



Board of Education Meeting Agenda
Tuesday, January 7, 2025 5:00 PM
Board Room

A regular meeting of the Board of Education of Granite School District. The Board may vote to meet in a closed executive session for any of the purposes set forth in Section 52-4-205 of Utah's Open and Public Meetings Act.

1. **Board Member Oath of Office**
2. **ADMINISTRATION REPORTS**
 - A. Capital and Construction Update Don Adams, Justin Naegle, and Chris Kartchner 3
 - B. Cyprus Network Update Dr. Patrick Flanagan, Human Resources Director 40
3. **EXECUTIVE SESSION - Character and Competence of individuals.**
4. **Board Meeting - 7:00 p.m.** President McDermott
5. **Pledge of Allegiance**
6. **Reverence - Olympus High**
7. **GOOD NEWS MINUTE** Board Members
8. **RECOGNITIONS**
 - A. Hunter High Drama 45
9. **GRANITE ELECTED OFFICIAL PARTICIPATION TIME**
10. **PATRON PARTICIPATION TIME**
11. **CONSENT ITEMS**
 - A. Minutes 46
 - B. Purchases 54
 - C. Change Order 60
 - D. Personnel
 1. Employee Hires and Separations 61
 - E. Financial Reports 64
 - F. Easement, Utah Department Of Transportation (UDOT) and The City of Kearns 205
 - G. LAND Trust Amendments 206
12. **ACTION ITEMS**
 - A. Board Leadership Selection
 - B. Adoption of Preschool Core Instructional Materials 207
13. **INFORMATION ITEMS**
 - A. Annual Audit Report Todd Hauber 210
 - B. Student Assessment Update Dr. Joan Bramble 394
 - C. Strategic Plan Update Dr. Mitch Nerdin
 - D. Legislative Preview Benjamin Horsley and Todd Hauber 415
14. **FIRST READINGS** Doug Larson, General Counsel **438**
 - A. Article VIII.B.12. Student Code of Conduct and Discipline of Students 439
 - B. Article V.C.9. Vehicle Use Standards 448
15. **SUPERINTENDENT and BOARD REPORTS**

16. ADJOURN

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Complete texts of agenda are available at www.graniteschools.org.

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Stacy Bushell at 385-646-4523 (alternate TDD number 801-298-9484) at least three working days prior to the meeting.

Members of the Board of Education may participate electronically.

Status of Projects

January 2024

Architecture, Engineering & Construction



Objective

Update the GSD Board and Superintendency on the progress of major construction projects overseen by the Architecture, Engineering, & Construction Department on behalf of Granite School District.



Security Upgrades Timeline

SECURITY UPGRADES/REMODELS

Completed						In Progress			Future	
Prec.	School	Year	Prec.	School	Year	Prec.	School	Year	Prec.	School
1	Crestview El	2015	7	Bacchus El	2018	7	Cyprus High	2025	1	Churchill Jr
1	Upland Terrace El	2015	7	Copper Hills El	2018	5	* Valley Crest El	2024	1	Olympus Jr
2	Moss El	2015	1	Driggs El	2019	6	* West Kearns El	2024	1	Wasatch Jr
3	Granger El	2015	1	Rosecrest El	2019				1	Olympus High
3	Wilson El	2015	2	Spring Lane El	2019				2	Cottonwood High
4	Bridger El	2015	4	Bennion El	2019	In Design			2	Granite Peaks
4	Plymouth El	2015	7	Diamond Ridge El	2019				2	Bonneville Jr
5	Jackling El	2015	7	Orchard El	2019				3	Eisenhower Jr
5	Redwood El	2015	4	Beehive El	2020				4	(Westbrook El)
6	Academy Park El	2015	5	Armstrong Ac	2020				4	Bennion Jr
6	Gourley El	2015	5	Pioneer El	2020				4	Kearns High
7	Magna El	2015	7	Elk Run El	2020				4	Taylorville High
7	Pleasant Green El	2016	7	Lake Ridge El	2020				5	Granger High
1	Cottonwood El	2016	3	Granite Park Jr	2020				6	Kearns Jr
2	Roosevelt El	2016	4	South Kearns El	2020				6	Kennedy Jr
2	Twin Peaks El	2016	0	Olene Walker El	2020				6	(Sandburg El)
3	Taylorville El	2016	5	Stansbury El	2021				7	Brockbank Jr
5	Monroe El	2016	6	Truman El	2021				7	Hunter Jr
7	Hillside El	2018	1	Eastwood El	2021				7	Jefferson Jr
1	Morningside El	2018	5	Wright El	2021				7	Matheson Jr
1	Evergreen Jr	2018	6	Frost El	2021				7	Hunter High
2	Lincoln El	2018	7	Whittier El	2021				7	Jones Center
2	Mill Creek El	2018	5	West Valley El	2021					
3	Fremont El	2018	2	Hartvigsen	2022					
4	Fox Hills El	2018	1	Oakridge El	2022					
4	Smith El	2018	5	Rolling Meadows El	2022					
4	Vista El	2018	1	*Wm Penn El	2022					
5	Farnsworth El	2018	1	* Oakwood El	2023					
5	Hillsdale El	2018	2	* Woodstock El	2023					
6	Hunter El	2018	7	* Silver Hills El	2024					
6	Oquirrh Hills El	2018	5	West Lake Jr	2024					
6	Arcadia El	2018	1	Skyline High	2026					
6	Valley Jr	2018								

Elementary
Jr. High
High School

* In the interim, until the security remodel is complete, we are installing video intercom doorbells at the front entrance to control access.



Upcoming Projects



Upcoming / Current Projects

Hunter High preschool courtyard improvement project is progressing. Concrete ramps and walks are complete. Turf installation has begun.

Maintenance Compound fueling station upgrade was awarded. Pre-construction is complete. Work will start late winter.

Transportation fueling station upgrade was awarded. Pre-construction is complete. Work will start late spring.

Cottonwood High flooring phase 2 is scheduled for Summer 2025.

Valley Crest Elementary security upgrade is awaiting Board approval.

7 West Kearns Elementary security upgrade is being procured for construction by GSD Shops.



Upcoming / Current Projects

Churchill Junior High partial re-roof and structural upgrade is 99% complete. Secondary roof drains will be installed Summer 2025.

Silver Hills Elementary partition door replacement is scheduled to start over Christmas Break.

Hunter High track expansion is 95% complete. The designer is reviewing the order for the ADA bleachers.



Magna Elementary



Project Overview:

- Rocky Mountain Power Blue Sky grant recipient.
- We are providing PV panels and battery storage to be as self-sustaining as possible.
- Cosmetic refresh to the building for a STEM/STEAM curriculum. Working to refresh outside and inside.

Anticipated Budget:

- Under \$1 million

Asbestos Abatement Plans:

- Our Environmental Safety Division is conducting assessments of asbestos within the building.
- An abatement program will be developed based on the findings of the assessments and the extent of renovations to the facility.

Magna Elementary



Brockbank Junior High



Project Overview:

- Cosmetic refresh to the building for a STEM curriculum

Anticipated Budget:

- \$1.5 million

Asbestos Abatement Plans:

- Our Environmental Safety Division is conducting assessments of asbestos within the building.
- An abatement program will be developed based on the findings of the assessments and the extent of renovations to the facility.

Potential Improvements:

- LED lighting
- New ceilings, flooring, and paint
- Evaluate classroom technology
- Main Office secure vestibule
- Restored Media Center
- Other needs to be determined, such as main office configuration to accommodate admin. staff, counseling center, etc.

Brockbank Junior High School



Construction Remodels



Boiler Replacement / HVAC Controls Upgrades

Taylorsville High Gymnasium AC upgrade is complete and undergoing final punch list items.

Bennion Junior High HVAC controls upgrade is complete and undergoing final punch list items.

Kearns Junior High HVAC controls upgrade is 95% complete. Awaiting delivery of parts.



Truman Elementary HVAC System Replacement

GSD teams have completed the upgrades to paint, lighting, subfloor and surface flooring.

Teachers and students are moved from relocatable classrooms to remodeled rooms.

The Media Center has been completed, and the bookshelves are stocked.

Additional improvements to lighting and flooring in the Main Office will be completed over winter break.

The change order for the Office, Kitchen, and Corridor A/C are underway.



Truman Elementary HVAC Upgrade



Media Center



Corridor



West Lake STEM Junior High School

Building Construction

Work on architectural and electrical punch list items continues.

The audio/visual programming of systems throughout the school is in progress.

The Data Center is nearly ready to be handed over for equipment installation.



West Lake Building Construction



Auditorium seating and lighting is installed



West Lake Jr. High School Cost Summary

Demolition Fees		PO #270183
Demolition Payments to Date	\$ 1,251,749.00	PHASE COMPLETE
Construction Fees		
		PO #270409
Construction Payments to Date	\$ 52,544,474.96	
Change Orders Requiring Board Authorization		
Owner Request	\$56,236.50	
Advancing Work Into Earlier Phase		
Unknown Conditions	\$320,458.89	
Errors & Omission		
Staff Level Change Orders	-\$161,613.89	
Change Order Sub Total	\$215,081.50	
Phase Advancement Sub Total	\$0.00	
Summary		
Payments to Date - Grand Total	\$53,796,223.96	
Change Order - Grand Total	\$227,984.50	
Phase Advancement - Grand Total	\$0.00	



Cyprus High School

Building Construction



Site work:

- Flat work around the site
- Sidewalk and light poles at the Main Entrance
- Academic Courtyard seating feature
- Sunshade footings poured in Administration Courtyard

Athletics/Pool:

- Pool Deck pour in progress
- Basketball floor completed

Administration/Commons:

- Storefront frames in the Media Center
- Ceiling grid above the Study Hall
- Tile in the Kitchen
- Cabinetry in the Testing Center

Academics/CTE:

- Air filtration in the Manufacturing Shop
- Fire protection in the Manufacturing Shop

20 Performing Arts:

- Wood paneling at the Auditorium
- Tile in the Auditorium Lobby

Cyprus Building Construction



Flat work east of Athletics



Sidewalk and light poles at the Main Entrance





Academic Courtyard seating feature



Sunshade footings in Administration Courtyard





Pool deck pour in progress



Basketball floor installation completed





Storefront frames in the Media Center



Ceiling grid above the Study Hall





Tile in the Kitchen



Cabinetry in the Testing Center





Air filtration in the Manufacturing Shop



Fire protection in the Manufacturing Shop





Wood paneling in the Auditorium



Tile in the Auditorium Lobby



Cyprus High School Cost Summary

Phase 1 Mass Grading		PO #170253
Construction Payments to date	\$4,170,965.69	PHASE COMPLETE
Phase 2 Construction		PO #270185
Construction Payments to Date	\$138,594,497.65	
Change Orders Requiring Board Authorization		
Owner Request	\$913,429.14	
Advancing Work Into Earlier Phase	\$0.00	
Unknown Conditions	\$739,219.42	
Errors & Omission	\$391,023.87	
Staff Level Change Orders	\$516,720.72	
Change Order Sub Total	\$2,560,393.15	
Phase Advancement Sub Total		
Summary		
Payments to Date - Grand Total	\$142,765,463.34	
Change Order - Grand Total	\$2,844,108.84	



Skyline High School

Academics and
Performing Arts

Academics:

- Punch list ongoing

Performing Arts:

- Concrete poured on the Auditorium stairs and suspended stage
- Auditorium underground HVAC installed on east and west sides, and concrete poured
- Steel beams at upper roof installed above Auditorium stage
- Concrete slab on grade prepping on the east and west side of the Auditorium
- Tilt panels installed on both east and west side of the Auditorium
- Tilt walls forming and rebar installing for the next sequence of walls to be installed
- 29• Structural steel continues to install on the north side of the Auditorium



Skyline Building Construction



30

Performing Arts building aerial photo
December progress





Crews prepping rebar and installing conduits for suspended concrete slab at the Orchestra Pit ³¹



Crews pouring the suspended concrete slab at the Orchestra Pit





Underground HVAC west of the Auditorium



Concrete poured east of the Auditorium





Steel beams and B decking being installed at Auditorium stage ceiling





Sub concrete grade prep west of the Auditorium



Sub concrete grade prep east of the Auditorium





Installing rebar in tilt panels west of the Auditorium



Pouring concrete east of the Auditorium





Tilt panel being placed west of the Auditorium





Structural steel placed and parapet wall framing north of the Auditorium



Skyline High School Cost Summary

Construction Management Fees		PO #070055
Construction Payments to Date	\$ 11,226,218.15	
Change Orders Requiring Board Authorization		
Owner Request	\$5,827,842.00	
Change Order Sub Total	\$5,827,842.00	
Phase 1 - Baseball Field		PO #070441
Construction Payments to Date	\$ 3,215,045.66	PHASE COMPLETE
Phase 2 - Athletics		PO #170038
Construction Payments to Date	\$ 41,554,320.35	PHASE COMPLETE
Phase 3 - Site Package		PO #270113
Construction Payments to Date	\$11,441,286.56	
Change Orders Requiring Board Authorization		
Owner Request	\$119,862.00	
Advancing Work Into Earlier Phase	\$193,225.74	
Unknown Conditions	\$71,537.66	
Errors & Omission	\$48,139.45	
Staff Level Change Orders	-\$1,393,672.57	
Change Order Sub Total	-\$960,907.72	
Phase Advancement Sub Total	\$193,225.74	



Phase 4 - Academic Building		PO #270306
Construction Payments to Date		\$47,610,613.69
Change Orders Requiring Board Authorization Owner Request		
Advancing Work Into Earlier Phase		
Unknown Conditions		\$1,010.00
Errors & Omission		\$59,089.87
Staff Level Change Orders		-\$1,332,272.05
Change Order Sub Total		-\$1,272,172.18
Phase Advancement Sub Total		
Summary		
Payments to Date - Grand Total		\$115,047,484.41
Change Order - Grand Total		\$3,861,227.11
Phase Advancement - Grand Total		\$1,056,371.44





9/20/2024

Post, interview, and appoint new Brockbank Principal

11/12/2024

New principal appointed at board meeting

12/2/2024

New principal begins working in principal role.

1/10/2025

Notification to district elementary & secondary teachers of early application opportunity for positions at Brockbank.

1/24/2025

Conduct open house for those internal applicants considering applying to Brockbank.

2/14/2025

Brockbank administration will work with Steve Hogan and SLID to look at staffing needs compared to projected number.

2/28/2025

Jr. high admin must complete interviews, and rec for hires of 6th grade transfers by 2/28/2025.

3/19/2025

Spring Surplus - A percentage of available FTE to be hired for the opening of Brockbank will be reserved for the potential placement of surplus teachers.

7/11/2025

After all surplus teachers are placed, any remaining openings will be posted on the HR website.

7/11/2025

Summer transfer period

—”
BROCKBANK JR.HIGH
OPENING
”—

1/20/2025 - 1/31/2025

Postings for 6-8th grade teacher positions are posted as “Internal applicants only” for the early application period.





12/13/2024

HR schedules a meeting with Valley Crest faculty to go over changes

7/11/2025

Summer Transfer Period

JANUARY 2025

Post, interview, and appoint new DLI principal.

DLI

CONSOLIDATION

7/11/2025

After all surplus teachers are placed, any remaining openings will be posted on the HR website.

2/11/2025

New Principal appointed at Board meeting.

2/14/2025

DLI School administration will work with Steve Hogan and SLID to look at staffing needs compared to projected number of FTE.

3/19/2025

Spring Surplus

11/14/2024
Meeting with Redwood
Elementary Faculty about
school closure.

7/11/2025
Summer Transfer
Period

11/15/2024
Meeting with Orchard
Elementary Faculty about
school closure.

**ELEMENTARY
SCHOOL
CLOSURES**

5/30/2025
HR works to reassign contract
head secretaries & contract
custodian of Redwood and
Orchard elementary.

3/4/2025
Redwood and Orchard
teachers fill out
reassignment info sheet

3/19/2025
Spring Surplus



11/15/2024

Matheson Jr., West Lake Jr., Valley Jr., and Hunter Jr., had reconfiguration meetings.

7/11/2025

Summer Transfer Period



10/28/2024

6th grade teachers declare interest in applying to positions at the school their students would attend.

3/19/2025

Spring Surplus

12/18/2024

Notify Jr. High Principals of 6th grade teachers interested in interviewing for positions at their school during early application period.




JR HIGH RECONFIGURATION

2/28/2025

Jr. High admin must complete interviews and rec for hires of 6th grade transfers by 2/28/2025.

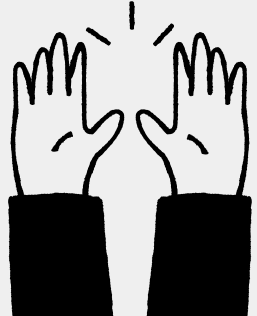
DECEMBER - JANUARY



Jr. High principal may choose to begin visiting classrooms of teachers who have declared interest in 6th grade positions.

2/14/2024

Jr. High administration will work with Steve Hogan and SLID to look at staffing needs compared to projected number of FTE.



11/11/2024

Schedule meeting with faculty to go over details of rebrand

7/11/2025

Summer Transfer Period

7/11/2025

After all surplus teachers are placed, any remaining openings will be posted on the HR website.

1/10/2025

Notification to district elementary teachers of early application opportunity for positions at Magna STEAM.

MAGNA REBRAND



3/19/2025

Spring Surplus

1/20/25 - 1/31/2025

Postings for teacher positions are posed as "internal applicants only" for the early application period.

2/14/2025

Magna STEAM administration will work with Steve Hogan and SLID to look at staffing needs compared to projected number of FTE.

2/28/2025

Magna STEAM admin must complete interviews, and rec for hires of 6th grade transfers by 2/28/2025.



Granite School District
2500 S. State Street
Salt Lake City, UT 84115

385-646-5000

385-646-4128

www.graniteschools.org

December 18, 2024

Superintendent Ben Horsley
Granite School District
2500 South State
Salt Lake City, Utah 84115

Superintendent Horsley,

At the upcoming Board Meeting, to be held on January 7, 2025, we would like to recognize members of the Hunter High Unified Theatre in their production of Moana Jr.

Sincerely,

Luke Allen
Associate Director of Communications

tb

Granite School District
Board of Education Meeting
Tuesday, December 10, 2024

A meeting of the Board of Education of Granite School District convened in the Boardroom at the Granite Education Center, 2500 South State Street, Salt Lake City, Utah. President Nicole McDermott called the meeting to order at 5:00 p.m., those in attendance:

Nicole McDermott	President
Kris Nguyen	Vice President
Connie Burgess	Board Member
Kim Chandler	Board Member
Julie Jackson	Board Member
Clarke Nelson	Board Member

Karyn Winder, board member, was excused.

The following members of the administration were present:

Ben Horsley	Superintendent
Todd Hauber	Business Administrator
Don Adams	Assistant Superintendent
Leslie Bell	Assistant Superintendent
John Welburn	Assistant Superintendent

Dr. Mitch Nerdin, Chief of Staff, Doug Larson, General Council, and Stacy Bushell, Executive Secretary, were in attendance.

ADMINISTRATIVE REPORTS

Adoption of Preschool Core Instructional Materials

Leslie Bell reviewed the process for instructional material adoption. The Preschool Core Instructional Materials committee recommended materials which are now available through the district website for public comment. Feedback will be collected and provided to the Board in the January board meeting along with a recommendation to adopt the curriculum.

Special Education Update

Dr. Bryce Day and Kyle Anderson presented information on the recent changes to the Special Education delivery model which was implemented this school year. Special class adjustments have been made since the start of the school year, adding classes to several schools to serve students who qualify. There is a robust system for tracking outcome in the co-taught kindergarten classes. The data on these students shows growth. Next year these classes will be expanded to serve more students.

The board discussed concerns they have received from teachers regarding student needs and behavior. When special education teachers have more experience, classes function better. Many of our teachers are new to the profession and in those classes, the challenges are apparent. Limited funding hinders our ability to provide adequate training and support to new teachers.

EXECUTIVE SESSION

President McDermott said there is need of an executive session for litigation and called for a motion.

Motion: **I move we adjourn to an Executive Session for the purpose of litigation.**

Made by: Kim Chandler
Seconded by: Connie Burgess

Called for voice vote: President McDermott

Results: For: Against:
 Connie Burgess
 Kim Chandler
 Nicole McDermott
 Clarke Nelson
 Kris Nguyen
 Karyn Winder (absent)

The meeting adjourned and the board convened an Executive Session in the boardroom. Those present were Kris Nguyen, Connie Burgess, Kim Chandler, Julie Jackson, Clarke Nelson, Todd Hauber, Mitch Nerdin, Doug Larson, Kyle Kaiser, Ben Horsley, and Nicole McDermott.

Motion: **I move that we adjourn the executive session.**

Made by: Kris Nguyen
Seconded by: Clarke Nelson

Called for vote: President McDermott
Results: Motion Passed Unanimously

Meeting adjourned for a dinner break at 6:01 p.m.

GENERAL BOARD MEETING

The Granite School District Board of Education reconvened at 7:03 p.m. in the Boardroom. President Nicole McDermott welcomed all in attendance for this session and called for a roll call of board members; all board members were present with Karyn Winder joining virtually. President McDermott invited those representing organizations to introduce themselves:

Liz Shellum	Region V PTA
Gayna Breeze	GAEOP
Michele Jones, Haley Kelley	GEA
Breezy Davis	GESPA

Administrators in attendance were, Jan Lowry, Danny Stirland, Julie Wilson, Ben Peters, and Jen Christensen.

Pledge of Allegiance: Jen Christensen

Reverence: Magna Elementary Music Makers

GOOD NEWS MINUTE

Julie Jackosn spent time at Churchill Junior high during lunchtime. The students there felt that everyone should be able to participate in volleyball instead of being cut from the team. She appreciated their passion and confidence to ask for what they wanted.

Kim Chandler went to the Cyprus high school play; the student actors had a lot of energy and dedication to their roles.

Connie Burgess attended a government class where city officials visited and shared information about local government.

Kris Nguyen read with students at Whittier Elementary. Students are working toward an award in January. Orchard Elementary had an art show last night, it was magical.

Clarke Nelson attended Crestview's *Alice in Wonderland* and *Mean Girls* at Cottonwood High. Yesterday Cottonwood held their Christmas extravaganza, he thanked the many generous donors, Robyn Ivins who organized the event, and all of the volunteers

Karyn Winder attended *The Music Man* at Hunter High, *Elf* at Granger High, the Region 5 PTA luncheon, and Thank You Thursday, Valley Junior qualified for an attendance award.

Nicole McDermott went to *Mean Girls* at Cottonwood, *Hades Town* at Kearns, and the Bennion Junior musical. She helped with Santa sacks at the Foundation, and assembled literacy and math kits donated by Tony Finau foundation.

RECOGNITIONS

2024 Holiday Card Winners

The Holiday Card art contest winners were, Samuel Bellamy, Jeremy, DeLeon, Ellianna Gu, Samantha Wright, Yoselyn Zavala, Yuritzi Linares, Samuel Harvey, and Liliana Ocampo Duran.

GRANITE ELECTED OFFICIAL PARTICIPATION – None

PATRON PARTICIPATION – None

CONSENT ITEMS

Minutes, November 12 and 26 2024

Purchases as outlined in the agenda.

Change Orders as outlined in the agenda.

Personnel:

Employee Hires and Separations

LEA Specific Licenses

Leave of absence

Financial Reports:

Purchase Order Summary

Change Order Summary Report

Accounts Payable Pay Vouchers
Principals' Cash Report, October 2024
Monthly Budget Report, October 2024
LAND Trust Amendments
Renaming of Gearld L. Wright Elementary to Gerald L. Wright Academy

Motion: **I move that we accept the Consent Agenda.**

Made by: Julie Jackson
Seconded by: Connie Burgess

Called for vote: President McDermott
Results: Motion Passed Unanimously

ACTION ITEMS

Population Analysis Committee Recommendations

Steve Hogan briefly reviewed the recommendations as presented in the November meeting. One recommendation was amended since last board meeting. In the Orchard area they recommend maintaining the December 2023 decision to have this entire area feed to Matheson Junior High.

Public Hearing

Lindsay Mosely said that the crosswalk in the area does not have flashing lights that are visible enough to be safe. This area will need a crossing guard. Some of the recent upgrades made parents hopeful that their school would not actually close.

Amanda Young spoke about the proposed closure of Orchard. The Orchard community is close, and they care about their school. They have been a walking school, and the distance students will need to travel to attend a different school will cause many families to choose a charter school.

Ben Anderson is opposed to the Valley Crest boundary change to Monroe. His neighborhood is outside of the busing area in the new proposed boundary. He would prefer to have his area's boundary move to Armstrong Academy which he believes will provide a safer route for students to travel to school.

Traci Farley thanked the board for considering changing the boundary from Wright to Copper Hills and for listening to parents to keep the feeder to Matheson Junior High. She is worried about a 20–30-minute walk for young students. Her community was not informed and did not understand everything that was involved in this study. Too much focus was on the reconfiguration of sixth grade to the junior high and not the closure and boundary changes.

Motion: **I move to approve the boundary adjustment from Pleasant Green Elementary to Lake Ridge Elementary as part of a second and final reading.**

Made by: Julie Jackson
Seconded by: Connie Burgess

Called for vote: President McDermott
Results: Motion Passed Unanimously

Motion: I move to approve the closure of Orchard Elementary with boundary adjustments to Copper Hills and Whittier Elementary School as part of a second and final reading.

Made by: Julie Jackson
Seconded by: Connie Burgess

Called for vote: President McDermott
Results: Motion Passed Unanimously

Motion: I move we amend the motion from the first reading to have all the Orchard boundary continue to feed into Matheson Junior, as previously approve in the December 2023 board meeting, as part of a second and final reading.

Made by: Connie Burgess
Seconded by: Julie Jackson

Called for vote: President McDermott
Results: Motion Passed Unanimously

Motion: I move to approve the closure of Redwood Elementary with boundary adjustments to Granger, Stansbury, and Wilson Elementary and to include the portion of Redwood to Granger Elementary to become a feeder from Granite Park to Valley Jr High as a second and final reading.

Made by: Connie Burgess
Seconded by: Julie Jackson

Kim Chandler said she appreciated the efforts of parents to speak out about this closure decision. So many community members attended multiple meetings, sent emails and shared feedback. After considering all aspects of this closure she will vote to support it knowing there are positive opportunities that this change will bring. Julie Jackson appreciated conversations with the parents and teachers at Redwood. She appreciates the love that is felt at Redwood Elementary. The schools receiving these students are very excited to welcome them. She encouraged the receiving schools to allow their culture to change as these students join their communities.

Called for vote: President McDermott
Results: Motion Passed Unanimously

Motion: I move to approve the boundary adjustments from Walker Elementary to Wilson and Lincoln Elementary as part of a second and final reading.

Made by: Julie Jackson
Seconded by: Kim Chandler

Called for vote: President McDermott
Results: Motion Passed Unanimously

Motion: I move to approve the boundary adjustment from Walker Elementary to Wilson Elementary, specifically the location of the family shelter at the corner of 3300 S. & I-15, with the boundary adjustment effective January 2025, as part of a second and final reading.

Made by: Connie Burgess

Seconded by: Julie Jackson

Called for vote: President McDermott

Results: Motion Passed Unanimously

Motion: I move to amend the motion from the first reading from that of school “closure” of Valley Crest Elementary to a “change in programming” at Valley Crest in which a traditional school with boundaries will become a Spanish-DLI Magnet School without boundaries; this includes accompanying boundary adjustments from Armstrong and Valley Crest to Monroe, Monroe and Hillsdale discontinuing their DLI program, and a feeder pattern change from Westlake Junior and Granger High to Hunter Junior and Hunter High, as part of a second and final reading.

Made by: Julie Jackson

Seconded by: Connie Burgess

Kim Chandler asked about open enrollment for STEM and DLI students to continue at West Lake. Those students who are already attending West Lake will be able to continue to attend and students on that track will have priority for open enrollment. She asked why a boundary change to Armstrong was not considered as addressed in the public comment this evening. This was discussed early on last spring but was not chosen as an option to pursue.

Called for vote: President McDermott

Results: Motion Passed Unanimously

2026-2027 Calendar Survey Results and Options

Shauna Jensen and Steve Perschon, School Leadership and Improvement Directors, presented the calendar survey process and results. Two calendar options were drafted based on the survey results and are recommended for final public comment and feedback.

Motion: I move we accept the 2026-2027 calendar options presented as drafts for final public survey in January.

Made by: Julie Jackson

Seconded by: Clarke Nelson

Called for vote: President McDermott

Results: Motion Passed Unanimously

SECOND READINGS

Article VIII.A.27 Naming of District Properties and Approving Mascots, Monuments, and Permanent Artwork.

Motion: I move we approve Article VIII.A.27 Naming of District Properties and Approving Mascots, Monuments, and Permanent Artwork for a second and final reading.

Made by: Julie Jackson

Seconded by: Kris Nguyen

Called for vote: President McDermott

Results: Motion Passed Unanimously

Article V.A.2. Prohibition of Dangerous Materials on District Property.

Motion: I move we approve Article V.A.2. Prohibition of Dangerous Materials on District Property for a second and final reading.

Made by: Julie Jackson

Seconded by: Clarke Nelson

Called for vote: President McDermott

Results: Motion Passed Unanimously

SUPERINTENDENT AND BOARD REPORTS

Superintendent Horsley said he has seen some incredible charitable acts over this holiday season.

Karyn Winder thanked all faculty and staff and families and wished everyone a happy holiday.

Kris Nguyen thanked the PTA for the luncheon. She encouraged parents to join PTA.

Connie Burgess said the Parks and Recreation Department has a survey online which is open until December 20 for anyone interested in completing the survey. She wished everyone a Merry Christmas.

Julie Jackson reminded board members of the upcoming USBA conference January 9-11. The legislative committee will have a presentation covering how to effectively connect your legislative representatives.

Nicole McDermott said the DCC met last week, a legislative preview from Todd Hauber and Ben Horsley was presented to the group.

Motion: I move we adjourn.

Made by: Kim Chandler

Seconded by: Julie Jackson

Called for vote: President McDermott
Results: Motion Passed Unanimously

Meeting adjourned at 8:50 p.m.

Note: A copy of related materials and an audio recording of the meeting can be found at <https://www.utah.gov/pmn/>
and <https://meetings.boardbook.org/Public/Organization/2744>

THE FOLLOWING PROPOSAL, SUBMITTED BY JARED B. GARDNER, DIRECTOR OF PURCHASING, IS RECOMMENDED FOR BOARD APPROVAL.

Superintendent of Schools

January 7, 2025

Ben Horsley
Granite School District
2500 South State Street
Salt Lake City, Utah 84115

RE: Bleachers at Hunter High and
Churchill Jr High
\$527,198.00

Dear Superintendent Horsley:

A request to replace the bleachers at Hunter High School and Churchill Jr High School was received by the Purchasing Department from the Maintenance Department.

An Invitation for Bid (JF25-022-IFB), including specifications, was posted online at the Utah Public Procurement Place. Bid results are as follows:

Hunter High School

ADP Lemco Inc	\$385,300.00
Norcon Industries Inc	\$538,704.00

Churchill Jr High School

ADP Lemco Inc	\$141,898.00
Norcon Industries Inc	\$157,934.00

We respectfully request approval to issue purchase orders to ADP Lemco Inc in the amount of \$527,198.00. Funds are to come from the Capital Outlay Budget.

Sincerely,

Approved:

Approved:



Jared B. Gardner
Director of Purchasing

Todd Hauber
Business Administrator/Treasurer

Donald L. Adams
Assistant Superintendent

THE FOLLOWING PROPOSAL SUBMITTED BY JARED GARDNER, DIRECTOR OF PURCHASING, IS RECOMMENDED FOR BOARD APPROVAL

Superintendent of Schools

January 7, 2024

Ben Horsley
Granite School District
2500 South State Street
Salt Lake City, Utah 84115

RE: CNC Machine
CTE
Requisition #: 742576
\$53,000.00

Dear Superintendent Horsley:

The Purchasing Department has received a request from the CTE to purchase a CNC woodworking machine for Granger High School.

Utilizing contract AP23-601, it has been determined that Phantom Engineering can provide the products and services that will meet the needs of the school district.

We respectfully request the approval to issue a purchase order to Phantom Engineering for \$53,000.00. Funds for this expenditure will come from the CTE Federal Perkins Formula Funds.

Sincerely,

Approved,

Approved,



Jared Gardner
Director of Purchasing

Todd Hauber
Business Administrator/Treasurer

Leslie Bell
Assistant Superintendent

THE FOLLOWING PROPOSAL SUBMITTED BY JARED GARDNER, DIRECTOR OF PURCHASING, IS RECOMMENDED FOR BOARD APPROVAL

Superintendent of Schools

January 7, 2025

Ben Horsley
Granite School District
2500 South State Street
Salt Lake City, Utah 84115

RE: Employee Benefits & Insurance
Consulting Services

Dear Superintendent Horsley:

The Purchasing Department has received a request for the purchase of professional employee benefits and insurance consulting services from the Human Resources Department.

A request for proposals was released by the Purchasing Department to prospective vendors and was also posted on the Utah Public Procurement Place. Five proposals were received and scored according to the criteria released with the RFP by a committee consisting of district employees and employee group representatives.

<u>Vendor</u>	<u>Points</u>
GBS Benefits, Inc.	269.5
Vendor #2	244.8
Vendor #3	238.3
Vendor #4	223.8
Vendor #5	133.0

Permission is requested to contract with GBS Benefits, Inc. for the initial one-year term along with four one-year renewal options. The District will have no direct costs. Funding for these services are paid in the form of commissions from our voluntary insurance products carriers. These products include voluntary life, long term disability, vision, accident, and critical care.

