevant records, and participate in the hearing. Within ten (10) business days after the conclusion of the hearing, the hearing officer will render a written decision. The written decision shall include applicable findings of fact and conclusions of law. The hearing officer shall submit the written decision to the parent/legal guardian and to the Board of Education of Nebo School District. The decision of the hearing officer shall constitute the final administrative decision on the Section 504 matter.

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7.3.5. Step 5. If either the parent/legal guardian or the District is not satisfied with the decision rendered by the hearing officer in Step 4, the parent/legal guardian or District may initiate federal legal proceedings in the United States District Court, District of Utah, or other court of competent jurisdiction.

7.3.6. The Utah State Board of Education ("USBE") and the United States Department of Education, Denver Office for Civil Rights ("OCR") investigate complaints against school districts within their jurisdiction and monitor and enforce compliance with Section 504.

8. LIST OF NEBO SCHOOL DISTRICT SECTION 504 FORMS

8.1. Section 504 Referral

Purpose: Requests that a student be evaluated to determine if the student has a qualifying disability under Section 504.

8.2. Parent Notice and Consent for Section 504 Evaluation

Purpose: Informs parent(s)/legal guardian(s) that the school believes their child may have a physical or mental impairment and that the school is requesting the parent's consent and input for a 504 Team to evaluate their student to determine if the student has a qualifying disability under Section 504.

8.3. Parent's Rights and Safeguards under Section 504

Purpose: Informs the parent(s)/legal guardian(s) of their rights under Section 504. This form must be provided with the Parent Notice and Consent for Section 504 Evaluation and at other times as needed.

8.4. Section 504 Accommodation Plan

Purpose: Organizes and documents the Section 504 Plan created by the 504 Team if the team determines that the student has a qualifying disability. Provide a copy of this completed form to the District 504 Coordinator at the District Office.

8.5. Section 504 Plan Review

Purpose: Documents the periodic review of the Section 504 Accommodation Plan, and recommends any additions, subtractions, and/or modifications of student accommodations.

8.6. Section 504 Eligibility Evaluation

Purpose: Documents the initial and periodic reevaluation of a student's eligibility under Section 504.

8.7. Section 504 Manifestation Determination

Purpose: Organizes and documents the steps that the 504 Team must follow to determine the relationship between the student's disability and behavior.

8.8. Section 504 Complaint

Purpose: Submits a complaint to the District 504 Coordinator alleging that a student's rights under Section 504 have been violated.

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8.9. Section 504 Revocation of Consent

Purpose: Provides notice to the District that a student's parent has revoked consent for Section 504 eligibility and accommodations.

8.10. Request for Both 504 Plan and IEP

Purpose: Submits request to District 504 Coordinator for a student to be permitted accommodations under a Section 504 Plan as well as an IEP.

8.11. Section 504 Teacher Input

Purpose: Provides input from a teacher to a student's 504 team for purposes of evaluation and development of a Section 504 Plan.

EXHIBITS
None

REFERENCES
Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. §794; 34 C.F.R. Part 104
Americans with Disabilities Act, 42 U.S.C. §12101, et seq. & 28 C.F.R. Part 35, et seq. ("ADA")
Individuals with Disabilities Education Act, 20 U.S.C. §1400, et seq. & 34 C.F.R. Part 300, et seq. ("IDEA")
Nebo School District Policy JDC, *Student Discrimination and Harassment*
Nebo School District Policy JS, *Special Education*

FORMS
Section 504 Referral
Parent Notice and Consent for Section 504 Evaluation
Parent's Rights and Safeguards under Section 504
Section 504 Accommodation Plan
Section 504 Plan Review
Section 504 Eligibility Evaluation
Section 504 Manifestation Determination
Section 504 Complaint
Section 504 Revocation of Consent
Request for Both 504 Plan and IEP
Section 504 Teacher Input

HISTORY
Revised – September 8, 2021. Allowed dean of students to serve as team leader; consolidated and renamed forms; simplified review and reevaluation process; made technical changes.
Revised – March 14, 2018. Clarified purpose & philosophy section; added child find and reference to FAPE; expanded section on IDEA and provided exception for simultaneous IEP and 504 plan; added section on making request for evaluation; revised illustrations; reorganized section on not creating plan; clarified need for consent; revised reevaluation procedures; referred to discrimination and harassment policy for certain investigations; updated names of forms; made general clarifications and technical changes throughout.
Revised – April 4, 2012. Updated in accordance with ADAAA and implementing regulations and OCR guidance.
Adopted – July 9, 2008.

Board Approval 9/8/2021

BOARD MOTION

Proposed Motion
I make the motion to adopt the Board Resolution approving the Property Exchange Agreement between Nebo School District and Salisbury Developers, Inc., wherein the District agrees to convey 5.16 acres of land located in Spanish Fork, Utah (near Maple Mountain High School), in exchange for 3.60 acres of adjacent land plus $156,000 to account for the acreage differential.

BOARD RESOLUTION

RESOLVED that, after due consideration, the Board of Education of Nebo School District hereby approves the Property Exchange Agreement between Nebo School District and Salisbury Developers, Inc.; wherein the District will convey 5.16 acres of land located in Spanish Fork, Utah (near Maple Mountain High School), in exchange for 3.60 acres of adjacent land located in Spanish Fork, Utah, owned by Salisbury Developers, Inc. In addition, Salisbury Developers, Inc. shall pay at closing the amount of One Hundred Fifty-Six Thousand and 00/100 Dollars ($156,000.00) to account for the acreage differential.

FURTHER RESOLVED that upon completion of a designated portion of the irrigation system and roadway improvements by Salisbury Developers, Inc., Nebo School District shall pay Salisbury Developers, Inc. the amount of One Hundred Fifty-Six Thousand and 00/100 Dollars ($156,000.00) as full and complete satisfaction for the District's proportionate share of the said improvements with no further financial obligations via a connector's agreement.

FURTHER RESOLVED that the Board of Education directs District legal counsel and administrative staff to complete the property transaction as soon as reasonably practicable subject to the satisfaction and resolution of the terms and conditions set forth in the Property Exchange Agreement attached hereto.

– SEE ATTACHED PROPERTY EXCHANGE AGREEMENT –

Approved: 8 September 2021