Sincerely,



Jared Gardner
Director of Purchasing

Approved,

Todd Hauber
Business Administrator/Treasurer

THE FOLLOWING PROPOSAL SUBMITTED BY JARED GARDNER, DIRECTOR OF PURCHASING, IS RECOMMENDED FOR BOARD APPROVAL

Superintendent of Schools

January 7, 2025

Ben Horsley
Granite School District
2500 South State Street
Salt Lake City, Utah 84115

RE: Purchase of HVAC Filters
for all district sites
Requisition No. 742550
\$75,930.11

Dear Superintendent Horsley:

The Purchasing Department has received a requisition for the purchase of HVAC high efficiency air filters. The filters are for use at all district sites.

These supplies are available from American Air Filter Company under State Contract MA3835.

Permission is requested to issue a purchase order in the amount of \$75,930.11 to American Air Filter Company. Funds for this expenditure are to come from the Air Quality Maintenance Supplies Budget.

Sincerely,



Jared Gardner
Director of Purchasing

Approved,

Todd Hauber
Business Administrator/Treasurer

Approved,

Donald L. Adams
Assistant Superintendent

THE FOLLOWING PROPOSAL SUBMITTED BY JARED GARDNER, DIRECTOR OF PURCHASING, IS RECOMMENDED FOR BOARD APPROVAL

Superintendent of Schools

January 7, 2025

Ben Horsley
Granite School District
2500 South State Street
Salt Lake City, Utah 84115

RE: Production Copy Machines
for District Printing Services
Requisition: 742538
\$133,405.00

Dear Superintendent Horsley:

The Purchasing Department received a requisition from Mr. Chris Lewis to replace one of the black and white production copiers in district Printing Services. The current machine is 15 years old and surpassed its expected life cycle end date several years ago.

The copier is available on under the state of Utah contract PA4466 for Canon equipment through their authorized reseller Pacific Office Automation.

We respectfully request the approval to issue a purchase order to Pacific Office Automation for \$133,405.00. Funds are to come from the Printing Services fund.

Sincerely,

Approved,



Jared Gardner
Director of Purchasing

Todd Hauber
Business Administrator/Treasurer

THE FOLLOWING PROPOSAL, SUBMITTED BY JARED B. GARDNER, DIRECTOR OF PURCHASING, IS RECOMMENDED FOR BOARD APPROVAL.

Superintendent of Schools

January 7, 2025

Ben Horsley
Granite School District
2500 South State Street
Salt Lake City, Utah 84115

RE: Security Remodel at
Valley Crest Elementary
Requisition #742552
\$879,847.00

Dear Superintendent Horsley:

A request to complete the security remodel at Valley Crest Elementary was received by the Purchasing Department from the Architecture, Engineering, and Construction department.

An Invitation for Bid (JF25-016-IFB), including specifications, was posted online at the Utah Public Procurement Place. Bid results are as follows:

Judd Construction Inc	\$879,847.00
Modern Construction	\$917,720.00
Entelen Design-Build LLC	\$974,600.00
Clear GC LLC	\$996,210.00

We respectfully request approval to issue a purchase order to Judd Construction Inc in the amount of \$879,847.00 for this project. Funds are to come from the Capital Outlay Budget.

Sincerely,

Approved:

Approved:



Jared B. Gardner
Director of Purchasing

Todd Hauber
Business Administrator/Treasurer

Donald L. Adams
Assistant Superintendent

THE FOLLOWING PROPOSAL SUBMITTED BY JARED GARDNER, DIRECTOR OF PURCHASING, IS RECOMMENDED FOR BOARD APPROVAL

Superintendent of Schools

January 7, 2025

Ben Horsley
Granite School District
2500 South State Street
Salt Lake City, Utah 84115

RE: Change Order for Cisco Hardware &
Software for Wireless Access Points
\$178,151.06

Dear Superintendent Horsley:

The Purchasing Department has received a change order from Information Systems which adds funding to cover overages for additional wireless access points during years two through five of a 5- year agreement.

Permission is requested increase purchase order 070145 to Convergeone Inc by \$178,151.06. Funds for this expenditure will come from the Information Systems Capital budget.

Sincerely,



Jared B. Gardner
Director of Purchasing

Approved:

Todd Hauber
Business Administrator/Treasurer

Approved:

Rick Anthony
Assistant Superintendent



Human Resources
2500 South State Street
Salt Lake City, Utah 84115-3110

385-646-4511
FAX 385-646-4204

December 18, 2024

Benjamin Horsley, Superintendent
Granite School District
2500 South State Street
Salt Lake City, UT 84115-3110

Dear Mr. Horsley:

The following is a list of Granite School District employees who are being recommended to the Board of Education for their approval to be hired with the district and those employees who have separated from the district from December 3, 2024 through December 18, 2024. It is recommended the Board approve these in the consent agenda items during the January 7, 2025 Board Meeting.

Respectfully,

A handwritten signature in blue ink, appearing to read "Patrick Flanagan", with a long horizontal flourish extending to the right.

Dr. Patrick Flanagan
Director of Human Resources
Human Resources

HIRE REPORT 12/3/24 - 12/18/24 (51)

EMPLOYEE NAME	JOB DESCRIPTION	LOCATION
HOLDEN, NAYELLI	NUTRITION SERVICE WORKERS	BATES FOOD SERVICE CENTER
CARABALLO BARRAEZ, YEN	NUTRITION SERVICE WORKERS	BATES FOOD SERVICE CENTER
ANDERSON, MELANIE G	SPED RESOURCE PARA	BEEHIVE ELEMENTARY
HIMOUDA, OMAR M	GEAR UP DATA ASSISTANT	COLLEGE AND CAREER READINE
HUDACEK, ELLI S	GEAR UP DATA ASSISTANT	COLLEGE AND CAREER READINE
HATCH, KATHRYN I	SPED INCLUSION PARA	COTTONWOOD ELEMENTARY
RASMUSSEN, GAVIN K	SECURITY OFFICER	COTTONWOOD SR. HIGH
GLADE, KYLEE P	VOLUNTEER STIPENDS	Curriculum & Instruction
SOLBERG, CHAD L	VOLUNTEER STIPENDS	Curriculum & Instruction
TOWLE, JILL	VOLUNTEER STIPENDS	Curriculum & Instruction
CHRISTENSEN, DONALD L	CUSTODIAL, HELPER I	CUSTODIANS
HOLLOWAY-CANO, PEYTON	CUSTODIAL, HELPER I	CUSTODIANS
SANCHEZ, ANTONIO D	CUSTODIAL, HELPER I	CUSTODIANS
AMAYA, ROBERTO	CUSTODIAL, HELPER I	CUSTODIANS
BECK, JANIE R	CUSTODIAL, HELPER I	CUSTODIANS
CHRISTENSEN, OWEN T	CUSTODIAL, HELPER I	CUSTODIANS
SILVA RAMIREZ, JULIAN	CUSTODIAL, HELPER I	CUSTODIANS
GARCIA, MONIKA M	CUSTODIAL, HELPER I	CUSTODIANS
POHLSANDER, ROSS G	CUSTODIAL, HELPER I	CUSTODIANS
CUNHA, JAY P	CUSTODIAL	CUSTODIANS
WOODROW-KEARNS, CONNER	CUSTODIAL, HELPER I	CUSTODIANS
AYONA, MARCIAL ERIKA	CUSTODIAL	CUSTODIANS
RIOS, LUZ M	CUSTODIAL HELPER II	CUSTODIANS
WHITING, THOMAS S	CUSTODIAL, HELPER I	CYPRUS SR. HIGH
MARTINSEN, KERI J	KINDERGARTEN	DAVID GOURLEY ELEMENTARY
EATCHEL, ARIEL M	BEHAVIOR HEALTH ASSISTANT	DOUGLAS ORCHARD ELEMENTARY
FORDHAM, JANENE L	PRINCIPAL SECRETARY	ELK RUN ELEMENTARY
SCOTT, LOREAL J	Secondary Hourly Teacher	GP Metro Campus
LIO, LEEANN L	ATTENDANCE TRACKER	GRANGER SR. HIGH
WILSON, KELLY J	ATTENDANCE TRACKER	GRANGER SR. HIGH
MURRAY, JOHN L	SPED INCLUSION PARA	GRANGER SR. HIGH
BATEMAN, VALERIE P	HRLY INSTRUCTIONAL ASSISTANT	HARTVIGSEN SCHOOL
QUINTUS-BOSZ, EVA R	Activity Stipend	HUMAN RESOURCES
STEVENS, ZOE L	Activity Stipend	HUMAN RESOURCES
ADAMS, CHRISTOPHER A	Activity Stipend	HUMAN RESOURCES
TOYNE, MICHAELA R	SPED SELF - CONTAINED PARA	LINCOLN ELEMENTARY
NELSON, VICTORIA B	SPED RESOURCE PARA	MATHESON JR HIGH SCHOOL
JOHNSON, HOLLY E	PRINCIPAL SECRETARY	PIONEER ELEMENTARY
BUEHNER, LINDSAY W	GRADE 4	PLYMOUTH ELEMENTARY
RAHIMI, MOSTAFA	POLICE OFFICER	Police Department
ANDERSON, VICTORIA A	SECURITY ALARM MONITOR	Police Department
PEPPER ,TYSON T	POLICE OFFICER	Police Department
SONI, SHIVANI	PRESCHOOL SUBSTITUTE	Preschool Services
MANCILL, CHASE L	SPED INCLUSION PARA	SKYLINE SR. HIGH
WOLFORD, REBECCA A	TRANSITION ASSISTANT II	Spec Ed Secondary
OBREGON MALDONADO, MAR	PLAYGROUND AIDE	STANSBURY ELEMENTARY
DEDEN, STEVEN	GRADE 6	STANSBURY ELEMENTARY
LOPEZ ,OTILIA I	SPED SELF - CONTAINED PARA	TAYLORSVILLE SR. HIGH
MENDEZ, ADELA	PARAEDUCATOR	WEST KEARNS ELEMENTARY
TARVER, MARIA G	PARAEDUCATOR	WHITTIER ELEMENTARY
GRENNAN, JENNIFER M	PLAYGROUND AIDE	WILLIAM PENN ELEMENTARY

TERM REPORT 12/3/24 - 12/18/24 (26)

EMPLOYEE NAME	JOB DESCRIPTION	LOCATION
BURTON, NICOLE	Elementary Cafe Helper	BATES FOOD SERVICE CENTER
FONSECA RIVERA, OLGA L	NUTRITION SERVICE WORKERS	BATES FOOD SERVICE CENTER
BRINK, MELISSA M	NUTRITION SERVICE WORKERS	BATES FOOD SERVICE CENTER
MONTOYA, SHELDA C	FOOD SERVICE MANAGER	BATES FOOD SERVICE CENTER
KREBS, MELISSA A	NUTRITION SERVICE WORKERS	BATES FOOD SERVICE CENTER
HADSELL, JENNIFER	PARAEDUCATOR	COTTONWOOD ELEMENTARY
GUTHRIE, MICHAEL J	VOLUNTEER STIPENDS	Curriculum & Instruction
ARGUETA, JEFFERSON A	CUSTODIAL, HELPER I	CUSTODIANS
HIRD, KEAGAN L	CUSTODIAL, HELPER I	CUSTODIANS
ROMERO, EMILIA M	CUSTODIAL, HELPER I	CUSTODIANS
BEMIS, WYATT R	CUSTODIAL, HELPER I	CUSTODIANS
FEO VERA, JENNY P	CUSTODIAL, HELPER I	CUSTODIANS
GIBSON, ROBIN L	CUSTODIAL	CUSTODIANS
GONZALEZ, GABRIELLA O	CUSTODIAL, HELPER I	CUSTODIANS
YASIMA, JULIE M	HRLY INSTRUCTIONAL ASSISTANT	HARTVIGSEN SCHOOL
BLANCHARD, JENNIE N	TITLE 1 PARAEDUCATOR	HILLSDALE ELEMENTARY
PHILLIPS, KAREN S	SUBSTITUTE SECRETARY	HUMAN RESOURCES
PEYTON, MCDERRICK L	SOCIAL STUDIES TEACHER	HUNTER SR. HIGH
NEIBAUR-KONOVALOFF, BROOKE	Preschool Lead Teacher CDA	JAMES E MOSS ELEMENTARY
THACKERAY, MAXWELL C	SPED RESOURCE PARA	OLYMPUS SR. HIGH
AFONSO, PHILIP W	POLICE OFFICER	Police Department
AIONO, ASHLEY N	PRESCHOOL SUBSTITUTE	Preschool Services
WORTHINGTON, BETHENY	GRADE 6	ROLLING MEADOWS ELEMENTARY
PARYZ, EMMA L	PLAYGROUND AIDE	ROSECREST ELEMENTARY
NELSON, LIBBIANNE W	GRADE 6	STANSBURY ELEMENTARY
PRICE, NICHOLE	SPED SELF - CONTAINED PARA	WHITTIER ELEMENTARY

GRANITE SCHOOL DISTRICT
CHANGE ORDER REPORT SUMMARY

BEG. DATE TO END DATE
12/3/2024 12/18/2024

TOTAL \$ 343,302.71

PO#	VENDOR NAME	DESCRIPTION	LOCATION	ORIGINAL PO AMOUNT	CURRENT PO AMOUNT (ORIGINAL PO AMOUNT + SUM OF ALL PREVIOUS CHANGE ORDERS)	CURRENT CHANGE ORDER AMOUNT	NEW PO TOTAL (CURRENT PO AMOUNT + CURRENT CHANGE ORDERS)
430788	Premier Truck	Price Increase	Police Department	\$ 48,530.21	\$ 47,137.24	\$ 621.36	\$ 47,758.60
55024	BSN Sports	Replace Out of Stock Item	Skyline High School	\$ 7,927.31	\$ 7,927.31	\$ (37.00)	\$ 7,890.31
530559	Nicholas & Co	Item change due to unavailability	Bates Kitchen	\$ 31,361.80	\$ 31,361.80	\$ (272.00)	\$ 31,089.80
530576	MCI Foods	Price Increase	Bates Kitchen	\$ 15,721.20	\$ 15,721.20	\$ 471.24	\$ 16,192.44
530575	MCI Foods	Price Increase	Bates Kitchen	\$ 20,961.60	\$ 20,961.60	\$ 628.32	\$ 21,589.92
530577	MCI Foods	Price Increase	Bates Kitchen	\$ 18,341.40	\$ 18,341.40	\$ 549.78	\$ 18,891.18
530055	Nicholas & Co	Qty Increase	Bates Kitchen	\$ 21,567.60	\$ 21,567.60	\$ 3,920.00	\$ 25,487.60
570263	Holbrook Servco LP	Increase to scope of boiler repair including, labor, materials, and testing.	Plumbing Department	\$ 18,450.49	\$ 18,450.49	\$ 34,870.13	\$ 53,320.62
270185	Westland Construction	Revised TV location at learning stairs, concrete between BB & SB sluff off, Area E ceiling details discrepancy, and culinary arts wall modifications	Cyprus High School	\$ 165,984,356.00	\$ 168,393,611.74	\$ 12,722.38	\$ 168,406,334.12
270409	Hogan Construction	Revised hardware for door E202A	West Lake Jr High School	\$ 56,934,400.00	\$ 57,079,805.04	\$ 4,359.41	\$ 57,084,164.45
270409	Hogan Construction	Added tormentor bar	West Lake Jr High School	\$ 56,934,400.00	\$ 57,084,164.45	\$ 1,906.86	\$ 57,086,071.31
270409	Hogan Construction	Added mow strips & concrete landing	West Lake Jr High School	\$ 56,934,400.00	\$ 57,086,071.31	\$ 9,766.07	\$ 57,095,837.38
570211	Automotive Specialty Equipment	Added lift missed on original purchase order.	Hunter High School CTE	\$ 707.50	\$ 707.50	\$ 105.00	\$ 812.50
550174	B&H Photo-Video	Item Removed - Out of Stock	Granite Technical Institute	\$ 11,543.35	\$ 11,543.35	\$ (1,205.80)	\$ 10,337.55
580397	Pyramid School Products	Item removed- minimums not met	Warehouse	\$ 3,063.80	\$ 3,063.80	\$ (105.12)	\$ 2,958.68
530241	US Foods	Price Decrease	Bates Kitchen	\$ 5,589.36	\$ 5,589.36	\$ (129.36)	\$ 5,460.00
270113	Hughes General Contractors Inc.	Fencing Around Portables Transformer Pad and Area H Team Center Infrastructure Site.	Skyline High School	\$ 18,945,910.00	\$ 17,971,979.54	\$ 13,022.74	\$ 17,985,002.28
270409	Hogan Construction	PCO 144 Foods Lab Revised Teachers Desk	West Lake Jr High School	\$ 56,934,400.00	\$ 57,095,837.38	\$ 770.00	\$ 57,096,607.38
270409	Hogan Construction	PCO 149 Added Auditorium Carpet (PR-114)	West Lake Jr High School	\$ 56,934,400.00	\$ 57,096,607.38	\$ 393.00	\$ 57,097,000.38
270409	Hogan Construction	PCO 148 Added Trim at Auditorium Entrance Doors (PR-118)	West Lake Jr High School	\$ 56,934,400.00	\$ 57,097,000.38	\$ 605.00	\$ 57,097,605.38
270409	Hogan Construction	PCO 118r2 Revised Area G Mechanical Penthouse Stair (PR 88r1)	West Lake Jr High School	\$ 56,934,400.00	\$ 57,097,605.38	\$ 4,416.75	\$ 57,102,022.13
270409	Hogan Construction	PCO 147 Added Switch Key to OH Doors B103 and D101 (PR 111)	West Lake Jr High School	\$ 56,934,400.00	\$ 57,102,022.13	\$ 1,684.90	\$ 57,103,707.03
270409	Hogan Construction	PCO 148 Added Sprinkler Cages in Gymnasium (PR 119)	West Lake Jr High School	\$ 56,934,400.00	\$ 57,103,707.03	\$ 1,673.00	\$ 57,105,380.03
270409	Hogan Construction	PCO 150 Revised Curb Painting (PR 112)	West Lake Jr High School	\$ 56,934,400.00	\$ 57,105,380.03	\$ 1,205.00	\$ 57,106,585.03
270409	Hogan Construction	PCO 126r3 Added Power for Proto Lab (PR 87r2)	West Lake Jr High School	\$ 56,934,400.00	\$ 57,106,585.03	\$ 18,344.37	\$ 57,124,929.40
270409	Hogan Construction	PCO 145 Added Center Handrail (PR 104r1)	West Lake Jr High School	\$ 56,934,400.00	\$ 57,124,929.40	\$ 24,552.10	\$ 57,149,481.50
270185	Westland Construction	Washer/Dryer/Service Sink/Added RWC at C2 Locker Room Entrance, Exposed Roof Drains on Track Level of Fieldhouse/Opening Call-out change, Roof at Compressor Room, Added Air Transfers, Native Sod Substitution	Cyprus High School	\$ 165,984,356.00	\$ 168,406,334.12	\$ 34,636.84	\$ 168,440,970.96
270185	Westland Construction	(PR 151r1) Revised infield Mix	Cyprus High School	\$ 165,984,356.00	\$ 168,440,970.96	\$ 46,203.50	\$ 168,487,174.46
270185	Westland Construction	RFI 744) Added Irrigation Pump at Football Field	Cyprus High School	\$ 165,984,356.00	\$ 168,487,174.46	\$ 57,574.79	\$ 168,544,749.25
270306	Hughes General Contractors Inc.	TV Production Grommets, Kitchen Surround Wall, Pantry, Ice Maker, Existing Kiln Venting Cup, Repair Culinary Arts Stainless Table Owner Damage, Auditorium Control Wall, Athletics Lobby Wood Inlay Trim, Field House Trophy Case Plywood Floor, Compressed Air to Manufacturing Equipment, and Card Reader in Elevator (PR 4-130) Area H Team Center Infrastructure	Skyline High School	\$ 97,409,212.00	\$ 98,202,330.94	\$ 23,625.16	\$ 98,225,956.10
270306	Hughes General Contractors Inc.		Skyline High School	\$ 97,409,212.00	\$ 98,225,956.10	\$ 45,615.08	\$ 98,271,571.18
580233	Educational Innovations Inc	Increase to quantity and decrease in unit price	Curriculum & Instruction Dept	\$ 7,148.90	\$ 3,249.50	\$ 260.02	\$ 3,509.52
530503	Tim Dahle Nissan	Adjustment to parts	Fleet Department	\$ 2,611.93	\$ 2,611.93	\$ 501.19	\$ 3,113.12
580398	S W SCHOOL SUPPLY INC	Increase bottle qty	Warehouse	\$ 36,338.94	\$ 36,338.94	\$ 48.00	\$ 36,386.94

10 General

P.O.#	VENDOR NAME	DESCRIPTION	AMOUNT	SITE NAMES
510131	UTAH BEHAVIORAL SERVICES	SPED SERVICES FOR STUDENT	71,525.70	DISTRICT - SPECIAL EDUCATION BOARD APPROVAL 12/10/2024
510132	UTBS ACADEMY	UTBS ACADEMY FOR STUDENT	7,302.75	DISTRICT - SPECIAL EDUCATION
510138	SMITH, DAVID J	CDL TRAINING	3,200.00	MAINTENANCE
510139	DEMATIC CORP	SPROCKET SUBSCRIPTION	58,186.00	MAINTENANCE BOARD APPROVAL 12/10/2024
510142	MULLEN COUGHLIN LLC	MULLEN INSURANCE	15,172.50	INFORMATION SYSTEMS
510146	IDENTITY THEFT GUARD SOLUTIONS	SUPPORT FOR DATA BREECH	83,199.99	INFORMATION SYSTEMS BOARD TO RATIFY
510147	HOLLADAY-SINGH, AMRIT	FACILITATION OF LETRS	500.00	PRESCHOOL SERVICES
510148	BOSWELL, TARA	FACILITATION OF LETRS	549.88	PRESCHOOL SERVICES
520349	CATE INDUSTRIAL SOLUTIONS LLC	OIL COOLER FOR UNIT #870	2,652.09	MAINTENANCE
520351	GRAINGER MANAGEMENT LLC	BATTERIES	3,967.00	WAREHOUSE
520353	FASTENER ENG & SALES	ANCHOR KITS	744.90	WAREHOUSE
520354	GREAT WESTERN	WATER HEATER	1,670.00	MAINTENANCE
520355	PARTS AUTHORITY	BRAKE CLEANER	889.12	WAREHOUSE
520356	GRAINGER MANAGEMENT LLC	SHOVELS	492.86	WAREHOUSE
520357	GREAT WESTERN	PUMPS	1,945.00	WAREHOUSE
520359	GREAT WESTERN	CONTROL VALVE	2,484.20	MAINTENANCE
520361	CEM MAINTENANCE INC	POOL CHEMICALS	4,969.74	CUSTODIANS
520362	CEM MAINTENANCE INC	POOL CHEMICALS	1,012.83	CUSTODIANS
520363	HYKO SUPPLY	DISPENSERS	11,356.10	WAREHOUSE
520366	TENNANT SALES AND SERVICE CO	CAMERA REPAIR REF 741777	5,440.90	MAINTENANCE
520367	MOUNTAINLAND SUPPLY HVAC	MOTOR	2,753.00	MAINTENANCE
520369	GREAT WESTERN	PLUMBING FITTINGS	1,547.72	MAINTENANCE
520370	DELVIES PLASTICS INC	ENGRAVING PLASTIC	1,989.00	WAREHOUSE
520371	BATTERY SYSTEMS INC	BATTERIES	1,276.68	GENERAL MAINTENANCE
520372	GRAINGER MANAGEMENT LLC	LOCKS	4,620.96	WAREHOUSE
520373	GRAINGER MANAGEMENT LLC	REPAIR KITS	138.40	PLUMBERS
520374	GREAT WESTERN	CLAMPS	351.10	WAREHOUSE
520375	PLUMMASTER INC	REPAIR KITS	1,568.00	WAREHOUSE
520377	GRAINGER MANAGEMENT LLC	FLOAT DRAINS	1,343.16	GENERAL MAINTENANCE
520378	MSC INDUSTRIAL SUPPLY	ELEMENTS	3,398.40	GENERAL MAINTENANCE
530530	NUTTALL INC	CTE SEWING MACHINE REPAIR	1,565.98	CAREER TECHNICAL EDUCATION
530554	MOUNTAINLAND SERVICE & SALES	SNOW PLOW UNIT #736	9,326.00	MAINTENANCE
530555	RUSH TRUCK CENTERS OF UTAH INC	WORK DONE ON UNIT #585	5,562.84	MAINTENANCE
530590	R.C. HUNT ELECTRIC INC	DAS TESTING COTTONWOOD	2,000.00	MAINTENANCE
530591	R.C. HUNT ELECTRIC INC	DAS SYSTEM TAYLORSVILLE	2,000.00	MAINTENANCE
530592	POLL SOUND	BAFFLE WALL SPEAKER (889401)	1,118.40	MAINTENANCE ELECTRONICS
530599	INTERMOUNTAIN LOCK AND	CARD READER	1,051.40	MAINTENANCE
530600	TYLER HEALEY INVESTMENTS LLC	CARD READER/GM	1,298.89	MAINTENANCE
530604	SALT LAKE DIESEL SERVICES LLC	ENGINE REPAIR BUS 978	1,638.93	BUSES - TRANSPORTATION

540051	NORTHWEST TEXTBOOK DEPOSITORY	HORTICULTURE TODAY BOOKS	3,014.66	GRANITE TECHNICAL INSTITUTE
540052	NORTHWEST TEXTBOOK DEPOSITORY	SECONDARY ELA INSTRUCTIONAL BK	790.53	CURRICULUM & INSTRUCTION
540053	COMPLETE BOOK AND MEDIA SUPPLY	BOOKS FOR FIRE SCIENCE	1,335.00	GRANITE TECHNICAL INSTITUTE
550213	VALCOM SALT LAKE CITY	AUDIOLOGY COMPUTER	2,366.45	SPECIAL SERVICES
550216	B & H PHOTO-VIDEO	CTE COMPUTER BUILD PARTS	2,763.07	CAREER TECHNICAL EDUCATION
550220	BLUUM USA INC	HP NOTEBOOKS	30,759.60	SKYLINE SR. HIGH
550225	LES OLSON COMPANY	COMPUTERS	15,615.60	KEARNS SR. HIGH
560309	KELLY SPICERS INC	WHSE STOCK COPY PAPER	95,289.60	WAREHOUSE BOARD APPROVAL 06/18/2024
560318	GRIFFCO PARTNERS	ELEVATORS VINYL REWRAPPED	6,234.90	GRANITE TECHNICAL INSTITUTE
560328	AUDIO ENHANCEMENT	CLASSROOMS SOUND SYSTEM	2,315.76	ROLLING MEADOWS ELEMENTARY
560330	NORCO INC	CTE WELDER	6,500.00	CAREER TECHNICAL EDUCATION
560331	HIGH COUNTRY TECHNOLOGY	CTE LASER ENGRAVER REPAIR	894.50	CAREER TECHNICAL EDUCATION

10 General

P.O.#	VENDOR NAME	DESCRIPTION	AMOUNT	SITE NAMES
560332	OWL BRAND SUPPLY COMPANY INC	OWL PELLETS FOR SCIENCE	1,139.94	CURRICULUM & INSTRUCTION
560333	C.C. IMEX	ELECTROPHORESIS SYSTEMS	3,379.00	HUNTER SR. HIGH
560338	GUITAR CENTER STORES INC.	SHEET MUSIC BOOKS	1,193.55	OLYMPUS SR. HIGH
560339	REFINISH AND COLLISION	CTE PAINT BOOTH SERVICE	3,071.12	CAREER TECHNICAL EDUCATION
560340	BLUUM USA INC	VIEWSONIC VIEWBOARD	6,657.98	GRANITE PARK JUNIOR HIGH
560341	UPPER LIMIT	WEIGHT TRAINING EQUIPMENT	1,434.80	CURRICULUM & INSTRUCTION
560345	RIVERTON MUSIC INC	INSTRUMENTS	3,788.00	WEST LAKE STEM
560348	MOUNTAINLAND SUPPLY HVAC	HVAC TOOLS FOR HOMES	7,570.56	GRANITE TECHNICAL INSTITUTE
560353	BLUUM USA INC	VIEWBOARDS & PANELS	9,785.48	UPLAND TERRACE ELEMENTARY
560354	PLAYPOWER LT FARMINGTON INC	BUDDY BENCH	868.00	MAINTENANCE
560355	AUDIO ENHANCEMENT	CLASSROOM EQUIPMENT	3,213.77	KENNEDY JR. HIGH
570299	CANYON OVERHEAD DOORS INC	INSTALL BOOST TRANSFORMERS	2,125.00	MAINTENANCE
570300	CANYON OVERHEAD DOORS INC	REPLACE ROLLING STEEL DOOR	3,495.00	MAINTENANCE
570302	MOUNTAIN VALLEY TEMPERATURE	CHILLER REPAIR	5,740.00	MAINTENANCE
570303	MOUNTAIN VALLEY TEMPERATURE	INSTALL NEW FURNACE	7,273.00	MAINTENANCE
570307	ENERGY MANAGEMENT CORPORATION	ATS MAINTENANCE/SERVICE	1,138.40	MAINTENANCE
570308	GOVCONNECTION INC	CHROMEBOOKS	452,216.16	WAREHOUSE BOARD APPROVAL 06/18/2024
570317	MOUNTAIN VALLEY TEMPERATURE	REPLACE OIL SWITCH	1,899.00	MAINTENANCE
580286	LEXIA LEARNING SYSTEMS LLC	LEXIA CORE5	528.00	VALLEY CREST ELEMENTARY
580385	NORTHWEST TEXTBOOK DEPOSITORY	SERVICE AGREE FOR WRITABLE	2,410.20	BENNION JR. HIGH
580386	BURLINGTON ENGLISH INC	ONLINE ENGLISH CURRICULUM	166,080.00	GRANITE PEAKS DISTRICT OFFICE BOARD APPROVAL 12/10/2024
580388	DENTIMAX LLC	SENSORS FOR DENTAL ASSIT.EQUIPM	6,049.99	GRANITE TECHNICAL INSTITUTE
580394	INDICATE TECHNOLOGIES INC	3D PRINTERS - FACS	2,098.00	BENNION JR. HIGH
580395	NCS PEARSON	PRESCHOOL ASSESSMENT MATERIALS	1,096.73	PRESCHOOL SERVICES
580396	N2Y LLC	N2Y SUBSCRIPTIONS	351,618.60	SPEC ED ELEMENTARY BOARD APPROVAL 12/10/2024
580397	PYRAMID SCHOOL PRODUCTS	WHSE STOCK (SCHOOL SUPPLIES)	2,958.68	WAREHOUSE
580398	S W SCHOOL SUPPLY INC	WHSE STOCK (SCHOOL SUPPLIES)	36,386.94	WAREHOUSE
580401	KUHLMANN ENTERPRISES INC	WAREHOUSE 28- COPIER PART	968.00	I.S. SUPPORT CENTER
580402	NOREDINK CORP	ONLINE WRITING CURRICULUM	11,945.00	GRANGER SR. HIGH
580403	LEARNING A-Z LLC	LEARNING A-Z	2,565.00	ARMSTRONG ACADEMY
580404	BLICK ART MATERIALS LLC	WAREHOUSE STOCK (GLAZES)	341.28	WAREHOUSE
TOTAL FUND			1,590,725.27	

21 District Activity

P.O.#	VENDOR NAME	DESCRIPTION	AMOUNT	SITE NAMES
510134	OLYMPUS HILLS LANES INC	OFFSITE PE-BOWLING	14,320.00	OLYMPUS SR. HIGH
550219	PUBLIC HERO LLC	GLAX CUSTOM CLOTHING	7,353.35	SKYLINE SR. HIGH
550221	TOWER SPORTS	GIRLS/BOYS BASKETBALL JERSEYS	1,064.00	KEARNS JR. HIGH
550222	VARSITY BRANDS HOLDING CO INC	WRESTLING TEAM GEAR	2,658.63	COTTONWOOD SR. HIGH
550223	TOWER SPORTS	TEAM CUSTOM CLOTHING WRESTLING	3,316.05	GRANGER SR. HIGH
550224	VARSITY BRANDS HOLDING CO INC	GIRLS GOLF CUSTOM CLOTHING	7,890.31	SKYLINE SR. HIGH
550226	SMITH TRANSIT INC	CHARTER BUS SERVICE	22,066.00	OLYMPUS SR. HIGH
550227	TRANSPORTATION CHARTER SERVICE	CHARTER BUS SERVICE	3,519.00	OLYMPUS SR. HIGH
550228	JACKSON ROCK SPRINGS STAGES	CHARTER BUS SERVICE	4,125.00	SKYLINE SR. HIGH
550230	JAM TEAM BRANDS LLC	GIRLS LACROSSE UNIFORMS	1,100.00	OLYMPUS SR. HIGH
550231	VARSITY BRANDS HOLDING CO INC	FOOTBALL UNIFORMS	22,410.00	OLYMPUS SR. HIGH
550233	VARSITY BRANDS HOLDING CO INC	BOYS TENNIS GEAR	4,845.96	TAYLORSVILLE SR. HIGH
550234	UNIVERSAL ATHLETIC LLC	CUSTOM SWIM HOODIES/T-SHIRTS	1,449.00	GRANGER SR. HIGH
550235	VARSITY BRANDS HOLDING CO INC	BOYS SOCCER UNIFORMS	1,178.60	COTTONWOOD SR. HIGH
550236	UNIVERSAL ATHLETIC LLC	BASEBALL UNIFORMS	2,064.00	OLYMPUS SR. HIGH
560317	JOSTENS INC	24-25 YEARBOOKS	7,930.40	CHURCHILL JR. HIGH
560334	TRIBAL WEST LACROSSE	BOYS LAX HELMETS	7,810.00	SKYLINE SR. HIGH
560336	JOSTENS	YEARBOOKS	4,320.00	KEARNS JR. HIGH
560337	AIRBORNE ATHLETICS INC.	BASKETBALL SHOOTING MACHINE	6,492.00	KEARNS SR. HIGH
560342	BLUUM USA INC	BOXLIGHT	1,928.99	KEARNS JR. HIGH
560343	BLUUM USA INC	BOXLIGHT INSTALLATION	1,493.13	KEARNS JR. HIGH
560344	EVERYTHING BRANDED USA INC	STUFFED RAM W/ REDWOOD SHIRT	2,795.00	REDWOOD ELEMENTARY
560347	JOSTENS INC	2024-2025 YEARBOOK	11,700.00	BENNION JR. HIGH
560359	TITAN MANUFACTURING & DIST	FITNESS BENCH	3,599.92	KEARNS SR. HIGH
580390	NORTHWEST TEXTBOOK DEPOSITORY	RIGBY COACHLY LICENSE 1YR	6,668.88	OAKRIDGE ELEMENTARY
		TOTAL FUND	154,098.22	

30 Capital Projects

P.O.#	VENDOR NAME	DESCRIPTION	AMOUNT	SITE NAMES
510135	LEWIS BUS GROUP INC	BUSES	364,000.00	BUSES - TRANSPORTATION BOARD APPROVAL 12/10/2024
510137	UPLAND SOFTWARE INC.	FILEBOUND PURCHASE 2025	55,664.41	INFORMATION SYSTEMS BOARD APPROVAL 12/10/2024
510140	VALENTINER CRANE BRUNJES ONYON	MAGNA PV SYSTEM DESIGN	89,355.00	MAGNA ELEMENTARY BOARD APPROVAL 11/12/2024
510141	NATIONAL CAR CHARGING LLC	ELECTRIC CAR CHARGER	10,949.55	ARCHITECTURAL AND ENGINEERING
520339	INTERMOUNTAIN LOCK AND	DOOR HARDWARE	8,057.87	MAINTENANCE
520343	VALUE PROPOSITION ENTERPRISES	OUTDOOR GARBAGE CAN	668.50	WILLIAM PENN ELEMENTARY
520345	CONSERVE A WATT LIGHTING	POLE LIGHTS	9,253.84	MAINTENANCE
520350	SHAW INDUSTRIES INC	CARPET TILE	11,696.44	MAINTENANCE
520352	INTERMOUNTAIN LOCK AND	KEY MACHINE	3,224.80	MAINTENANCE
520360	WAXIE ENTERPRISES INC	FLOOR BUFFER	1,041.30	WILLIAM PENN ELEMENTARY
520364	HOUSE OF PUMPS INC	SUMP PUMPS	9,393.60	MAINTENANCE
520365	WAXIE ENTERPRISES INC	VACUUM	531.46	DOUGLAS ORCHARD ELEMENTARY
530504	KEN GARFF ENTERPRISES INC	POLICE VEHICLES	134,670.00	POLICE DEPARTMENT BOARD APPROVAL 12/10/2024
530595	PREMIER VEHICLE INSTALLATION	PD 86 CONVERSION TO MARKED	2,635.76	POLICE DEPARTMENT
530597	INTERMOUNTAIN LOCK AND	CARD READER	1,148.08	MAINTENANCE
530598	TYLER HEALEY INVESTMENTS LLC	IDENTICARD	1,035.45	MAINTENANCE
530601	TYLER HEALEY INVESTMENTS LLC	ACCESS CONTROL BOARD	3,422.00	MAINTENANCE
530602	INTERMOUNTAIN LOCK AND	CARD READERS	1,999.70	MAINTENANCE
560314	PERFORMANCE AUDIO LLC	KJHS AUDITORIUM A/V SYSTEM	103,784.34	KEARNS JR. HIGH BOARD APPROVAL 12/10/2024
560320	BLUUM USA INC	BOXLIGHT DISPLAY & INSTALL	3,028.99	HUNTER JR. HIGH
560324	PERFORMANCE AUDIO LLC	KENNEDY AUDITORIUM A/V SYSTEM	173,745.58	KENNEDY JR. HIGH BOARD APPROVAL 12/10/2024
560326	HB WORKPLACES LLC	OFFICE FURNITURE	3,726.05	SKYLINE SR. HIGH
560335	BLUUM USA INC	VIEWSONIC PRIN OFF	1,741.84	DAVID GOURLEY ELEMENTARY
560352	TV SPECIALISTS INC	TV KHATER'S OFFICE	1,287.00	HOWARD R DRIGGS ELEMENTARY
560356	BLUUM USA INC	BOXLIGHT BOARDS	6,276.99	SOUTH KEARNS ELEMENTARY
560357	BLUUM USA INC	INSTALL BOXLIGHT BOARDS	2,266.49	SOUTH KEARNS ELEMENTARY
570294	VALCOM SALT LAKE CITY	HARDWARE (HPE ARUBA 6100)	1,220.28	INFORMATION SYSTEMS
570296	PIONEER MECHANICAL & WELDING	REMOVE 18 BOILER SECTIONS	9,489.58	MAINTENANCE
570304	AMERICAN FENCE COMPANY INC	FENCING PANIC BARS & INSTALL	9,475.00	MAINTENANCE
570305	WESTERN CHAIN LINK FENCE CO	FENCING, GATE, & MOW STRIP	6,899.00	MAINTENANCE
570306	ROCKY MOUNTAIN MECHANICAL LLC	WEST VALLEY UPGRADE CONTROLS	49,100.00	WEST VALLEY ELEMENTARY
570309	PEDERSEN FLOORING LLC	DEMO INSTALL CARPET	4,157.30	MAINTENANCE
570310	PEDERSEN FLOORING LLC	DEMO AND INSTALL STAIR TREADS	10,656.00	MAINTENANCE
570311	RUBICON CONTRACTING LLC	HYDRO EXCAVATION/DRILLING	5,445.00	MAINTENANCE
570312	APPLE INC	GSD BOARD COMPUTER REFRESH	1,318.00	INFORMATION SYSTEMS
570316	MOUNTAIN VALLEY TEMPERATURE	REPLACE RTU UNIT	24,167.00	MAINTENANCE
579323	ALLSERVICES LLC	OPEN PO COMPLETE RELODEMO FY25	40,000.00	PLANNING AND BOUNDARIES
580392	FISHER'S DOCUMENT SYSTEMS INC	COPY MACHINE	3,275.00	SKYLINE SR. HIGH
580399	COASTAL COMMERCE GROUP	AUDIO CODES	9,757.96	INFORMATION SYSTEMS

TOTAL FUND 1,179,565.16

51 School Lunch

P.O.#	VENDOR NAME	DESCRIPTION	AMOUNT	SITE NAMES
530199	NICHOLAS & CO INC	PULLED CHICKEN	34,164.00	BATES FOOD SERVICE CENTER
530201	SYSCO INTERMOUNTAIN	CEREAL	48,394.80	BATES FOOD SERVICE CENTER
530545	NICHOLAS & CO INC	BIC ITEMS, VARIETY	21,662.10	BATES FOOD SERVICE CENTER
530546	NICHOLAS & CO INC	BIC ITEMS, VARIETY	26,474.04	BATES FOOD SERVICE CENTER
530549	BAKE R US INC	BFAST MUFFINS	18,720.00	BATES FOOD SERVICE CENTER
530550	PRAIRIE MILLS BAKING COMPANY	BFAST ENTREES	37,044.16	BATES FOOD SERVICE CENTER
530551	PRAIRIE MILLS BAKING COMPANY	BFAST ENTREES	37,044.16	BATES FOOD SERVICE CENTER
530556	NICHOLAS & CO INC	BASIL PESTO	18,125.00	BATES FOOD SERVICE CENTER
530557	NICHOLAS & CO INC	GROUND BEEF	46,080.00	BATES FOOD SERVICE CENTER
530558	NICHOLAS & CO INC	GROUND BEEF	46,080.00	BATES FOOD SERVICE CENTER
530559	NICHOLAS & CO INC	CENTRAL KITCHEN INGREDIENTS	31,089.80	BATES FOOD SERVICE CENTER
530560	US FOODS INC	PASTA	11,357.28	BATES FOOD SERVICE CENTER
530561	NICHOLAS & CO INC	CANNED TOMATO PRODUCTS	27,134.24	BATES FOOD SERVICE CENTER
530562	SYSCO INTERMOUNTAIN	BAKERY INGREDIENTS	28,421.20	BATES FOOD SERVICE CENTER
530563	J R SIMPLOT COMPANY	TATER GEMS	25,595.19	BATES FOOD SERVICE CENTER
530564	J R SIMPLOT COMPANY	TATER GEMS	25,595.19	BATES FOOD SERVICE CENTER
530565	J R SIMPLOT COMPANY	TATER GEMS	25,595.19	BATES FOOD SERVICE CENTER
530566	M&K IMPORTS LLC	DISPOSABLE TOWELS	7,262.64	BATES FOOD SERVICE CENTER
530567	CALFED FINANCIAL CORPORATION	KETHCUP PACKETS	14,752.80	BATES FOOD SERVICE CENTER
530568	NICHOLAS & CO INC	PICKLES, MAYO, SOY MILK	15,764.60	BATES FOOD SERVICE CENTER
530569	SYSCO INTERMOUNTAIN	SIDEWINDER FRIES	9,247.68	BATES FOOD SERVICE CENTER
530570	SYSCO INTERMOUNTAIN	SIDEWINDER FRIES	9,247.68	BATES FOOD SERVICE CENTER
530571	SYSCO INTERMOUNTAIN	SIDEWINDER FRIES	9,247.68	BATES FOOD SERVICE CENTER
530572	SYSCO INTERMOUNTAIN	TORTILLA CHIPS	7,828.92	BATES FOOD SERVICE CENTER
530573	SYSCO INTERMOUNTAIN	TORTILLA CHIPS	7,828.92	BATES FOOD SERVICE CENTER
530574	SYSCO INTERMOUNTAIN	TORTILLA CHIPS	7,828.92	BATES FOOD SERVICE CENTER
530575	M.C.I. FOODS INC.	BURRITO	21,589.92	BATES FOOD SERVICE CENTER
530576	M.C.I. FOODS INC.	BURRITO	16,192.44	BATES FOOD SERVICE CENTER
530577	M.C.I. FOODS INC.	BURRITO	18,891.18	BATES FOOD SERVICE CENTER
530578	NICHOLAS & CO INC	SUNCHIPS	17,007.84	BATES FOOD SERVICE CENTER
530579	NICHOLAS & CO INC	SUNCHIPS	17,007.84	BATES FOOD SERVICE CENTER
530580	NICHOLAS & CO INC	SUNCHIPS	17,007.84	BATES FOOD SERVICE CENTER
530581	NICHOLAS & CO INC	SUNCHIPS	17,007.84	BATES FOOD SERVICE CENTER
530582	NICHOLAS & CO INC	SUNCHIPS	17,007.84	BATES FOOD SERVICE CENTER
530583	NICHOLAS & CO INC	PULLED CHICKEN	25,073.28	BATES FOOD SERVICE CENTER
530584	NICHOLAS & CO INC	LIQUID EGGS	6,542.00	BATES FOOD SERVICE CENTER
530585	SYSCO INTERMOUNTAIN	RICE	2,554.50	BATES FOOD SERVICE CENTER
530586	SYSCO INTERMOUNTAIN	RICE	2,554.50	BATES FOOD SERVICE CENTER
530587	SYSCO INTERMOUNTAIN	RICE	2,554.50	BATES FOOD SERVICE CENTER
530588	US FOODS INC	BACON	15,198.00	BATES FOOD SERVICE CENTER

530589 US FOODS INC

BACON

15,198.00

BATES FOOD SERVICE CENTER

TOTAL FUND

808,973.71

TOTAL DISTRICT

3,733,362.36

FUND TOTALS RECAP

FUND		AMOUNT
10	General	1,590,725.27
21	District Activity	154,098.22
30	Capital Projects	1,179,565.16
51	School Lunch	808,973.71
	TOTAL DISTRICT	3,733,362.36

ACCOUNTS PAYABLE

PAY VOUCHERS EXPENDITURES

DECEMBER 2, 2024 TO DECEMBER 19, 2024

\$ 17,723,911.94

Business Administrator/Treasurer

Finance Committee

Finance Committee

Granite School District
Board Report - Pay Vouchers
December 2, 2024 to December 19, 2024

WARRANT #	PAYEE	DESCRIPTION	VOUCHER #	AMOUNT
5070597	IHC HEALTH SERVICES INC	PHYSICAL EXAM	613348	1,470.65
5070598	INTERWEST INTERPRETING INC	SIGN LANGUAGE INTERP	614033	2,032.50
5070599	JOSTENS INC	DIPLOMA COVERS	613657	1,134.00
5070600	JUDD, MCKINNAH D.	REIM/FACULTY FUNDS	602048	125.29
5070601	JUILLERAT, RUSSELL H	FUNDRAISER PRIZE	612202	103.90
5070602	KEYES, BAYLIE L.	REIM/TUITION HB381	614703	5,377.46
5070603	KINDER REWARD SYSTEMS LLC	BHA STUDENT SUPPLIES	600047	120.00
5070604	LATINO ACADEMY OF	MARIACHI TRAINING	612092	350.00
5070627	SKYMAIL INTERNATIONAL INC	DISTRICT MAILINGS	610595	434.54
5070632	TOTUA, CARMENCITA L.	REIM/TUITION-GYOT HB 381	610799	3,021.55
5070634	US POSTAL SERVICE	RENEWAL	610592	350.00
5070638	VERIZON WIRELESS SERVICES LLC	OCT 20-NOV 19 CELL	597298	2,362.43
5070642	YOUNG ELECTRIC SIGN COMPANY	BILLBOARD ADVERT	604426	1,000.00
5070643	YOUNG, HOLLY A.	REIM/CLASSROOM SUPPLIES	614034	47.99
5070644	ZIONS FIRST NATIONAL BANK	GO SERIES AGENT FEE	613019	500.00
5070645	CHAPPELL, HOLLY A.	REIM/CONF TRAVEL EXPENSES	600816	140.30
5070646	CRAIG ENTERPRISES INC	INTERPRETATION	608952	4.40
5070647	CORBRIDGE SOUND	DJ SERVICES	595793	250.00
5070648	CROSLAND, KRISTA C.	REIM/PRESCHOOL SUPPLIES	614037	54.12
5070649	EL JARIPEO GRILL ON THE WHEEL	KEARNS HIGH TACOS	613686	8,043.00
5070650	EVANS, MARILEE	REIM/SNACKS FOR MEETINGS	606143	50.52
5070651	HENDRICKS, TRENT	PER DIEM/FLIBS IB CONF @ FL	611076	106.20
5070652	HERSMAN, INGRID	TEACHER DEVELOPMENT	612091	350.00
5070653	LITTLE, JAMIE L.	PER DIEM/WASHINGTON CO SD	607393	122.40
5070654	SCOTT, TIFFANI	REIM/DANCE CLASS CANCELLED	606465	10.00
5070655	SCOTT, VANDA L.	REIM/DANCE CLASS CANCELLED	606464	10.00
5070656	SHARIFI, SEYYED L.	REIM/FACULTY WINTER REFRESHMEN	608562	97.55
5070664	DEX IMAGING LLC	REPAIR COPIER	597296	504.91
5070675	ARBITERPAY TRUST ACCOUNT	ARBITERPAY ACH PAYMENTS	607934	10,431.20
5070676	EXPRESS SCRIPTS	MEDICAL ACH PAYMENTS	614867	539,347.86
5070677	GRANITE CREDIT UNION	PAYROLL ACH PAYMENTS	612547	15,717.00
5070678	NATIONAL BENEFIT SERVICES INC	PAYROLL ACH PAYMENTS	612548	92,573.95
5070679	REGENCE BLUE CROSS BLUE SHIELD	MEDICAL ACH PAYMENTS	614866	350,000.00
5070680	SELECT HEALTH	MEDICAL ACH PAYMENTS	614865	866,724.50
5070681	US BANK	PCARD ACH PAYMENT	607933	1,743,049.13
5070682	UTAH RETIREMENT INVESTMENT	PAYROLL ACH PAYMENTS	614753	3,953,097.07
5070683	VARSITY BRANDS HOLDING CO INC	CYPRUS CHEER	612287	2,411.85
5070684	LES OLSON COMPANY	CYPRUS #142263	614141	1,463.48
5070685	PRESSPLAYBYPRESLIE	CYPRUS DRILL VID	614140	375.00
5070686	BELL PHOTOGRAPHERS INC	ID CARDS	612000	4,410.00
5070687	CAPPS, CECELIA	VOCAL COACHING	611255	400.00
5070688	GLASMANN, THOMAS O.	REIM/AUTO CLASS SUPPLY	613695	62.00
5070689	LES OLSON COMPANY	COPIER REPAIR	613698	325.00
5070690	TOWER SPORTS	STAGE CREW JACKETS	613703	815.00
5070691	UHSAA	KEARNS XC TIX	613696	30.00
5070692	BROADBENT, LAUREN D.	CHOREOGRAPHY	612628	750.00
5070693	IMAGE PRINTING OF UTAH INC	FOOTBALL BANNERS	609794	966.00
5070694	INTERNATIONAL BACCALAUREATE	TESTING	609795	45,465.00
5070695	PACIFIC OFFICE AUTOMATION	ANNUAL SERVICE RENEWAL	613184	295.00
5070696	INGRAM LIBRARY SERVICES	LIBRARY BOOKS	588274	935.08
5070697	JACKMAN, BRIANNA	IAIN	609280	327.04
5070698	LARSEN, LAURICE D.	REIM/DEPARTMENT SHIRTS	614702	50.00
5070699	LINCOLN NATIONAL LIFE	BASIC LIFE ACTIVE	614371	181,815.78
5070700	LIVINGSTONE PSYCHOLOGICAL	PSYCH EVAL	613259	650.00
5070701	DS SERVICES OF AMERICA INC	STAFF WATER	607898	21.00

Granite School District
Board Report - Pay Vouchers
December 2, 2024 to December 19, 2024

WARRANT #	PAYEE	DESCRIPTION	VOUCHER #	AMOUNT
5070719	TOWER SPORTS	STUDENT INCENTIVES	606676	1,888.00
5070721	USABLE LIFE	LTD TEACHERS LEV 1	614372	71,583.91
5070722	AIRGAS USA LLC CENTRAL DIV	GAS CYLINDER TANK	605794	74.50
5070723	ALOBIDY, HIBA	REIM/CLASS SUPPLIES	614038	11.61
5070724	3G DIGITAL LLC	YARD SIGNS	610350	61.20
5070725	AMERITAS LIFE INSURANCE CORP	DENTAL CLAIMS	614374	35,365.18
5070726	BARHEMMAT, YADOLLAH HOSHANG	REF/BOOK DEPOSIT	590854	50.00
5070727	CRAIG ENTERPRISES INC	INTERPRETATION	591099	42.90
5070728	FIRIMAGE BOTTLED WATER CORP	DI MONTHLY	605793	259.00
5070729	LAZEL INC	SCIENCE BUNDLE RENEWL	613362	2,995.00
5070730	GERRITSEN, AMY L.	REIM/CLASS SUPPLIES	614036	171.61
5070731	GOLD CUP SERVICES	WATER RENTAL	606142	34.95
5070732	HANSEN, NATALIE	REIM/EL PRINC MEETING DRINKS	598237	34.93
5070733	HOUSMAN, DANIELLE H.	REIM/STUDENT INCENTIVE	606945	21.58
5070734	NATIONAL BENEFIT SERVICES LLC	NOV 24 FSA PLAN ADMIN	614375	3,801.60
5070735	NEES, STEPHANIE	REIM/GARBAGE BAGS	614035	14.99
5070736	PADILLA, MELISSA	IN LIEU TRANSPORTATION	609281	495.04
5070737	UTAH RETIREMENT SYSTEMS	NOV PEACE OFF PREM	614376	47.88
5070738	PACIFICORP	OCT 24	613599	60,221.23
5070739	SCHOLASTIC INC	WEST LAKE DUAL IMME	601994	1,681.02
5070747	QUESTAR GAS	1745 - RH DOMINION PV 1	613597	2,946.07
5070748	QUESTAR GAS	1745 - RH DOMINION PV 3	613602	106,143.47
5070751	EXPRESS SCRIPTS	MEDICAL ACH PAYMENTS	614873	345,318.88
5070752	NATIONAL BENEFIT SERVICES INC	NBS ACH PAYMENT	614875	40,014.95
5070753	REGENCE BLUE CROSS BLUE SHIELD	MEDICAL ACH PAYMENTS	614872	417,073.98
5070754	SELECT HEALTH	MEDICAL ACH PAYMENTS	614874	290,229.01
5070755	VARSITY BRANDS HOLDING CO INC	CYPRUS CHEER	614146	59.99
5070756	MILLARD SCHOOL DISTRICT	CYPRUS DRILL MEALS	614144	364.00
5070757	LES OLSON COMPANY	CYPRUS COPIER	614145	201.46
5070758	HEPWORTH, MATTHEW L	ELF MUSICAL PHOTOS/VIDEO	609972	1,045.00
5070759	OQUIRRH RECREATION & PARKS	SWIM RELAY MEET	613233	50.00
5070760	KING, ISABELLA DAWN	DRILL CHOREOGRAPHY	613236	1,200.00
5070761	LES OLSON COMPANY	MONTHLY CONTRACT	613237	1,734.28
5070762	MASSINGILL, MADELINE	DANCE CHOREOGRAPHY	613235	1,000.00
5070763	STENSRUD, JAMI	MUSICAL COSTUMES	613234	1,500.00
5070764	TACOS HIDALGO	TACOS FOR FAFSA NIGHT	613239	624.00
5070765	TOWER SPORTS	DANCE ALLIANCE HOODIES	613070	588.00
5070766	COLLEGE ENTRANCE EXAMINATION	FALL PSAT	612011	1,152.00
5070767	DAVIS SCHOOL DISTRICT	DAVIS VALLEY CLASSIC	612013	1,100.00
5070768	KBSPECIAL'TIEZ CORP	B WRESTLING GEAR	612014	3,945.88
5070769	SANDY ARTS GUILD	PLAY PROPS	611256	685.00
5070770	TEAM GEAR INTERNATIONAL	B SOCCER GEAR	612015	5,170.25
5070771	IACONA, TIFNY M.	REIM/MORALE FACULTY PARTY	615156	276.52
5070772	INGRAM LIBRARY SERVICES	LIBRARY BOOKS	609392	500.18
5070773	JONES, DIANA J.	REIM/CLASS SUPPLIES	614040	42.27
5070774	JOSTENS INC	DIPLOMA COVERS	612012	1,407.00
5070775	KELLY PAPER COMPANY	PAPER SUPPLIES	610351	240.70
5070776	LEVEL 3 FINANCING INC	COMMUNICATION SER	597299	3,242.10
5070777	LINGUISTICA INTERNATIONAL INC.	INTERPRETATION SERVICES	609391	162.81
5070778	MCMULLIN, JOHANNA	REIM/CLASS SUPPLIES	610271	89.58
5070779	MIRAMONTES HARO, MARIA G.	REIM/FACULTY FUNDS	604180	111.89
5070780	MOUNT OLYMPUS IMPROVEMENT DIST	NOV 13,2024	613598	72,985.00
5070781	CONGER, STEVE	FUNDRAISE PRIZES	592926	793.00
5070798	SORENSEN, JOHN PAUL H.	REIM/STUDENT INCENTIVES	604428	74.32
5070800	SUCAHYO, NURAINI	REIM/STUDENT INCENTIVES	612453	12.49

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5070801	SUMMERHAYS DEVELOPMENT INC	INSTRUMENT REPAIR	612017	376.00
5070802	SUPERIOR GRINDING & SALES INC	BLADE SHARPENING	610349	87.66
5070803	SUPERIOR WATER AND AIR INC	WATER SERVICE	610273	39.95
5070806	TENBRINK, ROBIN	REIM/FACULTY CARD PRINTING	605220	89.60
5070808	TOWER SPORTS	BASKETBALL JERSEYS	607272	1,112.00
5070810	TWEDE, EMILY R.	REIM/MORALE FUNDS	613900	82.07
5070817	WALL, SARAH K.	REIM/MORALE FUNDS	604886	73.98
5070819	WILSON, DANIELLE	REIM/MORALE FUNDS	609312	89.92
5070820	3G DIGITAL LLC	YARD SIGNS	610352	51.00
5070821	BRINKERHOFF, JESSICA L.	REIM/MOON BUCK PARTY SUPPLIES	604427	65.41
5070822	BRUIN, TERESA A.	REIM/EMPLOYEE MORALE	607900	50.00
5070823	BRIGHAM YOUNG UNIVERSITY	HILLSDALE PRESENTATION	604181	400.00
5070824	FIRMAGE BOTTLED WATER CORP	COOLER RENTAL	607637	231.75
5070825	DEX IMAGING LLC	RISO MACHINE REPAIR	600048	384.43
5070826	E.T. TECHNOLOGIES INC.	MAINTENANCE SUMP PUMP	609614	4,951.39
5070827	FLORES, ESPERANZA	TRANSPORTATION/J FLORES SEP	609271	1,075.20
5070828	HAJARI, FATEMEH	REF/BOOK DEPOSIT	590855	25.00
5070829	NELSON, TARA	REIM/HOLIDAY PARTY SUPPLIES	605288	86.80
5070830	PARKS, MEKINZEY M.	REIM/DANCE CLASS SUPPLIES	603152	91.65
5070831	PUBLIC OPINIONS SOUNDSTAGE	DJ CHARITY WK FUNDRAISER	602049	275.00
5070832	RIVERA CARRANZA, ESPERANZA	REF/LUNCH MONEY	592248	220.00
5070833	RIVERTON MUSIC INC	METHOD TEXTBOOKS	611852	351.00
5070834	SEITER, SUZANNE R.	REIM/SUPPLIES SPED STUDENTS	592998	60.43
5070851	FUCHUCK, JILL	REIM/BASEBALL FUNDRSR	611257	109.23
5070852	JOHNSON, JENNIFER N.	STUDENT PER DIEM/B WRESTLING	612018	575.00
5070853	ROCKY MOUNTAIN RUNNERCARD	KEARNS TRACK TIMING	613697	1,401.52
5070854	INGRAM LIBRARY SERVICES	LIBRARY BOOKS	609310	314.39
5070855	JO & JAX LLC	DANCE UNIFORMS	611714	2,200.00
5070856	LINGUISTICA INTERNATIONAL INC.	INTERPRETATION SERV	610275	57.64
5070857	MARTINEZ, ANDREW K.	REIM/FACULTY FUNDS	606820	109.54
5070858	MILLIGAN, CRAIG	TEST #5261	607397	100.00
5070859	DS SERVICES OF AMERICA INC	WATER RENT	614041	52.25
5070887	SKYMAIL INTERNATIONAL INC	DISTRICT MAILINGS	610596	129.97
5070888	SMITH, KIERSTEN M.	REIM/STUDENT ART SUPPLIES	611851	8.75
5070889	SPECTRA ASSOCIATES INC	BOARD/OFFICE SUPPLY	613021	458.50
5070895	TANNER, STEVEN R	PROCTORING SVC	607398	100.00
5070897	TAYLOR, JAMES A.	REIM/TRAVEL TRANSPORTATION	609502	78.46
5070898	TAYLOR, STEPHANIE M.	REIM/MORALE FUNDS	590740	141.56
5070899	TELCK, ADRIANNA A.	REIM/FACULTY FUNDS	600100	32.64
5070900	TOPHAM, DUSTIN DEAN	PROCTORING SVC	607399	100.00
5070901	UTAH DEPARTMENT OF HEALTH	SFY2025 Q3 SEED EST	607510	475,832.77
5070903	STATE OF UTAH	CONSTRUCTION INS	611849	1,720.00
5070905	WALKER, TONI	REIM/CLASSROOM SUPPLIES	606984	80.20
5070906	WELBURN, JOHN H.	REIM/MEETING SUPPLIES	598238	125.60
5070907	WHITEHEAD, RICHARD L.	PER DIEM/OHS-HHS B WRESTLING	609282	135.70
5070909	AMERITAS LIFE INSURANCE CORP	DENTAL CLAIMS	614378	16,571.30
5070910	BELL, LESLIE	REIM/TRAVEL UBER ACTE	607400	98.30
5070912	BOONE, APRIL	REPLACE CK #5069232/NOT RCVD	614877	464.59
5070913	BOUCHER, MICHAEL	PRINTER UPDATE/MAINT	607432	606.75
5070914	BOUND TO STAY BOUND BOOKS INC	LIBRARY BOOKS	611609	117.08
5070916	VARSITY BRANDS HOLDING CO INC	BASKETBALL JERSEYS	605219	1,980.00
5070917	QWEST CORPORATION	OUTSTANDING BAL	614228	654.71
5070919	DEES, REBECCA J.	REIM/EMP MORALE CANDY	613707	199.23
5070920	DOUGLAS, MICHAEL M.	REIM/TRAVEL UBER ACTE	609501	36.42
5070921	DUPAIX, DEBBIE	REIM/DANCE CO SUPPLIES	611938	143.51

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5070922	FOCUS SCHOOL SOFTWARE LLC	CONF REGISTRATION	614227	2,495.00
5070923	FONUJA, UINALU	REIM/TRAVEL LUGGAGE ACTE	609503	70.00
5070925	HESLOP, CHRISTINE	NOCTI/DISDALE & TINGEY	607396	200.00
5070946	RAMIREZ, ALICIA	REF/RETURNED LIBRARY BOOK	589538	13.00
5070947	REESE, ANNE	REIM/DEPT HOLIDAY CARDS 2024	614704	43.50
5070948	US RX CARE	KPCM PARTICIPATION FEE	614377	38,769.00
5070949	SALOKHAN HERNANDEZ, KATHERINE	REF/RETURNED LIBRARY BOOK	606471	17.00
5070950	TAYLOR, DAVID N.	JACKLING FAM NIGHT SANTA	592039	100.00
5070951	QUESTAR GAS	1760 - RH DOMINION	613600	10,799.65
5070955	EXPRESS SCRIPTS	MEDICAL ACH PAYMENTS	614879	453,235.91
5070956	GRANITE CREDIT UNION	PAYROLL ACH PAYMENTS	614757	15,717.00
5070957	NATIONAL BENEFIT SERVICES INC	PAYROLL ACH PAYMENTS	614756	105,112.38
5070958	PREMISE HEALTH SYSTEMS	MEDICAL ACH PAYMENTS	614380	274,375.93
5070959	REGENCE BLUE CROSS BLUE SHIELD	MEDICAL ACH PAYMENTS	614878	309,118.89
5070960	SELECT HEALTH	MEDICAL ACH PAYMENTS	614876	916,740.41
5070961	UTAH RETIREMENT INVESTMENT	PAYROLL ACH PAYMENTS	614759	3,987,566.54
5070962	UTAH PTA CONGRESS	7 PTSA MEMBERSHIP	614150	49.00
5070963	KOFFORD, LAURALYN	CYPRUS DRILL CHOREO	614154	240.00
5070964	PACIFIC OFFICE AUTOMATION	CYPRUS 10.28-11.28 COPY	605846	362.18
5070965	MILLARD SCHOOL DISTRICT	TEAM DRILL MEALS FOR DRILL	613071	156.00
5070966	ELLERMEIER, MARK D.	PER DIEM/XC NIKE INVITE	613245	90.00
5070967	FARNES, CHAD	REIM/XC FOOTLOCKER RACE	613243	166.70
5070968	GARCIA, MARIA T.	REIM/GWRESTLING WARMUPS	613221	632.59
5070969	LES OLSON COMPANY	PAST CONTRACT BILL	613240	250.47
5070970	MACKAY, GUY R.	PER DIEM/XC NIKE INVITE	613244	90.00
5070971	TAYLOR, STEVEN H.	REIM/B WRESTLING SINGLETs	613242	935.91
5070972	VO, KHANH	STUDENT GOV PHOTOS	613231	140.00
5070973	WHITE JAR PHOTOGRAPHY	GSOCCER TEAM PICTURES	613241	450.00
5070974	CALIF STATE DISBURSEMENT UNIT	12/13/2024 DEDUCTIONS	10673	375.00
5070975	CHILD SUPPORT SERVICES	12/13/2024 DEDUCTIONS	10671	318.46
5070976	STATE OF MICHIGAN	12/13/2024 DEDUCTIONS	10672	42.25
5070977	OFFICE OF RECOVERY SERVICES	12/13/2024 DEDUCTIONS	10670	6,435.36
5070978	AFT GRANITE 4429	12/13/2024 MONTHLY GEN DED	10677	1,377.04
5070979	GRANITE EDUCATION ASSN	12/13/2024 MONTHLY GEN DED	10674	76,127.13
5070980	GRANITE EDUCATION FOUNDATION	12/13/2024 MONTHLY GEN DED	10678	1,184.50
5070981	HORACE MANN EDUCATOR'S CORP	12/13/2024 MONTHLY GEN DED	10679	9,949.26
5070982	SALT LAKE COUNTY FRATERNAL	12/13/2024 MONTHLY GEN DED	10676	472.50
5070983	UTAH SCHOOL EMPLOYEES ASSN	12/13/2024 MONTHLY GEN DED	10675	6,929.20
5070984	CONSTANTINO LAW OFFICE	12/13/2024 GARNISHMENTS	10680	1,130.50
5070985	KIRK A CULLIMORE	12/13/2024 GARNISHMENTS	10682	2,342.83
5070986	DESERT ROCK CAPITAL	12/13/2024 GARNISHMENTS	10687	1,780.35
5070987	GURSTEL LAW FIRM PC	12/13/2024 GARNISHMENTS	10691	282.51
5070988	JENSEN & SULLIVAN LLC	12/13/2024 GARNISHMENTS	10692	338.70
5070989	JOHNSON MARK LLC	12/13/2024 GARNISHMENTS	10693	1,309.05
5070990	KNIGHT ADJUSTMENT BUREAU	12/13/2024 GARNISHMENTS	10696	255.66
5070991	2 GUYS LOANS	12/13/2024 GARNISHMENTS	10697	1,542.97
5070992	FRANKLIN TOWNSHIP	12/13/2024 GARNISHMENTS	10700	200.00
5070993	PDQ CHECK EXCHANGE LLC	12/13/2024 GARNISHMENTS	10701	316.95
5070994	STEIN LAW P.C.	12/13/2024 GARNISHMENTS	10702	335.36
5070995	OLSON ASSOCIATES PC	12/13/2024 GARNISHMENTS	10703	522.54
5070996	PRIMUS LAW PC	12/13/2024 GARNISHMENTS	10705	3,793.89
5070997	UTAH STATE TAX COMMISSION	12/13/2024 GARNISHMENTS	10714	496.41
5070998	ALL-STAR PHOTOGRAPHY UTAH	WRSTLNG BANNERS	611260	200.00
5070999	WASHINGTON COUNTY SCHOOL DIST	HUNTER WRSTLNG	612021	600.00
5071000	GRANITE EDUCATION FOUNDATION	DONATION/COTTONWOOD HS	611262	1,000.00

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5071001	MURRILL, ANDREW MAX	LASER SHOW	611261	480.00
5071002	PACIFIC OFFICE AUTOMATION	MONTHY USAGE	612020	463.91
5071003	PINEAE GREENHOUSES INC.	POINSETTIA FNDRSR	611259	3,311.06
5071004	TOWER SPORTS	MUSICAL SHIRTS	612019	1,160.00
5071005	CAMPBELL, LOUIS	REPLACE CHECK #5070432	614884	750.00
5071006	QUESTAR GAS	NATURAL GAS SERV 11/2024	613607	84,986.45
5071007	QUESTAR GAS	NATURAL GAS SERV 11/2024	613608	97,015.88
5071008	QUESTAR GAS	NATURAL GAS SERV 11/2024	613609	37,306.19
5071014	JOHNSON, ASHLEY R.	REIM/GIMKIT SUBSCRIPTION	616012	59.88
5071015	KERKMAN, JULIA A.	REIM/STUDENT SUPPLIES	578692	48.37
5071016	MAURER, ANDREW J	EMT STUD TEST	616008	400.00
5071017	MAURER, JESSICA	EMT STUD TEST	616009	400.00
5071018	DS SERVICES OF AMERICA INC	NOV TRUMAN	596298	186.44
5071039	SKYMAIL INTERNATIONAL INC	DISTRCT MAILINGS	610597	206.66
5071041	STEPHENSON, AMY O.	REIM/CLASSROOM SUPPLIES	607273	84.73
5071042	STETTLER, KAYLEE	EMT SKILL TEST	616004	100.00
5071043	SUMMIT ENERGY LLC	NOV 2024	613610	240,803.25
5071045	COMPLETE PLAN INC, THE	OLY HS CHEER LODG	574440	21,839.75
5071047	TIANGCO, SABRINA M.	REIM/ASHA DUES	614039	278.00
5071049	TRI STATE DISTRIBUTORS INC	CTE MICROWAVE	612559	189.00
5071050	UCET CONFERENCE	PD CONF REG	605863	150.00
5071053	UTAH SCHOOL BOARDS ASSOCIATION	2025 USBA CONFERENCE REG	613022	6,162.50
5071054	UTAH VALLEY UNIVERSITY	THEATER TOURING PERF	582264	100.00
5071059	WHITE, SANDRA K.	REIM/INCENTIVES	614148	5.84
5071061	3G DIGITAL LLC	YARD SIGNS	610354	288.41
5071063	AMERITAS LIFE INSURANCE CORP	DENTAL CLAIMS	614381	41,233.70
5071066	BATEMAN, JEFFREY M.	EMT SKILL TEST	616006	400.00
5071072	CASTRO, J. ALEXANDER	REIM/EMPLOYEE MORALE	602050	17.27
5071074	QWEST CORPORATION	POTS DEC	614223	3,641.54
5071075	QWEST CORPORATION	POTS DEC	614224	4,038.97
5071076	QWEST CORPORATION	POTS DEC	614225	3,549.92
5071077	QWEST CORPORATION	POTS DEC	614226	3,047.01
5071079	CRAIG ENTERPRISES INC	INTERPRETATION	612958	93.70
5071083	E.T. TECHNOLOGIES INC.	SUMP PUMP MAINTENANCE	609626	3,891.27
5071084	HERRON, JEREMIAH	NOCTI/PAUL BOLTON TEST 5905	607395	100.00
5071085	NORTHWEST CASCADE INC	PORTA POTTY	611850	456.50
5071090	PAPPAS, ANTHONY V	EMT SKILL PASSOFF	616005	100.00
5071091	BOTTILING GROUP LLC	FACULTY RM SODA MACHI	611258	416.40
5071092	REESE, ANNE	REIM/DEPT SHIRTS	614705	50.00
5071093	PACIFICORP	NOV-24	613612	118,831.00
5071094	PACIFICORP	NOV-24	613603	104,040.08
5071095	PACIFICORP	OCT-24	613604	141,398.21
5071096	PACIFICORP	OCT-24	613605	144,764.49
5071097	PACIFICORP	OCT-24	613606	84,974.33
5071098	PACIFICORP	OCT-24	613611	16,623.88
5071099	PACIFICORP	NOV-24	613613	187,463.42
5071100	SELECTHEALTH INC	SELECTMED MED&ADMIN	614379	255,722.10
5071101	TIBBITTS, JEREME R.	EMT SKILL PASSOFF	616007	200.00
5071102	SBR TECHNOLOGIES	SCRIM VINYL	610353	322.28
5071105	CONCERT BLACK CLOTHING	CUSTOM DRESSES	611263	882.00
5071106	GAMEDAY PROMOS	LIA CUSTOM SHIRTS	610889	2,221.75
5071107	PACIFIC OFFICE AUTOMATION	MONTHLY COPIER BILL	613712	108.39
5071108	PINEAE GREENHOUSES INC.	POINSETTIA FNDRSR	611264	422.50
5071109	SEARLE, BENJAMIN K.	REIM/PHYSICS LAB SUPPLY	613711	116.44
5071110	STAGE ACCENTS	CHOIR DRESSES	610873	527.56

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5071111	VARSITY BRANDS HOLDING CO INC	CYPRUS G BBALL	614135	819.77
5071112	FALLENINE, EUGENE R.	REIM/G WREST FOOD SUPPLY	614155	419.55
5071113	ACT INC	PRE-ACT TESTING MATERIAL	613072	28,577.00
5071114	BEACH, JACOB W.	REIM/GVOLLEYBALL BANQUET	613230	725.19
5071115	FUKUDA, CATHERINE A.	REIM/SHIP CLASS EXCHANGE ITEMS	613075	121.05
5071116	SIZZLING PLATTER LLC	STUDENT STORE FOOD	613074	1,654.36
5071117	UNIVERSAL ATHLETIC LLC	SWIMTEAM SUITS	613073	940.80
				\$ 17,723,911.94

Principals Cash and Activity Reports for
the Month of November

Summary of Cash

All Schools	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Total All Schools	13,930,577.78	1,181,496.85	28,508.39	(1,598,892.39)	13,541,690.63
High Schools	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Cottonwood Sr High	454,418.02	118,414.93	4,847.49	(110,097.84)	467,582.60
Cyprus Sr High	838,260.68	142,367.24	2,000.00	(102,025.33)	880,602.59
Granger Sr High	350,203.09	51,514.63	2,894.09	(128,210.70)	276,401.11
Hunter Sr High	1,796,589.05	102,861.12	2,732.22	(125,256.36)	1,776,926.03
Kearns Sr High	864,929.40	50,637.33	3,170.96	(106,001.91)	812,735.78
Olympus Sr High	935,763.86	108,315.12	9,621.29	(159,271.15)	894,429.12
Skyline Sr High	962,701.77	157,662.13	1,574.66	(222,964.19)	898,974.37
Taylorville Sr High	1,046,817.15	98,858.01	3,296.41	(136,433.52)	1,012,538.05
Granite Connection Alt HS	50,314.65	565.30	0.00	(2,941.25)	47,938.70
Total All High Schools	7,299,997.67	831,195.81	30,137.12	(1,093,202.25)	7,068,128.35
Junior High Schools	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Bennion Jr High	208,074.38	15,123.63	0.00	(14,176.56)	209,021.45
Bonneville Jr High	191,004.75	5,272.86	1,000.00	(18,269.91)	179,007.70
Churchill Jr High	189,537.05	6,366.96	0.00	(19,818.37)	176,085.64
Eisenhower Jr High	248,978.13	5,305.61	0.00	(15,882.44)	238,401.30
Evergreen Jr High	240,110.81	3,204.55	0.00	(13,520.04)	229,795.32
Granite Park Jr High	178,053.87	4,536.46	0.00	(14,839.28)	167,751.05
Hunter Jr High	298,127.62	2,705.70	0.00	(13,586.59)	287,246.73
Thomas Jefferson Jr High	280,025.00	6,434.14	0.00	(10,527.34)	275,931.80
Kearns Jr High	110,065.10	1,165.49	0.00	(9,654.18)	101,576.41
John F Kennedy Jr High	164,444.53	9,043.51	0.00	(13,991.26)	159,496.78
Matheson Jr High	343,528.58	13,272.39	0.00	(13,850.08)	342,950.89
Olympus Jr High	347,873.34	6,527.45	0.00	(33,159.60)	321,241.19
Valley Jr High	410,086.19	2,933.34	0.00	(7,734.46)	405,285.07
Wasatch Jr High	211,454.01	6,942.65	0.00	(26,330.30)	192,066.36
West Lake Jr High	75,086.20	2,652.14	0.00	(4,392.47)	73,345.87
Total All Junior High Schools	3,496,449.56	91,486.88	1,000.00	(229,732.88)	3,359,203.56

Principals Cash and Activity Reports for
the Month of November

Specialty Schools	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Hartvigsen Center	36,532.66	155.97	0.00	(112.47)	36,576.16
Hilda B Jones Center	196,061.58	12,837.92	0.00	(13,313.68)	195,585.82
Granite Technical Institute	393,257.69	14,373.40	0.00	(15,899.92)	391,731.17
Total All Special Schools	625,851.93	27,367.29	0.00	(29,326.07)	623,893.15
Elementary Schools	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Academy Park	5,486.21	202.86	0.00	(2,911.05)	2,778.02
Arcadia	40,479.55	1,709.08	0.00	(1,825.16)	40,363.47
Armstrong Academy	48,016.12	2,308.34	0.00	(5,081.07)	45,243.39
Bacchus	45,935.39	337.06	0.00	(1,186.24)	45,086.21
Beehive	30,809.95	405.45	0.00	(3,316.98)	27,898.42
Bennion Elementary	30,500.54	1,255.22	(93.87)	(3,904.40)	27,757.49
Jim Bridger	22,919.81	384.94	0.00	(1,873.61)	21,431.14
Copper Hills	22,627.93	1,631.99	0.00	(1,331.24)	22,928.68
Cottonwood Elementary	88,445.43	18,424.34	0.00	(6,476.48)	100,393.29
Crestview	32,469.98	23,940.01	0.00	(4,561.39)	51,848.60
Diamond Ridge Elementary	115,481.17	1,479.91	0.00	(2,998.30)	113,962.78
Howard R Driggs	37,633.79	(695.83)	0.00	(5,679.82)	31,258.14
Eastwood	25,081.31	1,298.64	0.00	(5,220.32)	21,159.63
Elk Run Elementary	35,694.14	783.07	0.00	(12,247.30)	24,229.91
Philo Farnsworth	32,133.60	3,722.61	0.00	(2,033.24)	33,822.97
Fox Hills	45,526.88	30,421.29	0.00	490.21	76,438.38
John C Fremont	38,861.34	357.14	0.00	(2,599.97)	36,618.51
Robert Frost	136,081.53	1,815.09	0.00	(4,684.69)	133,211.93
David Gourley	52,622.13	302.83	0.00	(2,627.09)	50,297.87
Granger Elementary	57,788.23	508.88	0.00	1,680.10	59,977.21
Hillsdale	81,806.63	54,221.15	0.00	(50,118.86)	85,908.92
Hillside	24,303.83	1,043.30	0.00	(2,276.45)	23,070.68
Hunter Elementary	46,233.25	2,261.27	0.00	(16,931.44)	31,563.08
Jackling	33,320.30	290.02	0.00	(3,061.08)	30,549.24
Lake Ridge	29,031.32	400.04	0.00	(2,720.54)	26,710.82
Lincoln	62,185.34	713.69	0.00	(7,148.02)	55,751.01
Magna	12,582.52	2,240.29	0.00	(1,426.77)	13,396.04
Monroe	30,210.37	133.99	0.00	(2,044.19)	28,300.17

Principals Cash and Activity Reports for
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Elementary Schools	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Morningside	31,132.99	514.07	0.00	(1,003.79)	30,643.27
James E Moss	97,421.01	1,191.84	0.00	(5,350.46)	93,262.39
Oakridge	48,403.18	8,850.81	0.00	(6,701.53)	50,552.46
Oakwood	67,051.76	13,896.33	0.00	(2,532.27)	78,415.82
Douglas T Orchard	37,279.45	285.31	0.00	(1,962.61)	35,602.15
William Penn	28,085.47	3,087.57	0.00	(4,234.98)	26,938.06
Pioneer	30,142.49	856.61	0.00	(2,438.74)	28,560.36
Pleasant Green	38,037.28	1,121.85	0.00	(2,100.46)	37,058.67
Plymouth	106,553.44	1,672.70	0.00	(862.50)	107,363.64
Redwood	16,557.03	78.63	0.00	(3,711.14)	12,924.52
Rolling Meadows	42,710.78	884.97	0.00	(2,469.13)	41,126.62
Rosecrest	86,671.23	3,661.54	0.00	(4,330.14)	86,002.63
Silver Hills	32,224.21	1,290.81	0.00	(5,985.20)	27,529.82
Calvin S Smith	39,689.05	12,663.24	(4,779.36)	(2,040.85)	45,532.08
South Kearns	37,868.82	916.81	2,244.50	(14,947.30)	26,082.83
Stansbury	29,417.80	1,369.42	0.00	(2,127.37)	28,659.85
Taylorville Elementary	30,137.80	1,938.06	0.00	(2,542.72)	29,533.14
Harry S Truman	52,829.51	231.38	0.00	(2,118.21)	50,942.68
Upland Terrace	25,763.02	961.43	0.00	(2,884.55)	23,839.90
Valley Crest	13,993.68	2,742.46	0.00	(2,464.36)	14,271.78
Vista	74,185.88	972.05	0.00	(2,442.74)	72,715.19
Olene Walker Elementary	25,458.83	397.95	0.00	(669.14)	25,187.64
West Kearns	61,901.31	9,953.96	0.00	(3,440.96)	68,414.31
West Valley Elementary	31,059.44	146.48	0.00	(3,085.05)	28,120.87
Western Hills	(8.66)	(0.03)	0.00	0.00	(8.69)
Whittier	36,653.14	294.84	0.00	(2,421.78)	34,526.20
Woodrow Wilson	25,445.17	243.80	0.00	(2,517.69)	23,171.28
Woodstock	54,054.43	9,094.14	0.00	(3,005.98)	60,142.59
G Wright Elementary	43,290.49	231.17	0.00	(2,124.15)	41,397.51
Total All Elementary Schools	2,508,278.62	231,446.87	(2,628.73)	(246,631.19)	2,490,465.57

Principals Cash and Activity Reports for
the Month of November

Details - All Schools Combined

All Schools	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Total - All Schools	13,930,577.78	1,181,496.85	28,508.39	(1,598,892.39)	13,541,690.63

Receipts	Thru 10/31	In November	Thru 11/30
1310-Tuition from Students/Parents	27,579.00	11,847.00	39,426.00
1510-Interest on Investments	176,259.67	58,480.01	234,739.68
1710-Admissions/Gate Receipts	314,318.71	120,341.62	434,660.33
1712-Adm/Gate Rec't Fee Waivers C/R	(924.00)	0.00	(924.00)
1720-Bookstore Sales	21,421.78	9,652.18	31,073.96
1741-General Fees	805,040.26	37,611.34	842,651.60
1743-Curricular Fees	525,067.42	71,889.93	596,957.35
1745-Co-curricular Fees	112,669.87	62,937.97	175,607.84
1747-Extra-curr. Fees	952,427.70	163,883.72	1,116,311.42
1750-Revenue from Enterprise Activi	251,547.72	71,267.48	322,815.20
1760-Student Fines	49,098.85	11,750.14	60,848.99
1770-School Fundraiser	1,214,910.51	327,189.03	1,542,099.54
1780-Non-Waivable Student Charges	131,966.00	56,424.67	188,390.67
1920-Donations	401,271.05	177,434.26	578,705.31
1990-Miscellaneous Revenue	79,039.06	1,037.89	80,076.95
Receipt Totals	5,061,693.60	1,181,747.24	6,243,440.84

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	15,714.63	12,500.00	28,214.63
5210-Trx (in)out - Fd21 - SchSupp	2,295,864.47	2,150.63	2,298,015.10
5211-Trx (in)out - Fd21 - AMES	12,000.00	0.00	12,000.00
5213-Trx (in)out - Fd21 - CTE	47,000.00	22,239.96	69,239.96
5220-Trx (in)out - Fd21 - InSchool	539,106.17	516,385.27	1,055,491.44
5221-Trx (in)out - Fd21 - InSchool	(538,506.17)	(511,885.27)	(1,050,391.44)
5222-Trx (in)out - Fd21 - CellTower	41,747.00	0.00	41,747.00
5225-Trx Betw Fd21 & Fd30	0.00	(12,882.20)	(12,882.20)
Transfer Totals	2,412,926.10	28,508.39	2,441,434.49

Expenditures	Thru 10/31	In November	Thru 11/30
0126-Hourly-Principals/Assistants	(36,320.00)	(16,010.00)	(52,330.00)
0132-Salaries-Substitute Teachers	(145.67)	(134.26)	(279.93)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0136-Hourly-Teachers	(89,883.30)	(39,245.17)	(129,128.47)
0146-Hourly-Othr Licensed Non-Instr	(12,799.54)	(1,376.76)	(14,176.30)
0156-Hourly-Secretarial/Clerical	(15,846.88)	(4,185.13)	(20,032.01)
0166-Hourly-Aides/Para-Professnls	(106,483.08)	(37,969.21)	(144,452.29)
0167-Hourly-Non-Licensed Media Pers	(3,218.40)	0.00	(3,218.40)
0186-Hourly-Custodial & Maintenance	(19,790.71)	(5,322.15)	(25,112.86)
0194-Hourly-School Resrc Officers	(26,857.50)	(9,955.00)	(36,812.50)
0210-State Retirement	(34,085.33)	(12,979.87)	(47,065.20)
0220-Social Security	(23,622.64)	(8,627.67)	(32,250.31)
0270-Workers' Comp Medical Claims	(1,557.94)	(572.21)	(2,130.15)
0320-Professional Educational Svcs	(20,176.86)	(11,847.83)	(32,024.69)
0330-Employee Training & Devel	(13,926.13)	(1,793.54)	(15,719.67)
0340-Other Professional Services	(9,162.65)	(524.42)	(9,687.07)
0345-Audit/Acctg/Other BusSvc	(60,293.42)	(15,835.89)	(76,129.31)
0347-Medical Services	0.00	0.00	0.00
0350-Technical Services	(1,161,211.72)	(344,350.29)	(1,505,562.01)
0355-Game Officials	(79,535.80)	(36,947.30)	(116,483.10)
0412-Disposal Services	(434.70)	(112.58)	(547.28)
0431-Non-Tech Equip Repair Services	(12,642.53)	(2,397.42)	(15,039.95)
0432-Tech Equip Repair/Maint	(19,658.72)	(5,397.69)	(25,056.41)
0440-Rentals	(104,716.63)	(23,043.43)	(127,760.06)
0517-Stdnt Overnight Travel	(171,959.42)	(101,915.61)	(273,875.03)
0518-Stdnt Day Travel/Field Trips	(286,842.66)	(146,858.64)	(433,701.30)
0520-Insurance (Non-Empl Benefit)	(13,400.00)	(2,000.00)	(15,400.00)
0530-Communication (Phone & Other)	(16,974.51)	(11,330.41)	(28,304.92)
0535-Postage Services	(22,246.89)	(11,503.43)	(33,750.32)
0540-Advertising Services	0.00	0.00	0.00
0550-Printing & Binding Services	(137,983.08)	(22,794.98)	(160,778.06)
0565-Tuition-Postsecondary Schools	0.00	(500.00)	(500.00)
0580-Staff Travel/Per Diem	(5,396.95)	(3,701.55)	(9,098.50)
0610-General Supplies	(1,305,663.33)	(476,230.01)	(1,781,893.34)
0612-Stdnt Noninstructional Food	(99,422.33)	(69,329.07)	(168,751.40)
0613-Staff Food	(56,699.29)	(6,093.42)	(62,792.71)
0641-Textbooks (Physical)	(54,914.40)	(9,459.33)	(64,373.73)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0642-Textbooks (Electronic/Online)	(21,707.13)	(3,335.16)	(25,042.29)
0644-Library Books (Physical)	(21,118.99)	(12,774.42)	(33,893.41)
0645-Library Books (Electronic)	(1,289.43)	(720.18)	(2,009.61)
0650-Supplies - Technology Related	(297,069.96)	(90,565.91)	(387,635.87)
0680-Maintenance Supplies	(28,139.63)	(4,451.53)	(32,591.16)
0731-Equipment/Machinery	(6,589.00)	(7,395.00)	(13,984.00)
0734-Technology Hardware	(18,038.49)	0.00	(18,038.49)
0735-Non-Bus Vehicles	0.00	(2,646.00)	(2,646.00)
0810-Dues and Fees	(138,290.97)	(24,936.92)	(163,227.89)
0890-Misc Expenditures	(43,004.36)	(11,723.00)	(54,727.36)
Expenditure Totals	(4,599,120.97)	(1,598,892.39)	(6,198,013.36)

Principals Cash and Activity Reports for
the Month of November

Details for Cottonwood Sr High

Cottonwood Sr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	454,418.02	118,414.93	4,847.49	(110,097.84)	467,582.60

Receipts	Thru 10/31	In November	Thru 11/30
1310-Tuition from Students/Parents	1,835.00	1,825.00	3,660.00
1510-Interest on Investments	6,090.90	1,921.76	8,012.66
1710-Admissions/Gate Receipts	25,320.73	7,429.00	32,749.73
1741-General Fees	34,563.00	1,664.50	36,227.50
1743-Curricular Fees	20,280.65	3,109.25	23,389.90
1745-Co-curricular Fees	15,560.00	19,847.00	35,407.00
1747-Extra-curr. Fees	44,760.65	23,136.70	67,897.35
1750-Revenue from Enterprise Activi	20,672.99	2,289.06	22,962.05
1760-Student Fines	3,562.70	447.50	4,010.20
1770-School Fundraiser	69,204.25	32,193.86	101,398.11
1780-Non-Waivable Student Charges	31,809.00	4,887.00	36,696.00
1920-Donations	11,272.23	19,637.53	30,909.76
1990-Miscellaneous Revenue	155.77	26.77	182.54
Receipt Totals	285,087.87	118,414.93	403,502.80

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	0.00	10,000.00	10,000.00
5210-Trx (in)out - Fd21 - SchSupp	95,462.00	0.00	95,462.00
5211-Trx (in)out - Fd21 - AMES	12,000.00	0.00	12,000.00
5213-Trx (in)out - Fd21 - CTE	4,000.00	2,950.33	6,950.33
5220-Trx (in)out - Fd21 - InSchool	0.00	7,348.47	7,348.47
5221-Trx (in)out - Fd21 - InSchool	0.00	(7,348.47)	(7,348.47)
5222-Trx (in)out - Fd21 - CellTower	4,016.00	0.00	4,016.00
5225-Trx Betw Fd21 & Fd30	0.00	(8,102.84)	(8,102.84)
Transfer Totals	115,478.00	4,847.49	120,325.49

Expenditures	Thru 10/31	In November	Thru 11/30
0126-Hourly-Principals/Assistants	(5,520.00)	(1,440.00)	(6,960.00)
0132-Salaries-Substitute Teachers	0.00	(134.26)	(134.26)
0136-Hourly-Teachers	(3,363.20)	(885.00)	(4,248.20)
0146-Hourly-Othr Licensed Non-Instr	(1,000.00)	0.00	(1,000.00)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0156-Hourly-Secretarial/Clerical	(145.00)	(100.00)	(245.00)
0166-Hourly-Aides/Para-Professnls	(5,930.62)	(2,243.01)	(8,173.63)
0186-Hourly-Custodial & Maintenance	(684.10)	0.00	(684.10)
0194-Hourly-School Resrc Officers	(3,070.00)	(900.00)	(3,970.00)
0210-State Retirement	(2,556.97)	(638.52)	(3,195.49)
0220-Social Security	(1,487.64)	(430.71)	(1,918.35)
0270-Workers' Comp Medical Claims	(98.59)	(28.56)	(127.15)
0330-Employee Training & Devel	(1,150.00)	100.00	(1,050.00)
0340-Other Professional Services	(853.05)	0.00	(853.05)
0345-Audit/Acctg/Other BusSvc	(4,699.43)	(1,558.41)	(6,257.84)
0350-Technical Services	(130,732.96)	(30,650.56)	(161,383.52)
0355-Game Officials	(8,837.95)	(9,474.75)	(18,312.70)
0431-Non-Tech Equip Repair Services	(4,431.54)	0.00	(4,431.54)
0432-Tech Equip Repair/Maint	(153.66)	(142.12)	(295.78)
0440-Rentals	(8,981.00)	(392.00)	(9,373.00)
0517-Stdnt Overnight Travel	(17,836.89)	(9,050.09)	(26,886.98)
0518-Stdnt Day Travel/Field Trips	(22,577.53)	(13,598.21)	(36,175.74)
0520-Insurance (Non-Empl Benefit)	(1,400.00)	0.00	(1,400.00)
0530-Communication (Phone & Other)	(625.93)	(388.40)	(1,014.33)
0535-Postage Services	(445.31)	(85.08)	(530.39)
0550-Printing & Binding Services	(1,545.12)	(746.90)	(2,292.02)
0580-Staff Travel/Per Diem	(413.69)	(60.00)	(473.69)
0610-General Supplies	(48,005.76)	(21,981.74)	(69,987.50)
0612-Stdnt Noninstructional Food	(10,098.91)	(6,729.44)	(16,828.35)
0613-Staff Food	(3,121.74)	0.00	(3,121.74)
0641-Textbooks (Physical)	(4,533.96)	0.00	(4,533.96)
0644-Library Books (Physical)	0.00	(38.21)	(38.21)
0650-Supplies - Technology Related	(8,203.16)	(973.70)	(9,176.86)
0680-Maintenance Supplies	(3,746.66)	(19.75)	(3,766.41)
0734-Technology Hardware	0.00	0.00	0.00
0810-Dues and Fees	(9,784.00)	(6,303.48)	(16,087.48)
0890-Misc Expenditures	(337.41)	(1,204.94)	(1,542.35)
Expenditure Totals	(316,371.78)	(110,097.84)	(426,469.62)

Principals Cash and Activity Reports for
the Month of November
Details for Cyprus Sr High

Cyprus Sr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	838,260.68	142,367.24	2,000.00	(102,025.33)	880,602.59

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	10,404.25	3,531.49	13,935.74
1710-Admissions/Gate Receipts	30,638.00	4,908.75	35,546.75
1712-Adm/Gate Rec't Fee Waivers C/R	(924.00)	0.00	(924.00)
1741-General Fees	77,588.40	4,145.48	81,733.88
1743-Curricular Fees	46,254.36	4,922.75	51,177.11
1745-Co-curricular Fees	10,039.20	1,305.75	11,344.95
1747-Extra-curr. Fees	50,852.44	34,203.98	85,056.42
1750-Revenue from Enterprise Activi	13,848.03	4,516.43	18,364.46
1760-Student Fines	9,576.26	3,272.12	12,848.38
1770-School Fundraiser	167,200.58	52,350.08	219,550.66
1780-Non-Waivable Student Charges	22,047.00	25,191.50	47,238.50
1920-Donations	7,777.16	4,007.81	11,784.97
1990-Miscellaneous Revenue	30,080.90	11.10	30,092.00
Receipt Totals	475,382.58	142,367.24	617,749.82

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	500.00	0.00	500.00
5210-Trx (in)out - Fd21 - SchSupp	130,994.00	0.00	130,994.00
5213-Trx (in)out - Fd21 - CTE	7,000.00	0.00	7,000.00
5220-Trx (in)out - Fd21 - InSchool	97,278.55	21,357.82	118,636.37
5221-Trx (in)out - Fd21 - InSchool	(90,418.13)	(19,357.82)	(109,775.95)
5222-Trx (in)out - Fd21 - CellTower	2,251.00	0.00	2,251.00
Transfer Totals	147,605.42	2,000.00	149,605.42

Expenditures	Thru 10/31	In November	Thru 11/30
0126-Hourly-Principals/Assistants	(5,120.00)	(2,205.00)	(7,325.00)
0136-Hourly-Teachers	(12,460.76)	(2,679.90)	(15,140.66)
0166-Hourly-Aides/Para-Professnls	(4,589.10)	(1,251.09)	(5,840.19)
0186-Hourly-Custodial & Maintenance	(787.34)	0.00	(787.34)
0194-Hourly-School Resrc Officers	(2,550.00)	(600.00)	(3,150.00)
0210-State Retirement	(4,007.43)	(1,097.63)	(5,105.06)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0220-Social Security	(1,932.87)	(506.08)	(2,438.95)
0270-Workers' Comp Medical Claims	(127.62)	(33.75)	(161.37)
0320-Professional Educational Svcs	(1,200.00)	0.00	(1,200.00)
0330-Employee Training & Devel	(158.00)	(60.00)	(218.00)
0340-Other Professional Services	(258.10)	0.00	(258.10)
0345-Audit/Acctg/Other BusSvc	(5,632.27)	(1,342.47)	(6,974.74)
0350-Technical Services	(134,311.23)	(34,102.62)	(168,413.85)
0355-Game Officials	(9,111.75)	(2,971.50)	(12,083.25)
0431-Non-Tech Equip Repair Services	(850.00)	0.00	(850.00)
0432-Tech Equip Repair/Maint	(1,241.07)	(3,369.09)	(4,610.16)
0440-Rentals	(2,305.49)	(323.57)	(2,629.06)
0517-Stdnt Overnight Travel	(25,329.23)	(5,439.00)	(30,768.23)
0518-Stdnt Day Travel/Field Trips	(31,206.50)	(10,129.52)	(41,336.02)
0520-Insurance (Non-Empl Benefit)	(2,000.00)	0.00	(2,000.00)
0530-Communication (Phone & Other)	(906.30)	(494.39)	(1,400.69)
0535-Postage Services	(2,761.81)	(1,423.47)	(4,185.28)
0550-Printing & Binding Services	(3,734.18)	(1,336.10)	(5,070.28)
0580-Staff Travel/Per Diem	(280.00)	(529.00)	(809.00)
0610-General Supplies	(76,894.25)	(23,087.45)	(99,981.70)
0612-Stdnt Noninstructional Food	(6,211.19)	(3,242.15)	(9,453.34)
0613-Staff Food	(6,306.70)	0.00	(6,306.70)
0641-Textbooks (Physical)	(1,613.39)	0.00	(1,613.39)
0645-Library Books (Electronic)	2.54	0.00	2.54
0650-Supplies - Technology Related	(23,489.48)	(2,370.75)	(25,860.23)
0680-Maintenance Supplies	(2,029.44)	(277.64)	(2,307.08)
0810-Dues and Fees	(12,644.30)	(512.50)	(13,156.80)
0890-Misc Expenditures	(7,499.14)	(2,640.66)	(10,139.80)
Expenditure Totals	(389,546.40)	(102,025.33)	(491,571.73)

Principals Cash and Activity Reports for
the Month of November
Details for Granger Sr High

Granger Sr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	350,203.09	51,514.63	2,894.09	(128,210.70)	276,401.11

Receipts	Thru 10/31	In November	Thru 11/30
1310-Tuition from Students/Parents	4,701.00	657.00	5,358.00
1510-Interest on Investments	5,234.14	1,521.91	6,756.05
1710-Admissions/Gate Receipts	28,414.70	4,442.00	32,856.70
1720-Bookstore Sales	2,081.41	3,797.88	5,879.29
1741-General Fees	54,530.53	6,055.00	60,585.53
1743-Curricular Fees	10,535.30	2,383.33	12,918.63
1745-Co-curricular Fees	9,199.55	1,586.00	10,785.55
1747-Extra-curr. Fees	35,620.08	5,513.83	41,133.91
1750-Revenue from Enterprise Activi	17,179.13	1,862.05	19,041.18
1760-Student Fines	7,374.16	1,214.95	8,589.11
1770-School Fundraiser	56,936.00	13,993.16	70,929.16
1780-Non-Waivable Student Charges	4,796.00	5,565.17	10,361.17
1920-Donations	14,248.66	2,965.80	17,214.46
1990-Miscellaneous Revenue	384.71	(43.45)	341.26
Receipt Totals	251,235.37	51,514.63	302,750.00

Transfers	Thru 10/31	In November	Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp	149,866.00	0.00	149,866.00
5213-Trx (in)out - Fd21 - CTE	5,000.00	2,894.09	7,894.09
5220-Trx (in)out - Fd21 - InSchool	0.00	34,070.54	34,070.54
5221-Trx (in)out - Fd21 - InSchool	0.00	(34,070.54)	(34,070.54)
Transfer Totals	154,866.00	2,894.09	157,760.09

Expenditures	Thru 10/31	In November	Thru 11/30
0126-Hourly-Principals/Assistants	(3,200.00)	(3,885.00)	(7,085.00)
0136-Hourly-Teachers	(19,333.90)	(2,490.00)	(21,823.90)
0156-Hourly-Secretarial/Clerical	(6,130.66)	(1,700.09)	(7,830.75)
0166-Hourly-Aides/Para-Professnls	(5,593.48)	(1,544.40)	(7,137.88)
0186-Hourly-Custodial & Maintenance	(397.40)	0.00	(397.40)
0194-Hourly-School Resrc Officers	(3,600.00)	(1,905.00)	(5,505.00)
0210-State Retirement	(5,987.04)	(1,720.63)	(7,707.67)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0220-Social Security	(2,916.63)	(878.06)	(3,794.69)
0270-Workers' Comp Medical Claims	(191.49)	(58.41)	(249.90)
0320-Professional Educational Svcs	(3,180.00)	0.00	(3,180.00)
0330-Employee Training & Devel	(243.71)	0.00	(243.71)
0340-Other Professional Services	(746.75)	0.00	(746.75)
0345-Audit/Acctg/Other BusSvc	(3,129.53)	(744.19)	(3,873.72)
0350-Technical Services	(106,464.08)	(19,029.00)	(125,493.08)
0355-Game Officials	(8,351.65)	(3,408.20)	(11,759.85)
0431-Non-Tech Equip Repair Services	(171.20)	0.00	(171.20)
0432-Tech Equip Repair/Maint	(187.44)	(612.17)	(799.61)
0440-Rentals	(3,038.19)	(860.39)	(3,898.58)
0517-Stdnt Overnight Travel	(8,072.94)	(24,460.37)	(32,533.31)
0518-Stdnt Day Travel/Field Trips	(37,035.10)	(12,203.54)	(49,238.64)
0520-Insurance (Non-Empl Benefit)	(2,000.00)	0.00	(2,000.00)
0530-Communication (Phone & Other)	(1,076.21)	(735.74)	(1,811.95)
0535-Postage Services	(584.65)	(647.76)	(1,232.41)
0550-Printing & Binding Services	(8,963.50)	(1,058.60)	(10,022.10)
0610-General Supplies	(98,677.14)	(33,224.78)	(131,901.92)
0612-Stdnt Noninstructional Food	(6,995.30)	(6,643.61)	(13,638.91)
0613-Staff Food	(2,740.81)	0.00	(2,740.81)
0645-Library Books (Electronic)	(1,291.97)	(720.18)	(2,012.15)
0650-Supplies - Technology Related	(16,464.62)	(3,322.28)	(19,786.90)
0680-Maintenance Supplies	0.00	(733.30)	(733.30)
0734-Technology Hardware	(18,038.49)	0.00	(18,038.49)
0735-Non-Bus Vehicles	0.00	(2,646.00)	(2,646.00)
0810-Dues and Fees	(12,089.17)	(2,979.00)	(15,068.17)
0890-Misc Expenditures	(225.00)	0.00	(225.00)
Expenditure Totals	(387,118.05)	(128,210.70)	(515,328.75)

Principals Cash and Activity Reports for
the Month of November
Details for Hunter Sr High

Hunter Sr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	1,796,589.05	102,861.12	2,732.22	(125,256.36)	1,776,926.03

Receipts	Thru 10/31	In November	Thru 11/30
1310-Tuition from Students/Parents	4,110.00	2,310.00	6,420.00
1510-Interest on Investments	22,878.72	7,718.16	30,596.88
1710-Admissions/Gate Receipts	31,842.00	8,581.00	40,423.00
1741-General Fees	63,802.48	3,457.50	67,259.98
1743-Curricular Fees	42,830.55	5,107.00	47,937.55
1745-Co-curricular Fees	16,625.00	12,074.97	28,699.97
1747-Extra-curr. Fees	54,518.79	7,395.12	61,913.91
1750-Revenue from Enterprise Activi	12,761.13	10,257.69	23,018.82
1760-Student Fines	3,129.80	515.00	3,644.80
1770-School Fundraiser	268,139.28	43,668.29	311,807.57
1780-Non-Waivable Student Charges	18,813.00	673.00	19,486.00
1920-Donations	12,349.08	989.39	13,338.47
1990-Miscellaneous Revenue	998.00	114.00	1,112.00
Receipt Totals	552,797.83	102,861.12	655,658.95

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	6,840.00	500.00	7,340.00
5210-Trx (in)out - Fd21 - SchSupp	126,598.00	0.00	126,598.00
5213-Trx (in)out - Fd21 - CTE	4,000.00	2,232.22	6,232.22
5220-Trx (in)out - Fd21 - InSchool	110,994.67	224,361.11	335,355.78
5221-Trx (in)out - Fd21 - InSchool	(117,855.09)	(224,361.11)	(342,216.20)
5222-Trx (in)out - Fd21 - CellTower	5,988.00	0.00	5,988.00
Transfer Totals	136,565.58	2,732.22	139,297.80

Expenditures	Thru 10/31	In November	Thru 11/30
0126-Hourly-Principals/Assistants	(5,600.00)	(1,360.00)	(6,960.00)
0136-Hourly-Teachers	(5,593.36)	(3,252.51)	(8,845.87)
0156-Hourly-Secretarial/Clerical	(2,096.98)	0.00	(2,096.98)
0166-Hourly-Aides/Para-Professnls	(6,284.31)	(1,632.32)	(7,916.63)
0186-Hourly-Custodial & Maintenance	(726.40)	0.00	(726.40)
0194-Hourly-School Resrc Officers	(3,687.50)	(1,525.00)	(5,212.50)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0210-State Retirement	(3,626.24)	(1,303.41)	(4,929.65)
0220-Social Security	(1,801.75)	(580.69)	(2,382.44)
0270-Workers' Comp Medical Claims	(120.43)	(39.03)	(159.46)
0320-Professional Educational Svcs	(1,200.00)	0.00	(1,200.00)
0330-Employee Training & Devel	(1,729.80)	(200.00)	(1,929.80)
0340-Other Professional Services	(1,045.93)	0.00	(1,045.93)
0345-Audit/Acctg/Other BusSvc	(3,433.07)	(1,382.18)	(4,815.25)
0350-Technical Services	(129,713.31)	(37,578.31)	(167,291.62)
0355-Game Officials	(6,649.50)	(2,675.00)	(9,324.50)
0431-Non-Tech Equip Repair Services	(1,174.00)	(39.99)	(1,213.99)
0432-Tech Equip Repair/Maint	(13,840.29)	(324.84)	(14,165.13)
0440-Rentals	(9,120.61)	(3,813.37)	(12,933.98)
0517-Stdnt Overnight Travel	(15,999.05)	(20,216.91)	(36,215.96)
0518-Stdnt Day Travel/Field Trips	(24,238.56)	(12,862.16)	(37,100.72)
0520-Insurance (Non-Empl Benefit)	(2,000.00)	0.00	(2,000.00)
0530-Communication (Phone & Other)	(873.36)	(582.60)	(1,455.96)
0535-Postage Services	(1,559.08)	(947.63)	(2,506.71)
0550-Printing & Binding Services	(7,432.13)	(270.32)	(7,702.45)
0610-General Supplies	(94,881.01)	(25,530.27)	(120,411.28)
0612-Stdnt Noninstructional Food	(9,224.96)	(3,389.67)	(12,614.63)
0613-Staff Food	(5,116.14)	0.00	(5,116.14)
0641-Textbooks (Physical)	(1,344.00)	0.00	(1,344.00)
0642-Textbooks (Electronic/Online)	(582.91)	75.46	(507.45)
0644-Library Books (Physical)	(132.52)	0.00	(132.52)
0650-Supplies - Technology Related	(21,657.67)	(4,408.86)	(26,066.53)
0680-Maintenance Supplies	(1,794.20)	(160.00)	(1,954.20)
0731-Equipment/Machinery	0.00	0.00	0.00
0810-Dues and Fees	(12,824.50)	(820.00)	(13,644.50)
0890-Misc Expenditures	(395.95)	(436.75)	(832.70)
Expenditure Totals	(397,499.52)	(125,256.36)	(522,755.88)

Principals Cash and Activity Reports for
the Month of November
Details for Kearns Sr High

Kearns Sr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	864,929.40	50,637.33	3,170.96	(106,001.91)	812,735.78

Receipts	Thru 10/31	In November	Thru 11/30
1310-Tuition from Students/Parents	2,625.00	1,395.00	4,020.00
1510-Interest on Investments	10,820.15	3,648.90	14,469.05
1710-Admissions/Gate Receipts	26,638.50	10,137.00	36,775.50
1741-General Fees	52,435.70	2,015.55	54,451.25
1743-Curricular Fees	29,741.25	4,842.95	34,584.20
1745-Co-curricular Fees	10,852.05	4,845.00	15,697.05
1747-Extra-curr. Fees	37,776.70	9,628.95	47,405.65
1750-Revenue from Enterprise Activi	12,673.63	3,087.19	15,760.82
1760-Student Fines	3,161.93	501.15	3,663.08
1770-School Fundraiser	90,692.50	4,781.34	95,473.84
1780-Non-Waivable Student Charges	7,597.00	197.00	7,794.00
1920-Donations	23,797.48	5,552.82	29,350.30
1990-Miscellaneous Revenue	969.00	4.48	973.48
Receipt Totals	309,780.89	50,637.33	360,418.22

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	500.00	0.00	500.00
5210-Trx (in)out - Fd21 - SchSupp	121,054.00	0.00	121,054.00
5213-Trx (in)out - Fd21 - CTE	4,000.00	3,170.96	7,170.96
5220-Trx (in)out - Fd21 - InSchool	6,564.16	0.00	6,564.16
5221-Trx (in)out - Fd21 - InSchool	(6,564.16)	0.00	(6,564.16)
5222-Trx (in)out - Fd21 - CellTower	4,398.00	0.00	4,398.00
Transfer Totals	129,952.00	3,170.96	133,122.96

Expenditures	Thru 10/31	In November	Thru 11/30
0126-Hourly-Principals/Assistants	(2,160.00)	(2,400.00)	(4,560.00)
0136-Hourly-Teachers	(2,220.00)	(1,130.00)	(3,350.00)
0156-Hourly-Secretarial/Clerical	(5,294.55)	(2,053.20)	(7,347.75)
0166-Hourly-Aides/Para-Professnls	(5,034.91)	(1,459.96)	(6,494.87)
0186-Hourly-Custodial & Maintenance	(278.88)	0.00	(278.88)
0194-Hourly-School Resrc Officers	(2,400.00)	(1,425.00)	(3,825.00)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0210-State Retirement	(946.96)	(737.32)	(1,684.28)
0220-Social Security	(1,322.25)	(641.32)	(1,963.57)
0270-Workers' Comp Medical Claims	(87.01)	(42.38)	(129.39)
0330-Employee Training & Devel	(875.82)	0.00	(875.82)
0340-Other Professional Services	(708.96)	0.00	(708.96)
0345-Audit/Acctg/Other BusSvc	(3,604.20)	(1,360.35)	(4,964.55)
0350-Technical Services	(41,443.95)	(36,729.27)	(78,173.22)
0355-Game Officials	(6,903.50)	(4,546.00)	(11,449.50)
0431-Non-Tech Equip Repair Services	0.00	0.00	0.00
0432-Tech Equip Repair/Maint	(129.17)	(114.94)	(244.11)
0440-Rentals	(6,603.94)	(132.69)	(6,736.63)
0517-Stdnt Overnight Travel	(21,981.70)	(7,533.24)	(29,514.94)
0518-Stdnt Day Travel/Field Trips	(30,666.65)	(10,144.56)	(40,811.21)
0520-Insurance (Non-Empl Benefit)	(2,000.00)	0.00	(2,000.00)
0530-Communication (Phone & Other)	(684.76)	(454.78)	(1,139.54)
0535-Postage Services	(933.76)	(1,251.23)	(2,184.99)
0550-Printing & Binding Services	(1,216.11)	(1,597.31)	(2,813.42)
0580-Staff Travel/Per Diem	(93.00)	0.00	(93.00)
0610-General Supplies	(59,939.71)	(24,929.97)	(84,869.68)
0612-Stdnt Noninstructional Food	(2,833.99)	(2,510.35)	(5,344.34)
0613-Staff Food	(693.83)	(408.50)	(1,102.33)
0644-Library Books (Physical)	0.00	(166.39)	(166.39)
0650-Supplies - Technology Related	(24,577.04)	(2,067.28)	(26,644.32)
0680-Maintenance Supplies	(39.72)	0.00	(39.72)
0810-Dues and Fees	(11,950.40)	(2,165.87)	(14,116.27)
0890-Misc Expenditures	(325.00)	0.00	(325.00)
Expenditure Totals	(237,949.77)	(106,001.91)	(343,951.68)

Principals Cash and Activity Reports for
the Month of November
Details for Olympus Sr High

Olympus Sr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	935,763.86	108,315.12	9,621.29	(159,271.15)	894,429.12

Receipts	Thru 10/31	In November	Thru 11/30
1310-Tuition from Students/Parents	11,450.00	4,445.00	15,895.00
1510-Interest on Investments	10,610.97	4,028.05	14,639.02
1710-Admissions/Gate Receipts	65,575.58	42,386.00	107,961.58
1720-Bookstore Sales	4,652.67	1,344.51	5,997.18
1741-General Fees	109,539.75	1,283.75	110,823.50
1743-Curricular Fees	69,011.00	6,616.25	75,627.25
1745-Co-curricular Fees	14,522.00	1,995.00	16,517.00
1747-Extra-curr. Fees	327,355.94	24,311.19	351,667.13
1750-Revenue from Enterprise Activi	32,878.94	7,306.81	40,185.75
1760-Student Fines	4,304.47	142.00	4,446.47
1770-School Fundraiser	80,565.47	3,951.53	84,517.00
1780-Non-Waivable Student Charges	17,165.00	283.00	17,448.00
1920-Donations	42,326.81	10,222.03	52,548.84
1990-Miscellaneous Revenue	3,440.00	0.00	3,440.00
Receipt Totals	793,398.60	108,315.12	901,713.72

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	0.00	1,000.00	1,000.00
5210-Trx (in)out - Fd21 - SchSupp	114,194.00	0.00	114,194.00
5213-Trx (in)out - Fd21 - CTE	6,000.00	6,121.29	12,121.29
5220-Trx (in)out - Fd21 - InSchool	13,652.78	2,500.00	16,152.78
5221-Trx (in)out - Fd21 - InSchool	(13,052.78)	0.00	(13,052.78)
5222-Trx (in)out - Fd21 - CellTower	4,152.00	0.00	4,152.00
Transfer Totals	124,946.00	9,621.29	134,567.29

Expenditures	Thru 10/31	In November	Thru 11/30
0126-Hourly-Principals/Assistants	(5,520.00)	(2,720.00)	(8,240.00)
0136-Hourly-Teachers	(11,155.52)	(1,807.28)	(12,962.80)
0156-Hourly-Secretarial/Clerical	(103.70)	0.00	(103.70)
0166-Hourly-Aides/Para-Professnls	(23,261.43)	(5,164.12)	(28,425.55)
0167-Hourly-Non-Licensed Media Pers	(1,140.15)	0.00	(1,140.15)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0186-Hourly-Custodial & Maintenance	(1,326.60)	0.00	(1,326.60)
0194-Hourly-School Resrc Officers	(4,050.00)	(2,100.00)	(6,150.00)
0210-State Retirement	(4,321.19)	(1,046.38)	(5,367.57)
0220-Social Security	(3,541.96)	(891.67)	(4,433.63)
0270-Workers' Comp Medical Claims	(232.92)	(59.03)	(291.95)
0320-Professional Educational Svcs	(1,200.00)	0.00	(1,200.00)
0330-Employee Training & Devel	(150.00)	(60.00)	(210.00)
0340-Other Professional Services	(364.87)	0.00	(364.87)
0345-Audit/Acctg/Other BusSvc	(11,164.28)	(1,602.16)	(12,766.44)
0350-Technical Services	(220,327.92)	(39,198.48)	(259,526.40)
0355-Game Officials	(8,276.90)	(5,415.25)	(13,692.15)
0431-Non-Tech Equip Repair Services	(80.33)	(32.00)	(112.33)
0432-Tech Equip Repair/Maint	(746.30)	(469.56)	(1,215.86)
0440-Rentals	(10,240.62)	(8,160.78)	(18,401.40)
0517-Stdnt Overnight Travel	(45,923.96)	(17,018.26)	(62,942.22)
0518-Stdnt Day Travel/Field Trips	(33,845.07)	(14,737.94)	(48,583.01)
0520-Insurance (Non-Empl Benefit)	(2,000.00)	0.00	(2,000.00)
0530-Communication (Phone & Other)	(260.40)	(173.72)	(434.12)
0535-Postage Services	(2,591.83)	(342.50)	(2,934.33)
0550-Printing & Binding Services	(6,499.59)	(2,115.08)	(8,614.67)
0580-Staff Travel/Per Diem	(2,788.35)	(3,112.55)	(5,900.90)
0610-General Supplies	(121,892.91)	(33,176.48)	(155,069.39)
0612-Stdnt Noninstructional Food	(7,602.58)	(8,519.33)	(16,121.91)
0613-Staff Food	(694.52)	(54.10)	(748.62)
0641-Textbooks (Physical)	(635.50)	(3,592.25)	(4,227.75)
0642-Textbooks (Electronic/Online)	(88.56)	(113.00)	(201.56)
0644-Library Books (Physical)	(31.66)	(1,182.49)	(1,214.15)
0650-Supplies - Technology Related	(4,225.62)	(4,389.41)	(8,615.03)
0680-Maintenance Supplies	(229.44)	0.00	(229.44)
0810-Dues and Fees	(12,116.00)	(1,029.37)	(13,145.37)
0890-Misc Expenditures	(3,736.29)	(987.96)	(4,724.25)
Expenditure Totals	(552,366.97)	(159,271.15)	(711,638.12)

Principals Cash and Activity Reports for
the Month of November
Details for Skyline Sr High

Skyline Sr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	962,701.77	157,662.13	1,574.66	(222,964.19)	898,974.37

Receipts	Thru 10/31	In November	Thru 11/30
1310-Tuition from Students/Parents	1,155.00	525.00	1,680.00
1510-Interest on Investments	11,774.50	4,321.52	16,096.02
1710-Admissions/Gate Receipts	78,649.20	25,462.40	104,111.60
1720-Bookstore Sales	144.51	0.00	144.51
1741-General Fees	118,529.70	4,435.35	122,965.05
1743-Curricular Fees	62,184.50	18,735.25	80,919.75
1745-Co-curricular Fees	18,242.50	17,856.50	36,099.00
1747-Extra-curr. Fees	283,277.63	35,379.86	318,657.49
1750-Revenue from Enterprise Activi	45,173.34	11,229.83	56,403.17
1760-Student Fines	3,479.55	1,127.00	4,606.55
1770-School Fundraiser	105,357.73	25,433.79	130,791.52
1780-Non-Waivable Student Charges	12,975.00	2,929.00	15,904.00
1920-Donations	16,173.30	10,086.64	26,259.94
1990-Miscellaneous Revenue	10,474.81	139.99	10,614.80
Receipt Totals	767,591.27	157,662.13	925,253.40

Transfers	Thru 10/31	In November	Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp	112,906.00	0.00	112,906.00
5213-Trx (in)out - Fd21 - CTE	6,000.00	1,574.66	7,574.66
5220-Trx (in)out - Fd21 - InSchool	60,001.92	0.00	60,001.92
5221-Trx (in)out - Fd21 - InSchool	(60,001.92)	0.00	(60,001.92)
Transfer Totals	118,906.00	1,574.66	120,480.66

Expenditures	Thru 10/31	In November	Thru 11/30
0126-Hourly-Principals/Assistants	(5,040.00)	(2,000.00)	(7,040.00)
0136-Hourly-Teachers	(16,253.35)	(1,989.00)	(18,242.35)
0146-Hourly-Othr Licensed Non-Instr	(7,793.45)	(1,376.76)	(9,170.21)
0166-Hourly-Aides/Para-Professnls	(25,759.65)	(14,399.92)	(40,159.57)
0167-Hourly-Non-Licensed Media Pers	(2,078.25)	0.00	(2,078.25)
0186-Hourly-Custodial & Maintenance	(12,282.59)	(5,133.15)	(17,415.74)
0194-Hourly-School Resrc Officers	(4,175.00)	(325.00)	(4,500.00)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0210-State Retirement	(6,011.20)	(1,073.19)	(7,084.39)
0220-Social Security	(5,578.06)	(1,916.63)	(7,494.69)
0270-Workers' Comp Medical Claims	(367.00)	(126.14)	(493.14)
0320-Professional Educational Svcs	(3,500.00)	0.00	(3,500.00)
0330-Employee Training & Devel	0.00	(330.00)	(330.00)
0340-Other Professional Services	(1,881.00)	0.00	(1,881.00)
0345-Audit/Acctg/Other BusSvc	(11,543.93)	(2,379.05)	(13,922.98)
0350-Technical Services	(167,060.68)	(70,756.23)	(237,816.91)
0355-Game Officials	(21,796.65)	(5,650.35)	(27,447.00)
0440-Rentals	(8,244.41)	(398.00)	(8,642.41)
0517-Stdnt Overnight Travel	(29,384.63)	(5,151.18)	(34,535.81)
0518-Stdnt Day Travel/Field Trips	(28,264.41)	(22,520.99)	(50,785.40)
0520-Insurance (Non-Empl Benefit)	0.00	(2,000.00)	(2,000.00)
0530-Communication (Phone & Other)	(400.84)	(281.06)	(681.90)
0535-Postage Services	(335.01)	(293.27)	(628.28)
0550-Printing & Binding Services	(3,173.49)	(2,324.19)	(5,497.68)
0610-General Supplies	(82,811.95)	(58,150.61)	(140,962.56)
0612-Stdnt Noninstructional Food	(8,755.29)	(3,854.76)	(12,610.05)
0613-Staff Food	(2,495.88)	0.00	(2,495.88)
0641-Textbooks (Physical)	(25,848.54)	(3,397.51)	(29,246.05)
0642-Textbooks (Electronic/Online)	0.00	(75.00)	(75.00)
0644-Library Books (Physical)	(479.50)	(575.89)	(1,055.39)
0650-Supplies - Technology Related	(11,852.67)	(10,368.09)	(22,220.76)
0680-Maintenance Supplies	(8,611.24)	(612.99)	(9,224.23)
0810-Dues and Fees	(25,499.59)	(5,374.40)	(30,873.99)
0890-Misc Expenditures	(9,725.29)	(130.83)	(9,856.12)
Expenditure Totals	(537,003.55)	(222,964.19)	(759,967.74)

Principals Cash and Activity Reports for
the Month of November
Details for Taylorsville Sr High

Taylorsville Sr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	1,046,817.15	98,858.01	3,296.41	(136,433.52)	1,012,538.05

Receipts	Thru 10/31	In November	Thru 11/30
1310-Tuition from Students/Parents	1,703.00	690.00	2,393.00
1510-Interest on Investments	14,017.99	4,574.08	18,592.07
1710-Admissions/Gate Receipts	27,240.00	8,207.00	35,447.00
1720-Bookstore Sales	14,543.19	4,509.79	19,052.98
1741-General Fees	75,005.37	4,624.57	79,629.94
1743-Curricular Fees	55,501.79	8,878.68	64,380.47
1745-Co-curricular Fees	13,133.57	3,181.75	16,315.32
1747-Extra-curr. Fees	46,643.68	12,041.06	58,684.74
1750-Revenue from Enterprise Activi	18,692.39	4,065.66	22,758.05
1760-Student Fines	2,529.95	524.27	3,054.22
1770-School Fundraiser	126,601.40	26,152.69	152,754.09
1780-Non-Waivable Student Charges	16,654.00	16,694.00	33,348.00
1920-Donations	24,816.93	4,289.85	29,106.78
1990-Miscellaneous Revenue	22,979.59	424.61	23,404.20
Receipt Totals	460,062.85	98,858.01	558,920.86

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	2,900.00	0.00	2,900.00
5210-Trx (in)out - Fd21 - SchSupp	129,034.00	0.00	129,034.00
5213-Trx (in)out - Fd21 - CTE	4,000.00	3,296.41	7,296.41
5220-Trx (in)out - Fd21 - InSchool	0.00	155,919.47	155,919.47
5221-Trx (in)out - Fd21 - InSchool	0.00	(155,919.47)	(155,919.47)
5222-Trx (in)out - Fd21 - CellTower	4,619.00	0.00	4,619.00
Transfer Totals	140,553.00	3,296.41	143,849.41

Expenditures	Thru 10/31	In November	Thru 11/30
0126-Hourly-Principals/Assistants	(4,160.00)	0.00	(4,160.00)
0136-Hourly-Teachers	(7,179.51)	(809.89)	(7,989.40)
0146-Hourly-Othr Licensed Non-Instr	(4,006.09)	0.00	(4,006.09)
0156-Hourly-Secretarial/Clerical	(1,070.10)	0.00	(1,070.10)
0166-Hourly-Aides/Para-Professnls	(5,601.60)	(1,698.84)	(7,300.44)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0186-Hourly-Custodial & Maintenance	(2,517.80)	0.00	(2,517.80)
0194-Hourly-School Resrc Officers	(3,325.00)	(700.00)	(4,025.00)
0210-State Retirement	(3,858.95)	(163.76)	(4,022.71)
0220-Social Security	(2,107.40)	(243.43)	(2,350.83)
0270-Workers' Comp Medical Claims	(139.37)	(16.04)	(155.41)
0320-Professional Educational Svcs	(5,200.00)	0.00	(5,200.00)
0330-Employee Training & Devel	(1,065.00)	(170.00)	(1,235.00)
0340-Other Professional Services	(727.52)	0.00	(727.52)
0345-Audit/Acctg/Other BusSvc	(2,756.32)	(1,119.43)	(3,875.75)
0347-Medical Services	0.00	0.00	0.00
0350-Technical Services	(92,350.97)	(42,982.31)	(135,333.28)
0355-Game Officials	(9,607.90)	(2,806.25)	(12,414.15)
0431-Non-Tech Equip Repair Services	(1,615.02)	0.00	(1,615.02)
0432-Tech Equip Repair/Maint	(1,084.03)	(133.97)	(1,218.00)
0440-Rentals	(20,141.22)	(1,246.09)	(21,387.31)
0517-Stdnt Overnight Travel	(5,350.34)	(13,046.56)	(18,396.90)
0518-Stdnt Day Travel/Field Trips	(29,077.19)	(13,015.14)	(42,092.33)
0520-Insurance (Non-Empl Benefit)	(2,000.00)	0.00	(2,000.00)
0530-Communication (Phone & Other)	(688.44)	(454.78)	(1,143.22)
0535-Postage Services	(1,199.63)	(171.73)	(1,371.36)
0550-Printing & Binding Services	(34,404.02)	(1,450.78)	(35,854.80)
0565-Tuition-Postsecondary Schools	0.00	(500.00)	(500.00)
0580-Staff Travel/Per Diem	(96.51)	0.00	(96.51)
0610-General Supplies	(100,751.69)	(35,487.49)	(136,239.18)
0612-Stdnt Noninstructional Food	(8,997.76)	(4,749.78)	(13,747.54)
0613-Staff Food	(4,147.76)	0.00	(4,147.76)
0641-Textbooks (Physical)	(12,279.97)	0.00	(12,279.97)
0650-Supplies - Technology Related	(44,123.19)	(4,843.77)	(48,966.96)
0680-Maintenance Supplies	(518.50)	(2,856.63)	(3,375.13)
0731-Equipment/Machinery	0.00	(7,395.00)	(7,395.00)
0810-Dues and Fees	(23,488.35)	(371.85)	(23,860.20)
0890-Misc Expenditures	(210.74)	0.00	(210.74)
Expenditure Totals	(435,847.89)	(136,433.52)	(572,281.41)

Principals Cash and Activity Reports for
the Month of November
Details for Granite Connection Alt HS

Granite Connection Alt HS	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	50,314.65	565.30	0.00	(2,941.25)	47,938.70

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	714.93	217.09	932.02
1741-General Fees	3,130.00	276.25	3,406.25
1750-Revenue from Enterprise Activi	2,085.12	41.96	2,127.08
1760-Student Fines	62.00	25.00	87.00
1780-Non-Waivable Student Charges	110.00	5.00	115.00
1920-Donations	500.00	0.00	500.00
Receipt Totals	6,602.05	565.30	7,167.35

Transfers	Thru 10/31	In November	Thru 11/30
5220-Trx (in)out - Fd21 - InSchool	0.00	0.00	0.00
5221-Trx (in)out - Fd21 - InSchool	0.00	0.00	0.00
Transfer Totals	0.00	0.00	0.00

Expenditures	Thru 10/31	In November	Thru 11/30
0340-Other Professional Services	(60.69)	0.00	(60.69)
0345-Audit/Acctg/Other BusSvc	(201.56)	(65.45)	(267.01)
0350-Technical Services	0.00	(108.24)	(108.24)
0440-Rentals	0.00	(255.00)	(255.00)
0518-Stdnt Day Travel/Field Trips	0.00	(220.00)	(220.00)
0530-Communication (Phone & Other)	(266.58)	(173.72)	(440.30)
0535-Postage Services	(129.58)	(13.05)	(142.63)
0550-Printing & Binding Services	(34.04)	0.00	(34.04)
0610-General Supplies	(2,877.38)	(509.15)	(3,386.53)
0612-Stdnt Noninstructional Food	(2,404.46)	(1,429.57)	(3,834.03)
0613-Staff Food	(200.00)	(33.60)	(233.60)
0650-Supplies - Technology Related	(391.56)	0.00	(391.56)
0680-Maintenance Supplies	0.00	0.00	0.00
0810-Dues and Fees	(1,200.00)	0.00	(1,200.00)
0890-Misc Expenditures	(100.00)	(133.47)	(233.47)
Expenditure Totals	(7,865.85)	(2,941.25)	(10,807.10)

Principals Cash and Activity Reports for
the Month of November

Details for Bennion Jr High

Bennion Jr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	208,074.38	15,123.63	0.00	(14,176.56)	209,021.45

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	2,792.75	908.67	3,701.42
1710-Admissions/Gate Receipts	0.00	4,265.00	4,265.00
1741-General Fees	23,294.50	1,795.00	25,089.50
1743-Curricular Fees	13,136.35	2,137.73	15,274.08
1747-Extra-curr. Fees	6,075.00	1,035.00	7,110.00
1750-Revenue from Enterprise Activi	2,041.08	2,640.38	4,681.46
1760-Student Fines	704.66	164.89	869.55
1770-School Fundraiser	3,010.90	2,094.01	5,104.91
1920-Donations	1,088.05	82.95	1,171.00
Receipt Totals	52,143.29	15,123.63	67,266.92

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	200.00	0.00	200.00
5210-Trx (in)out - Fd21 - SchSupp	35,963.00	0.00	35,963.00
5220-Trx (in)out - Fd21 - InSchool	2,891.46	0.00	2,891.46
5221-Trx (in)out - Fd21 - InSchool	(2,891.46)	0.00	(2,891.46)
Transfer Totals	36,163.00	0.00	36,163.00

Expenditures	Thru 10/31	In November	Thru 11/30
0340-Other Professional Services	(67.19)	0.00	(67.19)
0345-Audit/Acctg/Other BusSvc	(935.51)	(144.52)	(1,080.03)
0350-Technical Services	(1,354.18)	(1,768.36)	(3,122.54)
0431-Non-Tech Equip Repair Services	(384.40)	(802.60)	(1,187.00)
0440-Rentals	(514.80)	(178.60)	(693.40)
0518-Stdnt Day Travel/Field Trips	(1,831.50)	(1,410.50)	(3,242.00)
0535-Postage Services	(558.04)	(440.09)	(998.13)
0550-Printing & Binding Services	(748.38)	(53.94)	(802.32)
0610-General Supplies	(18,154.77)	(6,593.90)	(24,748.67)
0612-Stdnt Noninstructional Food	(1,716.84)	(2,113.01)	(3,829.85)
0613-Staff Food	(1,655.56)	(101.20)	(1,756.76)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0642-Textbooks (Electronic/Online)	0.00	0.00	0.00
0644-Library Books (Physical)	(544.70)	(39.44)	(584.14)
0650-Supplies - Technology Related	(14,183.83)	(314.38)	(14,498.21)
0680-Maintenance Supplies	(1,033.88)	(53.78)	(1,087.66)
0810-Dues and Fees	(117.98)	0.00	(117.98)
0890-Misc Expenditures	(80.31)	(162.24)	(242.55)
Expenditure Totals	(43,881.87)	(14,176.56)	(58,058.43)

Principals Cash and Activity Reports for
the Month of November
Details for Bonneville Jr High

Bonneville Jr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	191,004.75	5,272.86	1,000.00	(18,269.91)	179,007.70

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	2,714.79	835.25	3,550.04
1710-Admissions/Gate Receipts	0.00	2,255.00	2,255.00
1741-General Fees	12,887.24	700.00	13,587.24
1743-Curricular Fees	13,117.09	610.97	13,728.06
1745-Co-curricular Fees	80.00	0.00	80.00
1747-Extra-curr. Fees	4,659.03	149.03	4,808.06
1750-Revenue from Enterprise Activi	2,662.24	324.72	2,986.96
1760-Student Fines	840.17	111.89	952.06
1770-School Fundraiser	0.00	10.00	10.00
1920-Donations	4,147.27	245.00	4,392.27
1990-Miscellaneous Revenue	969.00	31.00	1,000.00
Receipt Totals	42,076.83	5,272.86	47,349.69

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	200.00	1,000.00	1,200.00
5210-Trx (in)out - Fd21 - SchSupp	25,298.00	0.00	25,298.00
5220-Trx (in)out - Fd21 - InSchool	27,808.86	0.00	27,808.86
5221-Trx (in)out - Fd21 - InSchool	(27,808.86)	0.00	(27,808.86)
Transfer Totals	25,498.00	1,000.00	26,498.00

Expenditures	Thru 10/31	In November	Thru 11/30
0194-Hourly-School Resrc Officers	0.00	(200.00)	(200.00)
0220-Social Security	0.00	(15.30)	(15.30)
0270-Workers' Comp Medical Claims	0.00	(1.00)	(1.00)
0330-Employee Training & Devel	(60.00)	0.00	(60.00)
0340-Other Professional Services	(68.10)	0.00	(68.10)
0345-Audit/Acctg/Other BusSvc	(773.45)	(138.51)	(911.96)
0350-Technical Services	(7,216.62)	(5,641.29)	(12,857.91)
0440-Rentals	(1,196.45)	(379.40)	(1,575.85)
0518-Stdnt Day Travel/Field Trips	(1,025.75)	(401.50)	(1,427.25)
0530-Communication (Phone & Other)	(390.60)	(217.15)	(607.75)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0535-Postage Services	(309.25)	(551.73)	(860.98)
0550-Printing & Binding Services	(7,551.50)	(1,232.67)	(8,784.17)
0610-General Supplies	(13,438.96)	(5,162.53)	(18,601.49)
0612-Stdnt Noninstructional Food	(1,520.93)	(1,084.05)	(2,604.98)
0613-Staff Food	(1,182.13)	0.00	(1,182.13)
0641-Textbooks (Physical)	0.00	0.00	0.00
0644-Library Books (Physical)	0.00	(62.95)	(62.95)
0650-Supplies - Technology Related	(3,989.22)	(2,886.83)	(6,876.05)
0680-Maintenance Supplies	(2,730.86)	0.00	(2,730.86)
0810-Dues and Fees	(1,150.00)	(295.00)	(1,445.00)
0890-Misc Expenditures	(9,739.60)	0.00	(9,739.60)
Expenditure Totals	(52,343.42)	(18,269.91)	(70,613.33)

Principals Cash and Activity Reports for
the Month of November
Details for Churchill Jr High

Churchill Jr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	189,537.05	6,366.96	0.00	(19,818.37)	176,085.64

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	2,289.77	818.08	3,107.85
1741-General Fees	18,898.76	318.64	19,217.40
1743-Curricular Fees	24,186.71	1,401.75	25,588.46
1745-Co-curricular Fees	2,201.00	65.00	2,266.00
1747-Extra-curr. Fees	9,019.00	1,024.00	10,043.00
1750-Revenue from Enterprise Activi	5,615.90	841.14	6,457.04
1760-Student Fines	907.78	423.80	1,331.58
1920-Donations	1,659.64	1,444.55	3,104.19
1990-Miscellaneous Revenue	100.00	30.00	130.00
Receipt Totals	64,878.56	6,366.96	71,245.52

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	200.00	0.00	200.00
5210-Trx (in)out - Fd21 - SchSupp	22,868.00	0.00	22,868.00
5220-Trx (in)out - Fd21 - InSchool	9,636.48	0.00	9,636.48
5221-Trx (in)out - Fd21 - InSchool	(9,636.48)	0.00	(9,636.48)
5222-Trx (in)out - Fd21 - CellTower	2,334.00	0.00	2,334.00
Transfer Totals	25,402.00	0.00	25,402.00

Expenditures	Thru 10/31	In November	Thru 11/30
0156-Hourly-Secretarial/Clerical	(559.98)	(186.66)	(746.64)
0220-Social Security	(42.84)	(12.67)	(55.51)
0270-Workers' Comp Medical Claims	(2.81)	(0.93)	(3.74)
0340-Other Professional Services	(64.08)	0.00	(64.08)
0345-Audit/Acctg/Other BusSvc	(1,259.97)	(332.33)	(1,592.30)
0350-Technical Services	(3,560.00)	(5,943.10)	(9,503.10)
0431-Non-Tech Equip Repair Services	(21.99)	0.00	(21.99)
0440-Rentals	(1,549.95)	(139.95)	(1,689.90)
0518-Stdnt Day Travel/Field Trips	(2,460.00)	(492.25)	(2,952.25)
0530-Communication (Phone & Other)	(130.20)	(86.86)	(217.06)
0535-Postage Services	(55.73)	(589.22)	(644.95)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0550-Printing & Binding Services	(3,169.99)	(43.92)	(3,213.91)
0610-General Supplies	(15,707.99)	(10,038.24)	(25,746.23)
0612-Stdnt Noninstructional Food	(876.02)	(1,138.07)	(2,014.09)
0613-Staff Food	(497.56)	0.00	(497.56)
0644-Library Books (Physical)	(13.19)	0.00	(13.19)
0650-Supplies - Technology Related	(8,915.39)	(714.17)	(9,629.56)
0890-Misc Expenditures	(70.11)	(100.00)	(170.11)
Expenditure Totals	(38,957.80)	(19,818.37)	(58,776.17)

Principals Cash and Activity Reports for
the Month of November
Details for Eisenhower Jr High

Eisenhower Jr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	248,978.13	5,305.61	0.00	(15,882.44)	238,401.30

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	3,488.70	1,089.87	4,578.57
1710-Admissions/Gate Receipts	0.00	1,105.00	1,105.00
1741-General Fees	18,006.25	510.00	18,516.25
1743-Curricular Fees	11,541.75	425.00	11,966.75
1745-Co-curricular Fees	760.00	10.00	770.00
1747-Extra-curr. Fees	5,490.00	755.00	6,245.00
1750-Revenue from Enterprise Activi	4,193.80	1,313.74	5,507.54
1760-Student Fines	1,694.98	81.00	1,775.98
1920-Donations	718.33	10.00	728.33
1990-Miscellaneous Revenue	396.00	6.00	402.00
Receipt Totals	46,289.81	5,305.61	51,595.42

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	200.00	0.00	200.00
5210-Trx (in)out - Fd21 - SchSupp	37,124.00	0.00	37,124.00
5220-Trx (in)out - Fd21 - InSchool	0.00	0.00	0.00
5221-Trx (in)out - Fd21 - InSchool	0.00	0.00	0.00
5222-Trx (in)out - Fd21 - CellTower	2,043.00	0.00	2,043.00
Transfer Totals	39,367.00	0.00	39,367.00

Expenditures	Thru 10/31	In November	Thru 11/30
0136-Hourly-Teachers	(530.95)	(1,600.00)	(2,130.95)
0166-Hourly-Aides/Para-Professnls	0.00	0.00	0.00
0210-State Retirement	(123.13)	(323.52)	(446.65)
0220-Social Security	(38.78)	(118.50)	(157.28)
0270-Workers' Comp Medical Claims	(2.65)	(8.00)	(10.65)
0330-Employee Training & Devel	0.00	(120.00)	(120.00)
0340-Other Professional Services	(60.59)	0.00	(60.59)
0345-Audit/Acctg/Other BusSvc	(1,679.99)	(122.42)	(1,802.41)
0350-Technical Services	(18,056.52)	(971.73)	(19,028.25)
0431-Non-Tech Equip Repair Services	(210.70)	(2.40)	(213.10)

Principals Cash and Activity Reports for
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Expenditures	Thru 10/31	In November	Thru 11/30
0432-Tech Equip Repair/Maint	(1,195.86)	(231.00)	(1,426.86)
0440-Rentals	(40.00)	(1,265.00)	(1,305.00)
0518-Stdnt Day Travel/Field Trips	(5,742.20)	(495.00)	(6,237.20)
0530-Communication (Phone & Other)	(130.20)	(86.86)	(217.06)
0535-Postage Services	(259.23)	(52.78)	(312.01)
0550-Printing & Binding Services	(11,130.21)	(156.13)	(11,286.34)
0610-General Supplies	(13,042.43)	(7,993.30)	(21,035.73)
0612-Stdnt Noninstructional Food	(748.29)	(1,103.15)	(1,851.44)
0613-Staff Food	(1,622.54)	0.00	(1,622.54)
0644-Library Books (Physical)	0.69	0.00	0.69
0650-Supplies - Technology Related	(1,479.83)	(1,129.67)	(2,609.50)
0810-Dues and Fees	(60.00)	0.00	(60.00)
0890-Misc Expenditures	(733.95)	(102.98)	(836.93)
Expenditure Totals	(56,887.36)	(15,882.44)	(72,769.80)

Principals Cash and Activity Reports for
the Month of November
Details for Evergreen Jr High

Evergreen Jr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	240,110.81	3,204.55	0.00	(13,520.04)	229,795.32

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	3,216.41	1,049.84	4,266.25
1741-General Fees	16,534.03	140.00	16,674.03
1743-Curricular Fees	11,944.07	647.50	12,591.57
1747-Extra-curr. Fees	7,935.00	950.00	8,885.00
1750-Revenue from Enterprise Activi	2,004.32	361.21	2,365.53
1760-Student Fines	142.64	56.00	198.64
1920-Donations	950.00	0.00	950.00
1990-Miscellaneous Revenue	385.00	0.00	385.00
Receipt Totals	43,111.47	3,204.55	46,316.02

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	300.00	0.00	300.00
5210-Trx (in)out - Fd21 - SchSupp	25,676.00	0.00	25,676.00
5220-Trx (in)out - Fd21 - InSchool	7,919.63	0.00	7,919.63
5221-Trx (in)out - Fd21 - InSchool	(7,919.63)	0.00	(7,919.63)
5222-Trx (in)out - Fd21 - CellTower	2,299.00	0.00	2,299.00
Transfer Totals	28,275.00	0.00	28,275.00

Expenditures	Thru 10/31	In November	Thru 11/30
0340-Other Professional Services	(70.39)	0.00	(70.39)
0345-Audit/Acctg/Other BusSvc	(846.00)	(184.14)	(1,030.14)
0350-Technical Services	(10,433.76)	(1,571.49)	(12,005.25)
0431-Non-Tech Equip Repair Services	(108.90)	0.00	(108.90)
0432-Tech Equip Repair/Maint	(710.90)	0.00	(710.90)
0440-Rentals	(1,155.00)	0.00	(1,155.00)
0518-Stdnt Day Travel/Field Trips	(1,796.25)	(1,157.75)	(2,954.00)
0530-Communication (Phone & Other)	(265.75)	(173.72)	(439.47)
0535-Postage Services	(151.91)	(80.52)	(232.43)
0550-Printing & Binding Services	(1,268.60)	0.00	(1,268.60)
0610-General Supplies	(20,013.26)	(7,250.96)	(27,264.22)
0612-Stdnt Noninstructional Food	(686.13)	(1,845.47)	(2,531.60)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0613-Staff Food	(455.26)	0.00	(455.26)
0650-Supplies - Technology Related	(1,841.83)	(1,203.36)	(3,045.19)
0680-Maintenance Supplies	(27.51)	0.00	(27.51)
0810-Dues and Fees	(990.00)	0.00	(990.00)
0890-Misc Expenditures	(430.00)	(52.63)	(482.63)
Expenditure Totals	(41,251.45)	(13,520.04)	(54,771.49)

Principals Cash and Activity Reports for
the Month of November
Details for Granite Park Jr High

Granite Park Jr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	178,053.87	4,536.46	0.00	(14,839.28)	167,751.05

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	2,505.84	768.16	3,274.00
1710-Admissions/Gate Receipts	0.00	1,163.47	1,163.47
1741-General Fees	1,736.25	317.50	2,053.75
1743-Curricular Fees	1,902.25	466.50	2,368.75
1745-Co-curricular Fees	197.00	0.00	197.00
1747-Extra-curr. Fees	40.00	40.00	80.00
1750-Revenue from Enterprise Activi	1,307.13	433.74	1,740.87
1760-Student Fines	737.00	850.00	1,587.00
1920-Donations	12,827.74	497.09	13,324.83
Receipt Totals	21,253.21	4,536.46	25,789.67

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	300.00	0.00	300.00
5210-Trx (in)out - Fd21 - SchSupp	30,239.00	0.00	30,239.00
Transfer Totals	30,539.00	0.00	30,539.00

Expenditures	Thru 10/31	In November	Thru 11/30
0126-Hourly-Principals/Assistants	0.00	0.00	0.00
0136-Hourly-Teachers	(250.00)	0.00	(250.00)
0210-State Retirement	(53.18)	0.00	(53.18)
0220-Social Security	(18.70)	0.00	(18.70)
0270-Workers' Comp Medical Claims	(1.25)	0.00	(1.25)
0330-Employee Training & Devel	0.00	(541.28)	(541.28)
0340-Other Professional Services	(60.78)	0.00	(60.78)
0345-Audit/Acctg/Other BusSvc	(226.17)	(81.14)	(307.31)
0350-Technical Services	(2,565.11)	(1,842.75)	(4,407.86)
0431-Non-Tech Equip Repair Services	(2,751.00)	(558.43)	(3,309.43)
0440-Rentals	(595.80)	(99.90)	(695.70)
0518-Stdnt Day Travel/Field Trips	(2,763.75)	(871.50)	(3,635.25)
0530-Communication (Phone & Other)	(291.12)	(194.20)	(485.32)
0535-Postage Services	(218.83)	(315.88)	(534.71)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0550-Printing & Binding Services	(209.08)	(28.74)	(237.82)
0610-General Supplies	(11,140.65)	(5,014.77)	(16,155.42)
0612-Stdnt Noninstructional Food	(1,798.18)	(1,470.02)	(3,268.20)
0613-Staff Food	(1,598.67)	(212.67)	(1,811.34)
0642-Textbooks (Electronic/Online)	(2,449.55)	(130.76)	(2,580.31)
0650-Supplies - Technology Related	(4,488.75)	(3,334.56)	(7,823.31)
0680-Maintenance Supplies	0.00	(10.41)	(10.41)
0890-Misc Expenditures	(58.60)	(132.27)	(190.87)
Expenditure Totals	(31,539.17)	(14,839.28)	(46,378.45)

Principals Cash and Activity Reports for
the Month of November
Details for Hunter Jr High

Hunter Jr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	298,127.62	2,705.70	0.00	(13,586.59)	287,246.73

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	4,148.40	1,279.49	5,427.89
1741-General Fees	12,425.00	180.00	12,605.00
1743-Curricular Fees	9,243.75	602.50	9,846.25
1747-Extra-curr. Fees	2,983.70	290.00	3,273.70
1750-Revenue from Enterprise Activi	1,137.65	74.60	1,212.25
1760-Student Fines	653.00	190.00	843.00
1920-Donations	2,432.01	89.11	2,521.12
1990-Miscellaneous Revenue	467.00	0.00	467.00
Receipt Totals	33,490.51	2,705.70	36,196.21

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	709.00	0.00	709.00
5210-Trx (in)out - Fd21 - SchSupp	28,511.00	0.00	28,511.00
5222-Trx (in)out - Fd21 - CellTower	4,860.00	0.00	4,860.00
Transfer Totals	34,080.00	0.00	34,080.00

Expenditures	Thru 10/31	In November	Thru 11/30
0136-Hourly-Teachers	0.00	(500.00)	(500.00)
0210-State Retirement	0.00	(115.95)	(115.95)
0220-Social Security	0.00	(36.91)	(36.91)
0270-Workers' Comp Medical Claims	0.00	(2.50)	(2.50)
0330-Employee Training & Devel	(182.00)	0.00	(182.00)
0340-Other Professional Services	(60.06)	0.00	(60.06)
0345-Audit/Acctg/Other BusSvc	(611.63)	(90.25)	(701.88)
0350-Technical Services	(13,540.57)	(2,405.55)	(15,946.12)
0431-Non-Tech Equip Repair Services	0.00	(597.00)	(597.00)
0440-Rentals	(1,750.85)	(29.95)	(1,780.80)
0518-Stdnt Day Travel/Field Trips	(1,137.25)	(394.00)	(1,531.25)
0530-Communication (Phone & Other)	(291.80)	(194.20)	(486.00)
0535-Postage Services	(746.35)	(111.34)	(857.69)
0550-Printing & Binding Services	(175.54)	0.00	(175.54)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0610-General Supplies	(17,891.94)	(3,603.31)	(21,495.25)
0612-Stdnt Noninstructional Food	(2,101.91)	(2,031.52)	(4,133.43)
0613-Staff Food	(492.87)	(497.50)	(990.37)
0642-Textbooks (Electronic/Online)	(3,495.00)	0.00	(3,495.00)
0650-Supplies - Technology Related	(7,567.37)	(2,976.61)	(10,543.98)
0680-Maintenance Supplies	(88.94)	0.00	(88.94)
0810-Dues and Fees	(117.98)	0.00	(117.98)
0890-Misc Expenditures	(98.86)	0.00	(98.86)
Expenditure Totals	(50,350.92)	(13,586.59)	(63,937.51)

Principals Cash and Activity Reports for
the Month of November
Details for Thomas Jefferson Jr High

Thomas Jefferson Jr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	280,025.00	6,434.14	0.00	(10,527.34)	275,931.80

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	3,533.82	1,212.47	4,746.29
1741-General Fees	19,563.00	710.75	20,273.75
1743-Curricular Fees	10,780.00	878.27	11,658.27
1745-Co-curricular Fees	73.00	0.00	73.00
1747-Extra-curr. Fees	8,374.10	2,242.00	10,616.10
1750-Revenue from Enterprise Activi	2,366.67	774.50	3,141.17
1760-Student Fines	1,363.29	361.15	1,724.44
1770-School Fundraiser	5,100.00	0.00	5,100.00
1920-Donations	15,880.00	235.00	16,115.00
1990-Miscellaneous Revenue	210.00	20.00	230.00
Receipt Totals	67,243.88	6,434.14	73,678.02

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	200.00	0.00	200.00
5210-Trx (in)out - Fd21 - SchSupp	34,451.00	0.00	34,451.00
5220-Trx (in)out - Fd21 - InSchool	23,767.00	649.91	24,416.91
5221-Trx (in)out - Fd21 - InSchool	(23,767.00)	(649.91)	(24,416.91)
5222-Trx (in)out - Fd21 - CellTower	2,419.00	0.00	2,419.00
Transfer Totals	37,070.00	0.00	37,070.00

Expenditures	Thru 10/31	In November	Thru 11/30
0136-Hourly-Teachers	0.00	(100.00)	(100.00)
0210-State Retirement	0.00	(21.71)	(21.71)
0220-Social Security	0.00	(7.39)	(7.39)
0270-Workers' Comp Medical Claims	0.00	(0.50)	(0.50)
0330-Employee Training & Devel	0.00	(352.26)	(352.26)
0340-Other Professional Services	(98.92)	0.00	(98.92)
0345-Audit/Acctg/Other BusSvc	(1,027.66)	(365.47)	(1,393.13)
0350-Technical Services	(4,370.92)	(366.00)	(4,736.92)
0431-Non-Tech Equip Repair Services	(334.45)	(365.00)	(699.45)
0440-Rentals	(1,225.00)	0.00	(1,225.00)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0518-Stdnt Day Travel/Field Trips	(1,515.25)	(1,877.00)	(3,392.25)
0530-Communication (Phone & Other)	(291.12)	(194.20)	(485.32)
0535-Postage Services	(1,137.94)	(326.48)	(1,464.42)
0550-Printing & Binding Services	(1,202.62)	(117.77)	(1,320.39)
0610-General Supplies	(20,811.27)	(5,062.64)	(25,873.91)
0612-Stdnt Noninstructional Food	(670.00)	(1,209.71)	(1,879.71)
0613-Staff Food	(205.13)	0.00	(205.13)
0650-Supplies - Technology Related	(5,181.30)	(100.26)	(5,281.56)
0810-Dues and Fees	0.00	(60.95)	(60.95)
0890-Misc Expenditures	(170.00)	0.00	(170.00)
Expenditure Totals	(38,241.58)	(10,527.34)	(48,768.92)

Principals Cash and Activity Reports for
the Month of November
Details for Kearns Jr High

Kearns Jr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	110,065.10	1,165.49	0.00	(9,654.18)	101,576.41

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	1,644.87	492.49	2,137.36
1741-General Fees	7,039.05	200.00	7,239.05
1743-Curricular Fees	6,695.50	295.00	6,990.50
1747-Extra-curr. Fees	1,584.00	150.00	1,734.00
1750-Revenue from Enterprise Activi	1,378.54	0.00	1,378.54
1760-Student Fines	371.85	28.00	399.85
1920-Donations	30.00	0.00	30.00
1990-Miscellaneous Revenue	90.00	0.00	90.00
Receipt Totals	18,833.81	1,165.49	19,999.30

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	200.00	0.00	200.00
5210-Trx (in)out - Fd21 - SchSupp	29,861.00	0.00	29,861.00
5220-Trx (in)out - Fd21 - InSchool	14,331.57	0.00	14,331.57
5221-Trx (in)out - Fd21 - InSchool	(14,331.57)	0.00	(14,331.57)
Transfer Totals	30,061.00	0.00	30,061.00

Expenditures	Thru 10/31	In November	Thru 11/30
0136-Hourly-Teachers	0.00	0.00	0.00
0210-State Retirement	0.00	0.00	0.00
0220-Social Security	0.00	0.00	0.00
0270-Workers' Comp Medical Claims	0.00	0.00	0.00
0340-Other Professional Services	(434.17)	(80.74)	(514.91)
0350-Technical Services	(7,394.08)	(139.95)	(7,534.03)
0518-Stdnt Day Travel/Field Trips	(2,572.25)	(1,309.00)	(3,881.25)
0530-Communication (Phone & Other)	(260.40)	(173.72)	(434.12)
0535-Postage Services	(565.33)	(192.58)	(757.91)
0550-Printing & Binding Services	(2,074.51)	(820.15)	(2,894.66)
0610-General Supplies	(13,799.34)	(2,972.70)	(16,772.04)
0612-Stdnt Noninstructional Food	(797.61)	(602.35)	(1,399.96)
0613-Staff Food	(1,801.50)	0.00	(1,801.50)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0650-Supplies - Technology Related	(5,630.42)	(3,276.89)	(8,907.31)
0680-Maintenance Supplies	(1,211.69)	0.00	(1,211.69)
0810-Dues and Fees	(900.00)	0.00	(900.00)
0890-Misc Expenditures	(227.23)	(86.10)	(313.33)
Expenditure Totals	(37,668.53)	(9,654.18)	(47,322.71)

Principals Cash and Activity Reports for
the Month of November
Details for John F Kennedy Jr High

John F Kennedy Jr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	164,444.53	9,043.51	0.00	(13,991.26)	159,496.78

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	2,081.54	705.07	2,786.61
1741-General Fees	10,116.00	1,519.00	11,635.00
1743-Curricular Fees	10,936.50	941.00	11,877.50
1747-Extra-curr. Fees	1,630.00	230.00	1,860.00
1750-Revenue from Enterprise Activi	1,861.53	111.90	1,973.43
1760-Student Fines	2,106.00	377.00	2,483.00
1770-School Fundraiser	3,143.00	5,021.00	8,164.00
1920-Donations	12,299.00	138.54	12,437.54
Receipt Totals	44,173.57	9,043.51	53,217.08

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	100.00	0.00	100.00
5210-Trx (in)out - Fd21 - SchSupp	30,968.00	0.00	30,968.00
5220-Trx (in)out - Fd21 - InSchool	0.00	7,401.42	7,401.42
5221-Trx (in)out - Fd21 - InSchool	0.00	(7,401.42)	(7,401.42)
Transfer Totals	31,068.00	0.00	31,068.00

Expenditures	Thru 10/31	In November	Thru 11/30
0194-Hourly-School Resrc Officers	0.00	(150.00)	(150.00)
0210-State Retirement	0.00	(30.33)	(30.33)
0220-Social Security	0.00	(11.50)	(11.50)
0270-Workers' Comp Medical Claims	0.00	(0.75)	(0.75)
0320-Professional Educational Svcs	0.00	(200.00)	(200.00)
0340-Other Professional Services	(579.55)	(111.23)	(690.78)
0345-Audit/Acctg/Other BusSvc	(157.86)	0.00	(157.86)
0350-Technical Services	(5,741.58)	(491.96)	(6,233.54)
0440-Rentals	(1,410.85)	(316.26)	(1,727.11)
0518-Stdnt Day Travel/Field Trips	(1,410.75)	(1,783.50)	(3,194.25)
0530-Communication (Phone & Other)	(347.73)	(194.20)	(541.93)
0535-Postage Services	(261.65)	(294.29)	(555.94)
0550-Printing & Binding Services	(1,076.40)	(827.71)	(1,904.11)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0610-General Supplies	(16,072.06)	(8,008.18)	(24,080.24)
0612-Stdnt Noninstructional Food	(3,953.59)	(444.78)	(4,398.37)
0613-Staff Food	0.00	(652.00)	(652.00)
0644-Library Books (Physical)	(16.91)	(301.51)	(318.42)
0650-Supplies - Technology Related	(3,869.16)	(173.06)	(4,042.22)
0680-Maintenance Supplies	(482.82)	0.00	(482.82)
0810-Dues and Fees	(1,150.00)	0.00	(1,150.00)
0890-Misc Expenditures	0.00	0.00	0.00
Expenditure Totals	(36,530.91)	(13,991.26)	(50,522.17)

Principals Cash and Activity Reports for
the Month of November
Details for Matheson Jr High

Matheson Jr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	343,528.58	13,272.39	0.00	(13,850.08)	342,950.89

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	4,706.83	1,487.90	6,194.73
1741-General Fees	16,016.25	1,170.00	17,186.25
1743-Curricular Fees	8,372.25	848.25	9,220.50
1745-Co-curricular Fees	845.00	96.00	941.00
1747-Extra-curr. Fees	3,949.00	661.00	4,610.00
1750-Revenue from Enterprise Activi	1,417.40	149.20	1,566.60
1760-Student Fines	791.59	135.60	927.19
1770-School Fundraiser	1,829.21	2,946.00	4,775.21
1920-Donations	321.78	5,880.44	6,202.22
1990-Miscellaneous Revenue	187.40	(102.00)	85.40
Receipt Totals	38,436.71	13,272.39	51,709.10

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	200.00	0.00	200.00
5210-Trx (in)out - Fd21 - SchSupp	37,151.00	0.00	37,151.00
5220-Trx (in)out - Fd21 - InSchool	2,014.10	1,043.45	3,057.55
5221-Trx (in)out - Fd21 - InSchool	(2,014.10)	(1,043.45)	(3,057.55)
Transfer Totals	37,351.00	0.00	37,351.00

Expenditures	Thru 10/31	In November	Thru 11/30
0330-Employee Training & Devel	0.00	(60.00)	(60.00)
0340-Other Professional Services	(71.83)	0.00	(71.83)
0345-Audit/Acctg/Other BusSvc	(1,119.88)	(131.76)	(1,251.64)
0350-Technical Services	(11,058.30)	(1,296.00)	(12,354.30)
0431-Non-Tech Equip Repair Services	(125.00)	0.00	(125.00)
0440-Rentals	(375.80)	(131.80)	(507.60)
0518-Stdnt Day Travel/Field Trips	(1,441.00)	(275.00)	(1,716.00)
0530-Communication (Phone & Other)	(260.40)	(292.23)	(552.63)
0535-Postage Services	(134.67)	(461.95)	(596.62)
0550-Printing & Binding Services	(794.01)	(81.34)	(875.35)
0610-General Supplies	(23,145.84)	(10,045.53)	(33,191.37)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0612-Stdnt Noninstructional Food	(2,506.76)	(640.34)	(3,147.10)
0613-Staff Food	(696.00)	53.04	(642.96)
0644-Library Books (Physical)	(504.87)	(185.74)	(690.61)
0650-Supplies - Technology Related	(2,506.44)	(266.43)	(2,772.87)
0680-Maintenance Supplies	(323.16)	0.00	(323.16)
0890-Misc Expenditures	(161.00)	(35.00)	(196.00)
Expenditure Totals	(45,224.96)	(13,850.08)	(59,075.04)

Principals Cash and Activity Reports for
the Month of November
Details for Olympus Jr High

Olympus Jr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	347,873.34	6,527.45	0.00	(33,159.60)	321,241.19

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	4,730.32	1,532.30	6,262.62
1741-General Fees	19,503.00	891.00	20,394.00
1743-Curricular Fees	13,754.50	1,613.50	15,368.00
1745-Co-curricular Fees	190.00	15.00	205.00
1747-Extra-curr. Fees	7,768.00	1,427.00	9,195.00
1750-Revenue from Enterprise Activi	5,550.57	565.15	6,115.72
1760-Student Fines	280.55	83.50	364.05
1770-School Fundraiser	0.00	0.00	0.00
1920-Donations	272.94	400.00	672.94
1990-Miscellaneous Revenue	0.00	0.00	0.00
Receipt Totals	52,049.88	6,527.45	58,577.33

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	200.00	0.00	200.00
5210-Trx (in)out - Fd21 - SchSupp	29,807.00	0.00	29,807.00
5220-Trx (in)out - Fd21 - InSchool	6,300.00	0.00	6,300.00
5221-Trx (in)out - Fd21 - InSchool	(6,300.00)	0.00	(6,300.00)
Transfer Totals	30,007.00	0.00	30,007.00

Expenditures	Thru 10/31	In November	Thru 11/30
0220-Social Security	0.00	0.00	0.00
0270-Workers' Comp Medical Claims	0.00	0.00	0.00
0330-Employee Training & Devel	(760.00)	0.00	(760.00)
0340-Other Professional Services	(68.51)	0.00	(68.51)
0345-Audit/Acctg/Other BusSvc	(1,119.60)	(161.86)	(1,281.46)
0350-Technical Services	(11,491.49)	(2,214.12)	(13,705.61)
0440-Rentals	(139.95)	(724.95)	(864.90)
0518-Stdnt Day Travel/Field Trips	(1,292.00)	(481.25)	(1,773.25)
0530-Communication (Phone & Other)	(224.97)	(107.34)	(332.31)
0535-Postage Services	(297.03)	(59.96)	(356.99)
0550-Printing & Binding Services	(4,565.32)	(64.91)	(4,630.23)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0610-General Supplies	(11,517.09)	(10,857.51)	(22,374.60)
0612-Stdnt Noninstructional Food	(2,755.84)	(3,392.97)	(6,148.81)
0642-Textbooks (Electronic/Online)	(3,450.00)	0.00	(3,450.00)
0644-Library Books (Physical)	0.00	(374.22)	(374.22)
0650-Supplies - Technology Related	(9,112.21)	(14,720.51)	(23,832.72)
0810-Dues and Fees	(448.00)	0.00	(448.00)
0890-Misc Expenditures	(212.97)	0.00	(212.97)
Expenditure Totals	(47,454.98)	(33,159.60)	(80,614.58)

Principals Cash and Activity Reports for
the Month of November
Details for Valley Jr High

Valley Jr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	410,086.19	2,933.34	0.00	(7,734.46)	405,285.07
Receipts	Thru 10/31	In November	Thru 11/30		
1510-Interest on Investments	5,566.46	1,769.89	7,336.35		
1741-General Fees	7,355.00	109.00	7,464.00		
1743-Curricular Fees	1,891.50	238.00	2,129.50		
1747-Extra-curr. Fees	270.00	20.00	290.00		
1750-Revenue from Enterprise Activi	798.23	435.18	1,233.41		
1760-Student Fines	180.40	301.27	481.67		
1920-Donations	10,140.00	60.00	10,200.00		
Receipt Totals	26,201.59	2,933.34	29,134.93		
Transfers	Thru 10/31	In November	Thru 11/30		
5200-Trx (in)out - Other	200.00	0.00	200.00		
5210-Trx (in)out - Fd21 - SchSupp	23,813.00	0.00	23,813.00		
Transfer Totals	24,013.00	0.00	24,013.00		
Expenditures	Thru 10/31	In November	Thru 11/30		
0136-Hourly-Teachers	(3,572.95)	0.00	(3,572.95)		
0210-State Retirement	(715.78)	0.00	(715.78)		
0220-Social Security	(266.93)	0.00	(266.93)		
0270-Workers' Comp Medical Claims	(17.87)	0.00	(17.87)		
0340-Other Professional Services	(336.94)	(61.97)	(398.91)		
0345-Audit/Acctg/Other BusSvc	0.00	(10.62)	(10.62)		
0350-Technical Services	(1,158.21)	0.00	(1,158.21)		
0431-Non-Tech Equip Repair Services	(384.00)	0.00	(384.00)		
0440-Rentals	(414.00)	(25.00)	(439.00)		
0518-Stdnt Day Travel/Field Trips	(1,311.75)	(3,450.26)	(4,762.01)		
0535-Postage Services	(1,150.79)	(111.43)	(1,262.22)		
0550-Printing & Binding Services	(842.37)	0.00	(842.37)		
0580-Staff Travel/Per Diem	(150.00)	0.00	(150.00)		
0610-General Supplies	(10,013.68)	(2,047.85)	(12,061.53)		
0612-Stdnt Noninstructional Food	(2,325.06)	(714.08)	(3,039.14)		
0613-Staff Food	(744.36)	(599.98)	(1,344.34)		

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0642-Textbooks (Electronic/Online)	(3,049.99)	0.00	(3,049.99)
0644-Library Books (Physical)	409.10	0.00	409.10
0650-Supplies - Technology Related	(3,733.20)	(713.27)	(4,446.47)
Expenditure Totals	(29,778.78)	(7,734.46)	(37,513.24)

Principals Cash and Activity Reports for
the Month of November
Details for Wasatch Jr High

Wasatch Jr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	211,454.01	6,942.65	0.00	(26,330.30)	192,066.36

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	2,797.58	913.88	3,711.46
1741-General Fees	24,520.00	552.50	25,072.50
1743-Curricular Fees	19,640.50	1,443.50	21,084.00
1747-Extra-curr. Fees	6,065.00	2,940.00	9,005.00
1750-Revenue from Enterprise Activi	6,099.90	809.01	6,908.91
1760-Student Fines	135.35	184.68	320.03
1920-Donations	726.76	99.08	825.84
1990-Miscellaneous Revenue	3,295.00	0.00	3,295.00
Receipt Totals	63,280.09	6,942.65	70,222.74

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	200.00	0.00	200.00
5210-Trx (in)out - Fd21 - SchSupp	30,401.00	0.00	30,401.00
5220-Trx (in)out - Fd21 - InSchool	0.00	12,114.99	12,114.99
5221-Trx (in)out - Fd21 - InSchool	0.00	(12,114.99)	(12,114.99)
Transfer Totals	30,601.00	0.00	30,601.00

Expenditures	Thru 10/31	In November	Thru 11/30
0166-Hourly-Aides/Para-Professnls	(1,000.00)	0.00	(1,000.00)
0220-Social Security	(76.50)	0.00	(76.50)
0270-Workers' Comp Medical Claims	(5.00)	0.00	(5.00)
0340-Other Professional Services	(69.41)	0.00	(69.41)
0345-Audit/Acctg/Other BusSvc	(1,396.53)	(250.80)	(1,647.33)
0350-Technical Services	(7,919.62)	(895.38)	(8,815.00)
0440-Rentals	(1,333.00)	(399.95)	(1,732.95)
0518-Stdnt Day Travel/Field Trips	(5,709.75)	(530.75)	(6,240.50)
0530-Communication (Phone & Other)	(260.40)	(173.72)	(434.12)
0535-Postage Services	(35.42)	(0.59)	(36.01)
0550-Printing & Binding Services	(1,388.22)	(1,995.89)	(3,384.11)
0610-General Supplies	(23,520.87)	(14,690.18)	(38,211.05)
0612-Stdnt Noninstructional Food	(1,355.32)	(2,345.28)	(3,700.60)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0613-Staff Food	(992.00)	0.00	(992.00)
0644-Library Books (Physical)	(28.95)	(120.53)	(149.48)
0650-Supplies - Technology Related	(14,915.25)	(1,427.23)	(16,342.48)
0680-Maintenance Supplies	(30.51)	0.00	(30.51)
0810-Dues and Fees	(129.00)	0.00	(129.00)
0890-Misc Expenditures	(16.26)	(3,500.00)	(3,516.26)
Expenditure Totals	(60,182.01)	(26,330.30)	(86,512.31)

Principals Cash and Activity Reports for
the Month of November
Details for West Lake Jr High

West Lake Jr High	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	75,086.20	2,652.14	0.00	(4,392.47)	73,345.87

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	928.58	327.31	1,255.89
1741-General Fees	8,021.00	540.00	8,561.00
1743-Curricular Fees	7,880.00	775.00	8,655.00
1745-Co-curricular Fees	150.00	60.00	210.00
1747-Extra-curr. Fees	630.00	40.00	670.00
1750-Revenue from Enterprise Activi	643.91	9.33	653.24
1760-Student Fines	255.00	0.00	255.00
1920-Donations	655.00	895.50	1,550.50
1990-Miscellaneous Revenue	140.00	5.00	145.00
Receipt Totals	19,303.49	2,652.14	21,955.63

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	200.00	0.00	200.00
5210-Trx (in)out - Fd21 - SchSupp	27,566.00	0.00	27,566.00
Transfer Totals	27,766.00	0.00	27,766.00

Expenditures	Thru 10/31	In November	Thru 11/30
0330-Employee Training & Devel	(60.00)	0.00	(60.00)
0340-Other Professional Services	(61.89)	0.00	(61.89)
0345-Audit/Acctg/Other BusSvc	(412.59)	(115.21)	(527.80)
0350-Technical Services	(126.04)	(51.08)	(177.12)
0440-Rentals	(737.95)	(60.00)	(797.95)
0518-Stdnt Day Travel/Field Trips	(1,218.25)	(137.50)	(1,355.75)
0530-Communication (Phone & Other)	(279.44)	(173.72)	(453.16)
0535-Postage Services	(22.18)	(47.67)	(69.85)
0550-Printing & Binding Services	(54.96)	0.00	(54.96)
0610-General Supplies	(7,550.08)	(2,832.50)	(10,382.58)
0612-Stdnt Noninstructional Food	(1,209.19)	(877.27)	(2,086.46)
0644-Library Books (Physical)	(12.99)	0.00	(12.99)
0650-Supplies - Technology Related	(508.46)	(22.52)	(530.98)

Principals Cash and Activity Reports for
the Month of November

Expenditures	Thru 10/31	In November	Thru 11/30
0890-Misc Expenditures	(12.86)	(75.00)	(87.86)
Expenditure Totals	(12,266.88)	(4,392.47)	(16,659.35)

Principals Cash and Activity Reports for
the Month of November

Details for Hartvigsen Center

Hartvigsen Center	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	36,532.66	155.97	0.00	(112.47)	36,576.16
Receipts	Thru 10/31	In November	Thru 11/30		
1510-Interest on Investments	491.18	155.97	647.15		
1920-Donations	139.95	0.00	139.95		
Receipt Totals	631.13	155.97	787.10		
Transfers	Thru 10/31	In November	Thru 11/30		
5220-Trx (in)out - Fd21 - InSchool	0.00	44.59	44.59		
5221-Trx (in)out - Fd21 - InSchool	0.00	(44.59)	(44.59)		
Transfer Totals	0.00	0.00	0.00		
Expenditures	Thru 10/31	In November	Thru 11/30		
0440-Rentals	(327.00)	0.00	(327.00)		
0610-General Supplies	(139.95)	0.00	(139.95)		
0890-Misc Expenditures	0.00	(112.47)	(112.47)		
Expenditure Totals	(466.95)	(112.47)	(579.42)		

Principals Cash and Activity Reports for
the Month of November

Details for Hilda B Jones Center

Hilda B Jones Center	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	196,061.58	12,837.92	0.00	(13,313.68)	195,585.82

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	2,794.72	848.73	3,643.45
1750-Revenue from Enterprise Activi	16,583.53	11,989.19	28,572.72
Receipt Totals	19,378.25	12,837.92	32,216.17

Transfers	Thru 10/31	In November	Thru 11/30
Transfer Totals			

Expenditures	Thru 10/31	In November	Thru 11/30
0330-Employee Training & Devel	(75.00)	0.00	(75.00)
0340-Other Professional Services	(331.97)	(270.48)	(602.45)
0350-Technical Services	0.00	(334.00)	(334.00)
0610-General Supplies	(29,416.10)	(12,654.20)	(42,070.30)
0612-Stdnt Noninstructional Food	0.00	(28.00)	(28.00)
0650-Supplies - Technology Related	(1,811.00)	0.00	(1,811.00)
0680-Maintenance Supplies	0.00	(27.00)	(27.00)
0810-Dues and Fees	(1,884.77)	0.00	(1,884.77)
Expenditure Totals	(33,518.84)	(13,313.68)	(46,832.52)

Principals Cash and Activity Reports for
the Month of November
Details for Granite Technical Institute

Granite Technical Institute	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	393,257.69	14,373.40	0.00	(15,899.92)	391,731.17
Receipts	Thru 10/31	In November	Thru 11/30		
1743-Curricular Fees	23,705.30	3,970.00	27,675.30		
1747-Extra-curr. Fees	4,399.96	260.00	4,659.96		
1750-Revenue from Enterprise Activi	3,060.84	348.40	3,409.24		
1770-School Fundraiser	10,967.00	9,675.00	20,642.00		
1920-Donations	12,967.70	0.00	12,967.70		
1990-Miscellaneous Revenue	6,774.00	120.00	6,894.00		
Receipt Totals	61,874.80	14,373.40	76,248.20		
Transfers	Thru 10/31	In November	Thru 11/30		
5213-Trx (in)out - Fd21 - CTE	7,000.00	0.00	7,000.00		
Transfer Totals	7,000.00	0.00	7,000.00		
Expenditures	Thru 10/31	In November	Thru 11/30		
0320-Professional Educational Svcs	0.00	(5,000.00)	(5,000.00)		
0340-Other Professional Services	(1.00)	0.00	(1.00)		
0345-Audit/Acctg/Other BusSvc	(933.69)	(402.97)	(1,336.66)		
0350-Technical Services	(2,689.99)	0.00	(2,689.99)		
0412-Disposal Services	(434.70)	(112.58)	(547.28)		
0517-Stdnt Overnight Travel	(2,080.68)	0.00	(2,080.68)		
0518-Stdnt Day Travel/Field Trips	(1,198.95)	(2,475.00)	(3,673.95)		
0550-Printing & Binding Services	(479.74)	(482.58)	(962.32)		
0610-General Supplies	(3,331.47)	(4,410.82)	(7,742.29)		
0612-Stdnt Noninstructional Food	(1,020.50)	(430.57)	(1,451.07)		
0650-Supplies - Technology Related	(254.39)	(26.90)	(281.29)		
0810-Dues and Fees	(2,342.81)	(2,558.50)	(4,901.31)		
0890-Misc Expenditures	(870.19)	0.00	(870.19)		
Expenditure Totals	(15,638.11)	(15,899.92)	(31,538.03)		

Principals Cash and Activity Reports for
the Month of November

Details for Academy Park

Academy Park	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	5,486.21	202.86	0.00	(2,911.05)	2,778.02
Receipts		Thru 10/31	In November	Thru 11/30	
1510-Interest on Investments		100.55	27.86	128.41	
1760-Student Fines		0.00	100.00	100.00	
1920-Donations		455.83	75.00	530.83	
Receipt Totals		556.38	202.86	759.24	
Transfers		Thru 10/31	In November	Thru 11/30	
5210-Trx (in)out - Fd21 - SchSupp		11,423.50	0.00	11,423.50	
Transfer Totals		11,423.50	0.00	11,423.50	
Expenditures		Thru 10/31	In November	Thru 11/30	
0320-Professional Educational Svcs		0.00	(200.00)	(200.00)	
0350-Technical Services		(265.30)	0.00	(265.30)	
0440-Rentals		(417.00)	0.00	(417.00)	
0518-Stdnt Day Travel/Field Trips		0.00	(426.50)	(426.50)	
0530-Communication (Phone & Other)		(173.61)	(130.30)	(303.91)	
0535-Postage Services		(36.17)	(11.86)	(48.03)	
0550-Printing & Binding Services		(495.64)	0.00	(495.64)	
0610-General Supplies		(1,888.52)	(1,265.41)	(3,153.93)	
0612-Stdnt Noninstructional Food		(77.71)	(433.20)	(510.91)	
0613-Staff Food		(1,441.26)	0.00	(1,441.26)	
0650-Supplies - Technology Related		(416.77)	(408.83)	(825.60)	
0890-Misc Expenditures		(228.42)	(34.95)	(263.37)	
Expenditure Totals		(5,440.40)	(2,911.05)	(8,351.45)	

Principals Cash and Activity Reports for
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Details for Arcadia

Arcadia	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	40,479.55	1,709.08	0.00	(1,825.16)	40,363.47

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	515.20	163.23	678.43
1760-Student Fines	0.00	205.00	205.00
1770-School Fundraiser	6,495.00	243.15	6,738.15
1920-Donations	1,401.20	1,097.70	2,498.90
Receipt Totals	8,411.40	1,709.08	10,120.48

Transfers	Thru 10/31	In November	Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp	13,366.50	0.00	13,366.50
5220-Trx (in)out - Fd21 - InSchool	1,500.00	0.00	1,500.00
5221-Trx (in)out - Fd21 - InSchool	(1,500.00)	0.00	(1,500.00)
Transfer Totals	13,366.50	0.00	13,366.50

Expenditures	Thru 10/31	In November	Thru 11/30
0132-Salaries-Substitute Teachers	(145.67)	0.00	(145.67)
0220-Social Security	(11.14)	0.00	(11.14)
0270-Workers' Comp Medical Claims	(0.73)	0.00	(0.73)
0320-Professional Educational Svcs	0.00	(200.00)	(200.00)
0350-Technical Services	0.00	(130.24)	(130.24)
0440-Rentals	(373.00)	0.00	(373.00)
0530-Communication (Phone & Other)	(217.00)	(130.30)	(347.30)
0535-Postage Services	(73.14)	(6.18)	(79.32)
0550-Printing & Binding Services	(1,045.12)	(103.64)	(1,148.76)
0610-General Supplies	(5,086.00)	(1,068.75)	(6,154.75)
0612-Stdnt Noninstructional Food	(218.13)	(177.06)	(395.19)
0613-Staff Food	(1,036.52)	0.00	(1,036.52)
0644-Library Books (Physical)	(181.27)	0.00	(181.27)
0650-Supplies - Technology Related	(2,134.93)	(8.99)	(2,143.92)
0680-Maintenance Supplies	(367.95)	0.00	(367.95)
0810-Dues and Fees	(175.00)	0.00	(175.00)
0890-Misc Expenditures	0.00	0.00	0.00
Expenditure Totals	(11,065.60)	(1,825.16)	(12,890.76)

Principals Cash and Activity Reports for
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Details for Armstrong Academy

Armstrong Academy	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	48,016.12	2,308.34	0.00	(5,081.07)	45,243.39

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	716.04	215.26	931.30
1750-Revenue from Enterprise Activi	2,780.05	385.08	3,165.13
1760-Student Fines	162.00	43.00	205.00
1920-Donations	1,112.00	1,665.00	2,777.00
1990-Miscellaneous Revenue	52.82	0.00	52.82
Receipt Totals	4,822.91	2,308.34	7,131.25

Transfers	Thru 10/31	In November	Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp	22,344.50	0.00	22,344.50
5220-Trx (in)out - Fd21 - InSchool	4,800.00	0.00	4,800.00
5221-Trx (in)out - Fd21 - InSchool	(4,800.00)	0.00	(4,800.00)
Transfer Totals	22,344.50	0.00	22,344.50

Expenditures	Thru 10/31	In November	Thru 11/30
0320-Professional Educational Svcs	0.00	(200.00)	(200.00)
0350-Technical Services	(411.18)	(117.14)	(528.32)
0440-Rentals	(397.95)	(24.95)	(422.90)
0518-Stdnt Day Travel/Field Trips	(1,160.50)	(837.00)	(1,997.50)
0530-Communication (Phone & Other)	(162.63)	(150.78)	(313.41)
0535-Postage Services	(348.69)	(67.87)	(416.56)
0540-Advertising Services	0.00	0.00	0.00
0550-Printing & Binding Services	(726.59)	(233.30)	(959.89)
0610-General Supplies	(7,717.28)	(2,830.61)	(10,547.89)
0612-Stdnt Noninstructional Food	(262.58)	(160.52)	(423.10)
0644-Library Books (Physical)	(2,783.09)	0.00	(2,783.09)
0650-Supplies - Technology Related	(777.77)	(39.99)	(817.76)
0680-Maintenance Supplies	(1,173.15)	(383.85)	(1,557.00)
0810-Dues and Fees	(434.00)	0.00	(434.00)
0890-Misc Expenditures	(181.91)	(35.06)	(216.97)
Expenditure Totals	(16,537.32)	(5,081.07)	(21,618.39)

Principals Cash and Activity Reports for
the Month of November

Details for Bacchus

Bacchus	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	45,935.39	337.06	0.00	(1,186.24)	45,086.21
Receipts					
		Thru 10/31	In November		Thru 11/30
1510-Interest on Investments		620.17	200.36		820.53
1750-Revenue from Enterprise Activi		62.70	31.70		94.40
1920-Donations		1,179.04	105.00		1,284.04
Receipt Totals		1,861.91	337.06		2,198.97
Transfers					
		Thru 10/31	In November		Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp		11,122.00	0.00		11,122.00
Transfer Totals		11,122.00	0.00		11,122.00
Expenditures					
		Thru 10/31	In November		Thru 11/30
0440-Rentals		(429.00)	0.00		(429.00)
0518-Stdnt Day Travel/Field Trips		0.00	(30.00)		(30.00)
0535-Postage Services		(167.64)	(33.45)		(201.09)
0550-Printing & Binding Services		(268.56)	0.00		(268.56)
0610-General Supplies		(4,012.56)	(172.98)		(4,185.54)
0613-Staff Food		0.00	(199.00)		(199.00)
0650-Supplies - Technology Related		(917.38)	(691.49)		(1,608.87)
0890-Misc Expenditures		(47.35)	(59.32)		(106.67)
Expenditure Totals		(5,842.49)	(1,186.24)		(7,028.73)

Principals Cash and Activity Reports for
the Month of November

Details for Beehive

Beehive	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	30,809.95	405.45	0.00	(3,316.98)	27,898.42
Receipts		Thru 10/31	In November	Thru 11/30	
1510-Interest on Investments		438.66	135.45	574.11	
1760-Student Fines		14.00	0.00	14.00	
1920-Donations		2,128.71	270.00	2,398.71	
Receipt Totals		2,581.37	405.45	2,986.82	
Transfers		Thru 10/31	In November	Thru 11/30	
5210-Trx (in)out - Fd21 - SchSupp		14,673.00	0.00	14,673.00	
5220-Trx (in)out - Fd21 - InSchool		248.55	0.00	248.55	
5221-Trx (in)out - Fd21 - InSchool		(248.55)	0.00	(248.55)	
Transfer Totals		14,673.00	0.00	14,673.00	
Expenditures		Thru 10/31	In November	Thru 11/30	
0350-Technical Services		(1,581.40)	0.00	(1,581.40)	
0440-Rentals		(417.00)	(317.20)	(734.20)	
0530-Communication (Phone & Other)		(160.92)	(107.34)	(268.26)	
0535-Postage Services		(125.23)	(62.18)	(187.41)	
0550-Printing & Binding Services		(14.25)	0.00	(14.25)	
0610-General Supplies		(5,908.78)	(2,096.89)	(8,005.67)	
0612-Stdnt Noninstructional Food		(434.49)	(259.31)	(693.80)	
0613-Staff Food		(834.05)	0.00	(834.05)	
0650-Supplies - Technology Related		(389.46)	(419.84)	(809.30)	
0890-Misc Expenditures		(8.46)	(54.22)	(62.68)	
Expenditure Totals		(9,874.04)	(3,316.98)	(13,191.02)	

Principals Cash and Activity Reports for
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Details for Bennion Elementary

Bennion Elementary	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	30,500.54	1,255.22	(93.87)	(3,904.40)	27,757.49

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	337.11	133.76	470.87
1750-Revenue from Enterprise Activi	348.21	0.00	348.21
1760-Student Fines	0.00	20.00	20.00
1770-School Fundraiser	9,819.60	0.00	9,819.60
1920-Donations	1,398.07	1,101.46	2,499.53
Receipt Totals	11,902.99	1,255.22	13,158.21

Transfers	Thru 10/31	In November	Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp	13,082.47	(93.87)	12,988.60
Transfer Totals	13,082.47	(93.87)	12,988.60

Expenditures	Thru 10/31	In November	Thru 11/30
0194-Hourly-School Resrc Officers	0.00	(125.00)	(125.00)
0210-State Retirement	0.00	(25.28)	(25.28)
0220-Social Security	0.00	(9.60)	(9.60)
0270-Workers' Comp Medical Claims	0.00	(0.63)	(0.63)
0320-Professional Educational Svcs	0.00	(200.00)	(200.00)
0350-Technical Services	(18.98)	(704.70)	(723.68)
0440-Rentals	(692.47)	0.00	(692.47)
0518-Stdnt Day Travel/Field Trips	(239.00)	(220.00)	(459.00)
0530-Communication (Phone & Other)	(160.92)	(107.34)	(268.26)
0535-Postage Services	(285.98)	(119.19)	(405.17)
0550-Printing & Binding Services	(1,595.10)	0.00	(1,595.10)
0610-General Supplies	(3,066.20)	(1,320.28)	(4,386.48)
0612-Stdnt Noninstructional Food	(305.96)	(477.71)	(783.67)
0613-Staff Food	(386.33)	0.00	(386.33)
0642-Textbooks (Electronic/Online)	(572.74)	(395.00)	(967.74)
0644-Library Books (Physical)	(293.40)	(199.67)	(493.07)
0650-Supplies - Technology Related	(556.32)	0.00	(556.32)
Expenditure Totals	(8,173.40)	(3,904.40)	(12,077.80)

Principals Cash and Activity Reports for
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Details for Jim Bridger

Jim Bridger	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	22,919.81	384.94	0.00	(1,873.61)	21,431.14
Receipts	Thru 10/31	In November	Thru 11/30		
1510-Interest on Investments	204.93	104.94	309.87		
1750-Revenue from Enterprise Activi	1,059.45	0.00	1,059.45		
1920-Donations	13,903.91	280.00	14,183.91		
Receipt Totals	15,168.29	384.94	15,553.23		
Transfers	Thru 10/31	In November	Thru 11/30		
5210-Trx (in)out - Fd21 - SchSupp	10,117.00	0.00	10,117.00		
5220-Trx (in)out - Fd21 - InSchool	3,950.00	0.00	3,950.00		
5221-Trx (in)out - Fd21 - InSchool	(3,950.00)	0.00	(3,950.00)		
Transfer Totals	10,117.00	0.00	10,117.00		
Expenditures	Thru 10/31	In November	Thru 11/30		
0350-Technical Services	(825.90)	58.90	(767.00)		
0440-Rentals	(24.95)	(24.95)	(49.90)		
0518-Stdnt Day Travel/Field Trips	0.00	(766.00)	(766.00)		
0530-Communication (Phone & Other)	(130.20)	(86.86)	(217.06)		
0535-Postage Services	(88.92)	(17.68)	(106.60)		
0550-Printing & Binding Services	(1,448.31)	0.00	(1,448.31)		
0610-General Supplies	(4,114.87)	(578.96)	(4,693.83)		
0612-Stdnt Noninstructional Food	(208.39)	(150.46)	(358.85)		
0613-Staff Food	(412.47)	0.00	(412.47)		
0641-Textbooks (Physical)	(320.04)	0.00	(320.04)		
0642-Textbooks (Electronic/Online)	(756.25)	0.00	(756.25)		
0644-Library Books (Physical)	(559.45)	(259.30)	(818.75)		
0650-Supplies - Technology Related	(11.48)	0.00	(11.48)		
0890-Misc Expenditures	(183.36)	(48.30)	(231.66)		
Expenditure Totals	(9,084.59)	(1,873.61)	(10,958.20)		

Principals Cash and Activity Reports for
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Details for Copper Hills

Copper Hills	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	22,627.93	1,631.99	0.00	(1,331.24)	22,928.68

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	274.37	104.02	378.39
1750-Revenue from Enterprise Activi	51.50	0.00	51.50
1760-Student Fines	0.00	20.00	20.00
1770-School Fundraiser	20,669.60	728.00	21,397.60
1920-Donations	455.41	779.97	1,235.38
Receipt Totals	21,450.88	1,631.99	23,082.87

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	0.00	0.00	0.00
5210-Trx (in)out - Fd21 - SchSupp	13,634.50	0.00	13,634.50
Transfer Totals	13,634.50	0.00	13,634.50

Expenditures	Thru 10/31	In November	Thru 11/30
0345-Audit/Acctg/Other BusSvc	(3.40)	(3.00)	(6.40)
0350-Technical Services	(1,030.00)	0.00	(1,030.00)
0440-Rentals	(513.85)	(34.95)	(548.80)
0518-Stdnt Day Travel/Field Trips	0.00	(385.00)	(385.00)
0530-Communication (Phone & Other)	(195.31)	(108.58)	(303.89)
0535-Postage Services	(16.60)	(56.93)	(73.53)
0550-Printing & Binding Services	(1,549.06)	(82.75)	(1,631.81)
0610-General Supplies	(16,971.22)	(120.12)	(17,091.34)
0613-Staff Food	(380.92)	0.00	(380.92)
0642-Textbooks (Electronic/Online)	(399.00)	0.00	(399.00)
0644-Library Books (Physical)	(622.55)	(159.92)	(782.47)
0650-Supplies - Technology Related	(915.99)	(379.99)	(1,295.98)
0680-Maintenance Supplies	(8.72)	0.00	(8.72)
0890-Misc Expenditures	0.00	0.00	0.00
Expenditure Totals	(22,606.62)	(1,331.24)	(23,937.86)

Principals Cash and Activity Reports for
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Details for Cottonwood Elementary

Cottonwood Elementary	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	88,445.43	18,424.34	0.00	(6,476.48)	100,393.29

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	1,157.27	379.71	1,536.98
1750-Revenue from Enterprise Activi	0.00	4,521.00	4,521.00
1760-Student Fines	18.00	10.00	28.00
1770-School Fundraiser	2,986.50	10,825.90	13,812.40
1920-Donations	5,736.00	2,687.73	8,423.73
Receipt Totals	9,897.77	18,424.34	28,322.11

Transfers	Thru 10/31	In November	Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp	11,490.50	0.00	11,490.50
5220-Trx (in)out - Fd21 - InSchool	9,504.09	0.00	9,504.09
5221-Trx (in)out - Fd21 - InSchool	(9,504.09)	0.00	(9,504.09)
Transfer Totals	11,490.50	0.00	11,490.50

Expenditures	Thru 10/31	In November	Thru 11/30
0136-Hourly-Teachers	(200.00)	0.00	(200.00)
0210-State Retirement	(41.58)	0.00	(41.58)
0220-Social Security	(15.04)	0.00	(15.04)
0270-Workers' Comp Medical Claims	(1.00)	0.00	(1.00)
0440-Rentals	(373.00)	(216.00)	(589.00)
0518-Stdnt Day Travel/Field Trips	0.00	0.00	0.00
0530-Communication (Phone & Other)	(130.20)	(86.86)	(217.06)
0535-Postage Services	(31.24)	(14.12)	(45.36)
0550-Printing & Binding Services	(225.27)	(89.24)	(314.51)
0610-General Supplies	(6,389.86)	(533.38)	(6,923.24)
0612-Stdnt Noninstructional Food	(1,042.84)	0.00	(1,042.84)
0613-Staff Food	(220.64)	0.00	(220.64)
0650-Supplies - Technology Related	(497.73)	(5,536.88)	(6,034.61)
0680-Maintenance Supplies	(112.20)	0.00	(112.20)
Expenditure Totals	(9,280.60)	(6,476.48)	(15,757.08)

Principals Cash and Activity Reports for
the Month of November

Details for Crestview

Crestview	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	32,469.98	23,940.01	0.00	(4,561.39)	51,848.60

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	466.52	144.82	611.34
1770-School Fundraiser	0.00	6,990.87	6,990.87
1920-Donations	1,126.61	16,804.32	17,930.93
Receipt Totals	1,593.13	23,940.01	25,533.14

Transfers	Thru 10/31	In November	Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp	16,381.50	0.00	16,381.50
5220-Trx (in)out - Fd21 - InSchool	0.00	15,400.00	15,400.00
5221-Trx (in)out - Fd21 - InSchool	0.00	(15,400.00)	(15,400.00)
5222-Trx (in)out - Fd21 - CellTower	2,368.00	0.00	2,368.00
Transfer Totals	18,749.50	0.00	18,749.50

Expenditures	Thru 10/31	In November	Thru 11/30
0345-Audit/Acctg/Other BusSvc	0.00	(973.15)	(973.15)
0350-Technical Services	(475.00)	(142.20)	(617.20)
0432-Tech Equip Repair/Maint	0.00	0.00	0.00
0440-Rentals	(373.00)	(224.55)	(597.55)
0518-Stdnt Day Travel/Field Trips	0.00	(1,395.50)	(1,395.50)
0530-Communication (Phone & Other)	(130.20)	(86.86)	(217.06)
0535-Postage Services	(59.48)	(17.35)	(76.83)
0550-Printing & Binding Services	(402.94)	(82.75)	(485.69)
0610-General Supplies	(7,042.62)	(918.91)	(7,961.53)
0612-Stdnt Noninstructional Food	(201.67)	0.00	(201.67)
0613-Staff Food	(364.15)	0.00	(364.15)
0641-Textbooks (Physical)	(199.90)	0.00	(199.90)
0644-Library Books (Physical)	(309.56)	(686.55)	(996.11)
0650-Supplies - Technology Related	(379.99)	0.00	(379.99)
0890-Misc Expenditures	(20.00)	(33.57)	(53.57)
Expenditure Totals	(9,958.51)	(4,561.39)	(14,519.90)

Principals Cash and Activity Reports for
the Month of November

Details for Diamond Ridge Elementary

Diamond Ridge Elementary	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	115,481.17	1,479.91	0.00	(2,998.30)	113,962.78
Receipts		Thru 10/31	In November	Thru 11/30	
1510-Interest on Investments		1,485.24	496.49	1,981.73	
1760-Student Fines		48.77	61.94	110.71	
1920-Donations		10,645.44	921.48	11,566.92	
Receipt Totals		12,179.45	1,479.91	13,659.36	
Transfers		Thru 10/31	In November	Thru 11/30	
5210-Trx (in)out - Fd21 - SchSupp		17,252.50	0.00	17,252.50	
Transfer Totals		17,252.50	0.00	17,252.50	
Expenditures		Thru 10/31	In November	Thru 11/30	
0320-Professional Educational Svcs		0.00	(200.00)	(200.00)	
0350-Technical Services		(304.00)	(602.46)	(906.46)	
0440-Rentals		(578.00)	0.00	(578.00)	
0518-Stdnt Day Travel/Field Trips		(1,654.00)	(784.85)	(2,438.85)	
0530-Communication (Phone & Other)		(235.94)	(159.60)	(395.54)	
0535-Postage Services		(8.47)	(23.72)	(32.19)	
0550-Printing & Binding Services		(42.75)	0.00	(42.75)	
0610-General Supplies		(2,416.81)	(664.15)	(3,080.96)	
0612-Stdnt Noninstructional Food		(178.52)	(33.97)	(212.49)	
0613-Staff Food		(544.74)	0.00	(544.74)	
0641-Textbooks (Physical)		0.00	(354.42)	(354.42)	
0644-Library Books (Physical)		(149.21)	(134.27)	(283.48)	
0650-Supplies - Technology Related		(520.00)	0.00	(520.00)	
0890-Misc Expenditures		0.00	(40.86)	(40.86)	
Expenditure Totals		(6,632.44)	(2,998.30)	(9,630.74)	

Principals Cash and Activity Reports for
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Details for Howard R Driggs

Howard R Driggs	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	37,633.79	(695.83)	0.00	(5,679.82)	31,258.14

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	422.57	166.59	589.16
1750-Revenue from Enterprise Activi	42.19	0.00	42.19
1920-Donations	15,528.85	(862.42)	14,666.43
Receipt Totals	15,993.61	(695.83)	15,297.78

Transfers	Thru 10/31	In November	Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp	15,008.00	0.00	15,008.00
5220-Trx (in)out - Fd21 - InSchool	13,164.00	0.00	13,164.00
5221-Trx (in)out - Fd21 - InSchool	(13,164.00)	0.00	(13,164.00)
Transfer Totals	15,008.00	0.00	15,008.00

Expenditures	Thru 10/31	In November	Thru 11/30
0186-Hourly-Custodial & Maintenance	(172.20)	(189.00)	(361.20)
0210-State Retirement	(40.79)	(44.77)	(85.56)
0220-Social Security	(13.17)	(14.46)	(27.63)
0270-Workers' Comp Medical Claims	(0.86)	(0.95)	(1.81)
0320-Professional Educational Svcs	0.00	0.00	0.00
0350-Technical Services	(53.96)	(19.43)	(73.39)
0440-Rentals	(415.00)	0.00	(415.00)
0518-Stdnt Day Travel/Field Trips	0.00	(1,726.00)	(1,726.00)
0530-Communication (Phone & Other)	(130.20)	(86.86)	(217.06)
0535-Postage Services	(19.24)	(57.66)	(76.90)
0550-Printing & Binding Services	(939.58)	(593.49)	(1,533.07)
0610-General Supplies	(4,132.04)	(2,159.31)	(6,291.35)
0612-Stdnt Noninstructional Food	(743.38)	0.00	(743.38)
0613-Staff Food	(621.18)	(64.95)	(686.13)
0641-Textbooks (Physical)	(977.52)	(27.31)	(1,004.83)
0642-Textbooks (Electronic/Online)	(242.00)	0.00	(242.00)
0644-Library Books (Physical)	(1,073.21)	0.00	(1,073.21)
0650-Supplies - Technology Related	(1,866.64)	(625.86)	(2,492.50)

Principals Cash and Activity Reports for
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Expenditures	Thru 10/31	In November	Thru 11/30
0890-Misc Expenditures	0.00	(69.77)	(69.77)
Expenditure Totals	(11,440.97)	(5,679.82)	(17,120.79)

Principals Cash and Activity Reports for
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Details for Eastwood

Eastwood	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	25,081.31	1,298.64	0.00	(5,220.32)	21,159.63
Receipts	Thru 10/31	In November	Thru 11/30		
1510-Interest on Investments	384.89	113.73	498.62		
1920-Donations	2,402.58	1,184.91	3,587.49		
Receipt Totals	2,787.47	1,298.64	4,086.11		
Transfers	Thru 10/31	In November	Thru 11/30		
5210-Trx (in)out - Fd21 - SchSupp	9,447.00	0.00	9,447.00		
Transfer Totals	9,447.00	0.00	9,447.00		
Expenditures	Thru 10/31	In November	Thru 11/30		
0320-Professional Educational Svcs	0.00	(200.00)	(200.00)		
0350-Technical Services	(250.32)	0.00	(250.32)		
0440-Rentals	(350.00)	0.00	(350.00)		
0535-Postage Services	(49.33)	(29.85)	(79.18)		
0550-Printing & Binding Services	(2,094.03)	(61.38)	(2,155.41)		
0610-General Supplies	(3,371.95)	(1,494.37)	(4,866.32)		
0612-Stdnt Noninstructional Food	(55.36)	0.00	(55.36)		
0642-Textbooks (Electronic/Online)	0.00	(2,925.25)	(2,925.25)		
0644-Library Books (Physical)	(44.35)	3.03	(41.32)		
0650-Supplies - Technology Related	(1,730.81)	0.00	(1,730.81)		
0680-Maintenance Supplies	(14.89)	0.00	(14.89)		
0810-Dues and Fees	0.00	(434.00)	(434.00)		
0890-Misc Expenditures	(13.99)	(78.50)	(92.49)		
Expenditure Totals	(7,975.03)	(5,220.32)	(13,195.35)		

Principals Cash and Activity Reports for
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Details for Elk Run Elementary

Elk Run Elementary	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	35,694.14	783.07	0.00	(12,247.30)	24,229.91
Receipts	Thru 10/31	In November	Thru 11/30		
1770-School Fundraiser	36,769.34	0.00	36,769.34		
1920-Donations	161.72	783.07	944.79		
Receipt Totals	36,931.06	783.07	37,714.13		
Transfers	Thru 10/31	In November	Thru 11/30		
5210-Trx (in)out - Fd21 - SchSupp	21,440.00	0.00	21,440.00		
5220-Trx (in)out - Fd21 - InSchool	3,589.46	0.00	3,589.46		
5221-Trx (in)out - Fd21 - InSchool	(3,589.46)	0.00	(3,589.46)		
Transfer Totals	21,440.00	0.00	21,440.00		
Expenditures	Thru 10/31	In November	Thru 11/30		
0320-Professional Educational Svcs	0.00	(200.00)	(200.00)		
0350-Technical Services	(562.92)	(400.37)	(963.29)		
0440-Rentals	(373.00)	0.00	(373.00)		
0518-Stdnt Day Travel/Field Trips	(550.00)	0.00	(550.00)		
0530-Communication (Phone & Other)	(260.40)	(173.72)	(434.12)		
0535-Postage Services	(126.54)	(99.82)	(226.36)		
0550-Printing & Binding Services	(1,940.84)	0.00	(1,940.84)		
0610-General Supplies	(32,700.07)	(9,315.03)	(42,015.10)		
0612-Stdnt Noninstructional Food	(234.94)	(221.41)	(456.35)		
0613-Staff Food	(967.54)	0.00	(967.54)		
0644-Library Books (Physical)	(475.43)	(817.77)	(1,293.20)		
0650-Supplies - Technology Related	(7,102.11)	(971.04)	(8,073.15)		
0680-Maintenance Supplies	0.00	(48.14)	(48.14)		
0810-Dues and Fees	(434.00)	0.00	(434.00)		
0890-Misc Expenditures	(124.95)	0.00	(124.95)		
Expenditure Totals	(45,852.74)	(12,247.30)	(58,100.04)		

Principals Cash and Activity Reports for
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Details for Philo Farnsworth

Philo Farnsworth	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	32,133.60	3,722.61	0.00	(2,033.24)	33,822.97
Receipts					
		Thru 10/31	In November		Thru 11/30
1510-Interest on Investments		145.24	93.18		238.42
1750-Revenue from Enterprise Activi		82.87	0.00		82.87
1760-Student Fines		30.00	(12.00)		18.00
1770-School Fundraiser		18,806.00	3,575.00		22,381.00
1920-Donations		3,789.82	66.43		3,856.25
Receipt Totals		22,853.93	3,722.61		26,576.54
Transfers					
		Thru 10/31	In November		Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp		14,438.50	0.00		14,438.50
Transfer Totals		14,438.50	0.00		14,438.50
Expenditures					
		Thru 10/31	In November		Thru 11/30
0320-Professional Educational Svcs		0.00	0.00		0.00
0350-Technical Services		0.00	0.00		0.00
0440-Rentals		(373.00)	0.00		(373.00)
0518-Stdnt Day Travel/Field Trips		(209.00)	(632.00)		(841.00)
0530-Communication (Phone & Other)		(130.20)	(86.86)		(217.06)
0535-Postage Services		(26.87)	(62.27)		(89.14)
0610-General Supplies		(1,558.99)	(1,046.00)		(2,604.99)
0612-Stdnt Noninstructional Food		(818.65)	(186.95)		(1,005.60)
0644-Library Books (Physical)		(40.49)	0.00		(40.49)
0650-Supplies - Technology Related		(395.16)	0.00		(395.16)
0810-Dues and Fees		(487.63)	0.00		(487.63)
0890-Misc Expenditures		0.00	(19.16)		(19.16)
Expenditure Totals		(4,039.99)	(2,033.24)		(6,073.23)

Principals Cash and Activity Reports for
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Details for Fox Hills

Fox Hills	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	45,526.88	30,421.29	0.00	490.21	76,438.38
Receipts	Thru 10/31	In November	Thru 11/30		
1510-Interest on Investments	724.47	207.52	931.99		
1760-Student Fines	30.00	14.00	44.00		
1770-School Fundraiser	0.00	29,341.94	29,341.94		
1920-Donations	1,258.19	857.83	2,116.02		
Receipt Totals	2,012.66	30,421.29	32,433.95		
Transfers	Thru 10/31	In November	Thru 11/30		
5210-Trx (in)out - Fd21 - SchSupp	18,358.00	0.00	18,358.00		
Transfer Totals	18,358.00	0.00	18,358.00		
Expenditures	Thru 10/31	In November	Thru 11/30		
0350-Technical Services	(1,556.00)	0.00	(1,556.00)		
0518-Stdnt Day Travel/Field Trips	(1,202.50)	(550.00)	(1,752.50)		
0530-Communication (Phone & Other)	(130.20)	(86.86)	(217.06)		
0535-Postage Services	(108.28)	(25.18)	(133.46)		
0550-Printing & Binding Services	(464.54)	(28.20)	(492.74)		
0610-General Supplies	(11,651.14)	(67.05)	(11,718.19)		
0612-Stdnt Noninstructional Food	0.00	(92.35)	(92.35)		
0613-Staff Food	0.00	(380.00)	(380.00)		
0642-Textbooks (Electronic/Online)	(1,558.00)	0.00	(1,558.00)		
0644-Library Books (Physical)	(318.68)	0.00	(318.68)		
0650-Supplies - Technology Related	(713.15)	(331.11)	(1,044.26)		
0680-Maintenance Supplies	(2,139.77)	2,069.65	(70.12)		
0890-Misc Expenditures	0.00	(18.69)	(18.69)		
Expenditure Totals	(19,842.26)	490.21	(19,352.05)		

Principals Cash and Activity Reports for
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Details for John C Fremont

John C Fremont	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	38,861.34	357.14	0.00	(2,599.97)	36,618.51
Receipts	Thru 10/31	In November	Thru 11/30		
1510-Interest on Investments	901.74	287.14	1,188.88		
1760-Student Fines	200.00	0.00	200.00		
1770-School Fundraiser	9,305.25	0.00	9,305.25		
1920-Donations	1,318.68	70.00	1,388.68		
Receipt Totals	11,725.67	357.14	12,082.81		
Transfers	Thru 10/31	In November	Thru 11/30		
5210-Trx (in)out - Fd21 - SchSupp	10,485.50	0.00	10,485.50		
Transfer Totals	10,485.50	0.00	10,485.50		
Expenditures	Thru 10/31	In November	Thru 11/30		
0320-Professional Educational Svcs	0.00	0.00	0.00		
0330-Employee Training & Devel	(47.00)	0.00	(47.00)		
0350-Technical Services	(177.50)	0.00	(177.50)		
0440-Rentals	(430.95)	(34.95)	(465.90)		
0518-Stdnt Day Travel/Field Trips	(275.00)	(843.00)	(1,118.00)		
0530-Communication (Phone & Other)	(86.81)	(86.86)	(173.67)		
0535-Postage Services	(117.76)	(127.76)	(245.52)		
0550-Printing & Binding Services	(799.77)	(410.66)	(1,210.43)		
0610-General Supplies	(4,414.71)	(111.25)	(4,525.96)		
0612-Stdnt Noninstructional Food	(794.80)	(122.41)	(917.21)		
0613-Staff Food	(486.48)	(37.50)	(523.98)		
0650-Supplies - Technology Related	(888.14)	(366.41)	(1,254.55)		
0680-Maintenance Supplies	(31.98)	0.00	(31.98)		
0810-Dues and Fees	0.00	(394.00)	(394.00)		
0890-Misc Expenditures	0.00	(65.17)	(65.17)		
Expenditure Totals	(8,550.90)	(2,599.97)	(11,150.87)		

Principals Cash and Activity Reports for
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Details for Robert Frost

Robert Frost	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	136,081.53	1,815.09	0.00	(4,684.69)	133,211.93

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	1,822.92	574.17	2,397.09
1750-Revenue from Enterprise Activi	1,418.71	0.00	1,418.71
1760-Student Fines	11.00	0.00	11.00
1770-School Fundraiser	6,233.51	1,132.50	7,366.01
1920-Donations	154.07	108.42	262.49
Receipt Totals	9,640.21	1,815.09	11,455.30

Transfers	Thru 10/31	In November	Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp	10,519.00	0.00	10,519.00
5220-Trx (in)out - Fd21 - InSchool	5,683.17	0.00	5,683.17
5221-Trx (in)out - Fd21 - InSchool	(5,683.17)	0.00	(5,683.17)
Transfer Totals	10,519.00	0.00	10,519.00

Expenditures	Thru 10/31	In November	Thru 11/30
0320-Professional Educational Svcs	0.00	0.00	0.00
0330-Employee Training & Devel	(75.00)	0.00	(75.00)
0345-Audit/Acctg/Other BusSvc	(46.89)	(78.69)	(125.58)
0350-Technical Services	(962.56)	(78.38)	(1,040.94)
0440-Rentals	(673.00)	(75.00)	(748.00)
0518-Stdnt Day Travel/Field Trips	(516.00)	0.00	(516.00)
0530-Communication (Phone & Other)	(260.40)	(173.72)	(434.12)
0535-Postage Services	(50.52)	(24.35)	(74.87)
0550-Printing & Binding Services	(908.74)	(727.83)	(1,636.57)
0610-General Supplies	(3,862.50)	(550.10)	(4,412.60)
0612-Stdnt Noninstructional Food	(120.41)	(854.03)	(974.44)
0613-Staff Food	(639.00)	0.00	(639.00)
0642-Textbooks (Electronic/Online)	(4,400.00)	0.00	(4,400.00)
0644-Library Books (Physical)	0.00	(1,418.71)	(1,418.71)
0650-Supplies - Technology Related	(1,173.06)	(529.98)	(1,703.04)
0680-Maintenance Supplies	(62.85)	(173.90)	(236.75)

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Expenditures	Thru 10/31	In November	Thru 11/30
0890-Misc Expenditures	(31.49)	0.00	(31.49)
Expenditure Totals	(13,782.42)	(4,684.69)	(18,467.11)

Principals Cash and Activity Reports for
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Details for David Gourley

David Gourley	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	52,622.13	302.83	0.00	(2,627.09)	50,297.87

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	720.55	227.48	948.03
1750-Revenue from Enterprise Activi	117.37	0.00	117.37
1770-School Fundraiser	492.00	0.00	492.00
1920-Donations	1,089.84	75.35	1,165.19
Receipt Totals	2,419.76	302.83	2,722.59

Transfers	Thru 10/31	In November	Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp	13,768.50	0.00	13,768.50
Transfer Totals	13,768.50	0.00	13,768.50

Expenditures	Thru 10/31	In November	Thru 11/30
0440-Rentals	(85.00)	(39.95)	(124.95)
0518-Stdnt Day Travel/Field Trips	0.00	(357.50)	(357.50)
0530-Communication (Phone & Other)	(130.20)	(86.86)	(217.06)
0535-Postage Services	(125.98)	(53.22)	(179.20)
0550-Printing & Binding Services	(813.92)	0.00	(813.92)
0610-General Supplies	(3,909.80)	(841.34)	(4,751.14)
0613-Staff Food	(212.47)	(427.50)	(639.97)
0641-Textbooks (Physical)	(478.37)	0.00	(478.37)
0650-Supplies - Technology Related	(934.00)	(820.72)	(1,754.72)
0810-Dues and Fees	(53.63)	0.00	(53.63)
Expenditure Totals	(6,743.37)	(2,627.09)	(9,370.46)

Principals Cash and Activity Reports for
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Details for Granger Elementary

Granger Elementary	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	57,788.23	508.88	0.00	1,680.10	59,977.21

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	839.43	254.88	1,094.31
1750-Revenue from Enterprise Activi	1,060.00	0.00	1,060.00
1760-Student Fines	22.00	20.00	42.00
1920-Donations	2,963.90	234.00	3,197.90
Receipt Totals	4,885.33	508.88	5,394.21

Transfers	Thru 10/31	In November	Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp	20,937.50	0.00	20,937.50
5220-Trx (in)out - Fd21 - InSchool	4,697.31	0.00	4,697.31
5221-Trx (in)out - Fd21 - InSchool	(4,697.31)	0.00	(4,697.31)
Transfer Totals	20,937.50	0.00	20,937.50

Expenditures	Thru 10/31	In November	Thru 11/30
0350-Technical Services	(480.90)	0.00	(480.90)
0440-Rentals	(516.52)	(47.84)	(564.36)
0518-Stdnt Day Travel/Field Trips	0.00	0.00	0.00
0530-Communication (Phone & Other)	(260.40)	(173.72)	(434.12)
0535-Postage Services	(12.23)	(3.77)	(16.00)
0550-Printing & Binding Services	(265.48)	(525.57)	(791.05)
0610-General Supplies	(8,503.39)	3,113.61	(5,389.78)
0612-Stdnt Noninstructional Food	(68.59)	(133.66)	(202.25)
0613-Staff Food	(904.86)	4.24	(900.62)
0644-Library Books (Physical)	(1,170.34)	0.00	(1,170.34)
0650-Supplies - Technology Related	(970.91)	(524.18)	(1,495.09)
0890-Misc Expenditures	(1,129.92)	(29.01)	(1,158.93)
Expenditure Totals	(14,283.54)	1,680.10	(12,603.44)

Principals Cash and Activity Reports for
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Details for Hillsdale

Hillsdale	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	81,806.63	54,221.15	0.00	(50,118.86)	85,908.92

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	1,324.11	371.30	1,695.41
1760-Student Fines	65.00	0.00	65.00
1770-School Fundraiser	2,166.00	18,729.85	20,895.85
1920-Donations	1,192.30	35,120.00	36,312.30
Receipt Totals	4,747.41	54,221.15	58,968.56

Transfers	Thru 10/31	In November	Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp	17,721.50	0.00	17,721.50
5220-Trx (in)out - Fd21 - InSchool	0.00	0.00	0.00
5221-Trx (in)out - Fd21 - InSchool	0.00	0.00	0.00
Transfer Totals	17,721.50	0.00	17,721.50

Expenditures	Thru 10/31	In November	Thru 11/30
0136-Hourly-Teachers	(4,069.80)	(22,001.59)	(26,071.39)
0166-Hourly-Aides/Para-Professnls	(12,657.58)	(3,677.49)	(16,335.07)
0210-State Retirement	(863.65)	(4,637.47)	(5,501.12)
0220-Social Security	(1,270.15)	(1,926.96)	(3,197.11)
0270-Workers' Comp Medical Claims	(83.66)	(128.40)	(212.06)
0320-Professional Educational Svcs	(1,200.00)	0.00	(1,200.00)
0350-Technical Services	(507.08)	(1,046.69)	(1,553.77)
0440-Rentals	(24.95)	(24.95)	(49.90)
0518-Stdnt Day Travel/Field Trips	(594.00)	(1,122.00)	(1,716.00)
0530-Communication (Phone & Other)	(130.20)	(86.86)	(217.06)
0535-Postage Services	(27.74)	(46.12)	(73.86)
0550-Printing & Binding Services	(486.85)	(112.50)	(599.35)
0610-General Supplies	(3,759.94)	(15,097.72)	(18,857.66)
0612-Stdnt Noninstructional Food	(127.58)	(210.11)	(337.69)
0613-Staff Food	(215.07)	0.00	(215.07)
0644-Library Books (Physical)	(32.10)	0.00	(32.10)
0650-Supplies - Technology Related	(32.00)	0.00	(32.00)

Principals Cash and Activity Reports for
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Expenditures	Thru 10/31	In November	Thru 11/30
0890-Misc Expenditures	(421.54)	0.00	(421.54)
Expenditure Totals	(26,503.89)	(50,118.86)	(76,622.75)

Principals Cash and Activity Reports for
the Month of November

Details for Hillside

Hillside	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	24,303.83	1,043.30	0.00	(2,276.45)	23,070.68
Receipts		Thru 10/31	In November	Thru 11/30	
1510-Interest on Investments		411.37	111.75	523.12	
1750-Revenue from Enterprise Activi		546.14	0.00	546.14	
1760-Student Fines		0.00	0.00	0.00	
1770-School Fundraiser		0.00	0.00	0.00	
1920-Donations		1,670.82	931.55	2,602.37	
Receipt Totals		2,628.33	1,043.30	3,671.63	
Transfers		Thru 10/31	In November	Thru 11/30	
5210-Trx (in)out - Fd21 - SchSupp		14,539.00	0.00	14,539.00	
5220-Trx (in)out - Fd21 - InSchool		8,000.00	0.00	8,000.00	
5221-Trx (in)out - Fd21 - InSchool		(8,000.00)	0.00	(8,000.00)	
Transfer Totals		14,539.00	0.00	14,539.00	
Expenditures		Thru 10/31	In November	Thru 11/30	
0350-Technical Services		(43.00)	(48.00)	(91.00)	
0440-Rentals		(433.95)	(501.20)	(935.15)	
0518-Stdnt Day Travel/Field Trips		0.00	(64.50)	(64.50)	
0530-Communication (Phone & Other)		(260.40)	(173.72)	(434.12)	
0535-Postage Services		(56.34)	(31.43)	(87.77)	
0550-Printing & Binding Services		(461.06)	0.00	(461.06)	
0610-General Supplies		(7,120.83)	(978.98)	(8,099.81)	
0612-Stdnt Noninstructional Food		373.70	(324.10)	49.60	
0613-Staff Food		(433.12)	0.00	(433.12)	
0644-Library Books (Physical)		(546.14)	(5.77)	(551.91)	
0650-Supplies - Technology Related		(168.91)	(134.20)	(303.11)	
0731-Equipment/Machinery		(6,589.00)	0.00	(6,589.00)	
0810-Dues and Fees		(434.00)	0.00	(434.00)	
0890-Misc Expenditures		(386.46)	(14.55)	(401.01)	
Expenditure Totals		(16,559.51)	(2,276.45)	(18,835.96)	

Principals Cash and Activity Reports for
the Month of November

Details for Hunter Elementary

Hunter Elementary	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	46,233.25	2,261.27	0.00	(16,931.44)	31,563.08

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	314.88	151.27	466.15
1750-Revenue from Enterprise Activi	605.00	0.00	605.00
1770-School Fundraiser	23,761.00	1,620.00	25,381.00
1920-Donations	1,218.00	490.00	1,708.00
Receipt Totals	25,898.88	2,261.27	28,160.15

Transfers	Thru 10/31	In November	Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp	14,740.00	0.00	14,740.00
Transfer Totals	14,740.00	0.00	14,740.00

Expenditures	Thru 10/31	In November	Thru 11/30
0320-Professional Educational Svcs	(200.00)	0.00	(200.00)
0330-Employee Training & Devel	(369.00)	0.00	(369.00)
0350-Technical Services	(533.67)	(571.50)	(1,105.17)
0440-Rentals	(784.71)	(96.91)	(881.62)
0518-Stdnt Day Travel/Field Trips	0.00	(864.00)	(864.00)
0530-Communication (Phone & Other)	(241.39)	(161.02)	(402.41)
0535-Postage Services	(36.40)	(62.75)	(99.15)
0550-Printing & Binding Services	(96.86)	(164.74)	(261.60)
0610-General Supplies	(6,296.23)	(14,617.43)	(20,913.66)
0612-Stdnt Noninstructional Food	(98.79)	(326.34)	(425.13)
0613-Staff Food	(452.39)	0.00	(452.39)
0641-Textbooks (Physical)	(99.00)	0.00	(99.00)
0650-Supplies - Technology Related	(342.07)	0.00	(342.07)
0890-Misc Expenditures	0.00	(66.75)	(66.75)
Expenditure Totals	(9,550.51)	(16,931.44)	(26,481.95)

Principals Cash and Activity Reports for
the Month of November

Details for Jackling

Jackling	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	33,320.30	290.02	0.00	(3,061.08)	30,549.24
Receipts		Thru 10/31	In November	Thru 11/30	
1510-Interest on Investments		397.14	167.43	564.57	
1750-Revenue from Enterprise Activi		1,239.21	0.00	1,239.21	
1770-School Fundraiser		16,375.42	0.00	16,375.42	
1920-Donations		1,648.20	122.59	1,770.79	
Receipt Totals		19,659.97	290.02	19,949.99	
Transfers		Thru 10/31	In November	Thru 11/30	
5210-Trx (in)out - Fd21 - SchSupp		12,964.50	0.00	12,964.50	
5220-Trx (in)out - Fd21 - InSchool		2,645.00	0.00	2,645.00	
5221-Trx (in)out - Fd21 - InSchool		(2,645.00)	0.00	(2,645.00)	
Transfer Totals		12,964.50	0.00	12,964.50	
Expenditures		Thru 10/31	In November	Thru 11/30	
0320-Professional Educational Svcs		0.00	(400.00)	(400.00)	
0350-Technical Services		(717.95)	0.00	(717.95)	
0518-Stdnt Day Travel/Field Trips		(360.00)	(277.50)	(637.50)	
0530-Communication (Phone & Other)		(241.39)	(161.02)	(402.41)	
0535-Postage Services		(79.47)	(2.37)	(81.84)	
0550-Printing & Binding Services		(257.62)	0.00	(257.62)	
0610-General Supplies		(11,765.39)	(1,224.23)	(12,989.62)	
0612-Stdnt Noninstructional Food		(17.29)	(46.36)	(63.65)	
0613-Staff Food		(347.30)	0.00	(347.30)	
0641-Textbooks (Physical)		(530.53)	0.00	(530.53)	
0644-Library Books (Physical)		(1,918.50)	(409.71)	(2,328.21)	
0650-Supplies - Technology Related		(101.97)	(474.85)	(576.82)	
0890-Misc Expenditures		0.00	(65.04)	(65.04)	
Expenditure Totals		(16,337.41)	(3,061.08)	(19,398.49)	

Principals Cash and Activity Reports for
the Month of November

Details for Lake Ridge

Lake Ridge	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	29,031.32	400.04	0.00	(2,720.54)	26,710.82

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	393.02	123.20	516.22
1750-Revenue from Enterprise Activi	1,268.00	0.00	1,268.00
1760-Student Fines	0.00	5.00	5.00
1920-Donations	982.23	271.84	1,254.07
Receipt Totals	2,643.25	400.04	3,043.29

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	0.00	0.00	0.00
5210-Trx (in)out - Fd21 - SchSupp	13,333.00	0.00	13,333.00
5220-Trx (in)out - Fd21 - InSchool	4,000.00	0.00	4,000.00
5221-Trx (in)out - Fd21 - InSchool	(4,000.00)	0.00	(4,000.00)
Transfer Totals	13,333.00	0.00	13,333.00

Expenditures	Thru 10/31	In November	Thru 11/30
0136-Hourly-Teachers	0.00	0.00	0.00
0210-State Retirement	0.00	0.00	0.00
0220-Social Security	0.00	0.00	0.00
0270-Workers' Comp Medical Claims	0.00	0.00	0.00
0350-Technical Services	(315.40)	0.00	(315.40)
0440-Rentals	(449.95)	(89.99)	(539.94)
0518-Stdnt Day Travel/Field Trips	0.00	0.00	0.00
0530-Communication (Phone & Other)	(226.03)	(140.54)	(366.57)
0535-Postage Services	(65.57)	(51.68)	(117.25)
0550-Printing & Binding Services	(598.77)	0.00	(598.77)
0610-General Supplies	(5,271.64)	(1,603.68)	(6,875.32)
0612-Stdnt Noninstructional Food	(57.44)	(102.15)	(159.59)
0613-Staff Food	0.00	(298.50)	(298.50)
0650-Supplies - Technology Related	(19.99)	0.00	(19.99)
0810-Dues and Fees	(197.00)	(434.00)	(631.00)
0890-Misc Expenditures	(60.00)	0.00	(60.00)
Expenditure Totals	(7,261.79)	(2,720.54)	(9,982.33)

Principals Cash and Activity Reports for
the Month of November

Details for Lincoln

Lincoln	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	62,185.34	713.69	0.00	(7,148.02)	55,751.01
Receipts	Thru 10/31	In November	Thru 11/30		
1510-Interest on Investments	844.00	269.69	1,113.69		
1920-Donations	2,194.00	444.00	2,638.00		
Receipt Totals	3,038.00	713.69	3,751.69		
Transfers	Thru 10/31	In November	Thru 11/30		
5210-Trx (in)out - Fd21 - SchSupp	14,170.50	0.00	14,170.50		
5220-Trx (in)out - Fd21 - InSchool	0.00	15,000.00	15,000.00		
5221-Trx (in)out - Fd21 - InSchool	0.00	(15,000.00)	(15,000.00)		
Transfer Totals	14,170.50	0.00	14,170.50		
Expenditures	Thru 10/31	In November	Thru 11/30		
0156-Hourly-Secretarial/Clerical	(445.91)	(145.18)	(591.09)		
0220-Social Security	(34.11)	(11.10)	(45.21)		
0270-Workers' Comp Medical Claims	(2.23)	(0.72)	(2.95)		
0320-Professional Educational Svcs	0.00	(200.00)	(200.00)		
0350-Technical Services	(773.29)	0.00	(773.29)		
0440-Rentals	(452.90)	(39.95)	(492.85)		
0518-Stdnt Day Travel/Field Trips	0.00	(181.50)	(181.50)		
0530-Communication (Phone & Other)	(130.20)	(86.86)	(217.06)		
0535-Postage Services	(148.00)	(66.10)	(214.10)		
0550-Printing & Binding Services	(66.75)	0.00	(66.75)		
0610-General Supplies	(2,973.92)	(1,382.72)	(4,356.64)		
0612-Stdnt Noninstructional Food	(289.72)	(15.38)	(305.10)		
0613-Staff Food	(240.71)	0.00	(240.71)		
0644-Library Books (Physical)	(21.00)	0.00	(21.00)		
0650-Supplies - Technology Related	(101.83)	(5,000.00)	(5,101.83)		
0810-Dues and Fees	(434.00)	0.00	(434.00)		
0890-Misc Expenditures	(30.09)	(18.51)	(48.60)		
Expenditure Totals	(6,144.66)	(7,148.02)	(13,292.68)		

Principals Cash and Activity Reports for
the Month of November

Details for Magna

Magna	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	12,582.52	2,240.29	0.00	(1,426.77)	13,396.04
Receipts					
	Thru 10/31	In November	Thru 11/30		
1510-Interest on Investments	183.67	57.39	241.06		
1920-Donations	505.27	2,182.90	2,688.17		
Receipt Totals	688.94	2,240.29	2,929.23		
Transfers					
	Thru 10/31	In November	Thru 11/30		
5210-Trx (in)out - Fd21 - SchSupp	17,219.00	0.00	17,219.00		
5220-Trx (in)out - Fd21 - InSchool	4,000.00	0.00	4,000.00		
5221-Trx (in)out - Fd21 - InSchool	(4,000.00)	0.00	(4,000.00)		
Transfer Totals	17,219.00	0.00	17,219.00		
Expenditures					
	Thru 10/31	In November	Thru 11/30		
0440-Rentals	(477.85)	(34.95)	(512.80)		
0518-Stdnt Day Travel/Field Trips	(275.00)	(346.50)	(621.50)		
0530-Communication (Phone & Other)	(160.92)	(107.34)	(268.26)		
0535-Postage Services	(88.72)	(36.42)	(125.14)		
0610-General Supplies	(5,341.80)	(750.07)	(6,091.87)		
0612-Stdnt Noninstructional Food	(52.34)	(45.92)	(98.26)		
0644-Library Books (Physical)	(715.08)	(46.57)	(761.65)		
0650-Supplies - Technology Related	(59.15)	(59.00)	(118.15)		
0680-Maintenance Supplies	(38.04)	0.00	(38.04)		
Expenditure Totals	(7,208.90)	(1,426.77)	(8,635.67)		

Principals Cash and Activity Reports for
the Month of November

Details for Monroe

Monroe	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	30,210.37	133.99	0.00	(2,044.19)	28,300.17
Receipts	Thru 10/31	In November	Thru 11/30		
1510-Interest on Investments	436.11	133.99	570.10		
1920-Donations	75.00	0.00	75.00		
Receipt Totals	511.11	133.99	645.10		
Transfers	Thru 10/31	In November	Thru 11/30		
5200-Trx (in)out - Other	0.00	0.00	0.00		
5210-Trx (in)out - Fd21 - SchSupp	15,644.50	0.00	15,644.50		
5220-Trx (in)out - Fd21 - InSchool	15,200.00	0.00	15,200.00		
5221-Trx (in)out - Fd21 - InSchool	(15,200.00)	0.00	(15,200.00)		
Transfer Totals	15,644.50	0.00	15,644.50		
Expenditures	Thru 10/31	In November	Thru 11/30		
0350-Technical Services	(275.00)	0.00	(275.00)		
0440-Rentals	(373.00)	0.00	(373.00)		
0518-Stdnt Day Travel/Field Trips	0.00	0.00	0.00		
0530-Communication (Phone & Other)	0.00	(43.44)	(43.44)		
0535-Postage Services	(71.16)	(26.18)	(97.34)		
0550-Printing & Binding Services	(89.25)	(109.31)	(198.56)		
0610-General Supplies	(3,378.36)	(1,447.43)	(4,825.79)		
0613-Staff Food	(334.56)	0.00	(334.56)		
0644-Library Books (Physical)	(1,164.46)	(417.83)	(1,582.29)		
0650-Supplies - Technology Related	(551.88)	0.00	(551.88)		
0680-Maintenance Supplies	(313.09)	0.00	(313.09)		
0810-Dues and Fees	(394.00)	0.00	(394.00)		
Expenditure Totals	(6,944.76)	(2,044.19)	(8,988.95)		

Principals Cash and Activity Reports for
the Month of November
Details for Morningside

Morningside	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	31,132.99	514.07	0.00	(1,003.79)	30,643.27
Receipts	Thru 10/31	In November	Thru 11/30		
1510-Interest on Investments	458.19	143.91	602.10		
1750-Revenue from Enterprise Activi	787.30	0.00	787.30		
1760-Student Fines	12.00	40.00	52.00		
1920-Donations	2,898.12	330.16	3,228.28		
Receipt Totals	4,155.61	514.07	4,669.68		
Transfers	Thru 10/31	In November	Thru 11/30		
5210-Trx (in)out - Fd21 - SchSupp	19,597.50	0.00	19,597.50		
Transfer Totals	19,597.50	0.00	19,597.50		
Expenditures	Thru 10/31	In November	Thru 11/30		
0350-Technical Services	(290.00)	0.00	(290.00)		
0440-Rentals	(1,029.15)	(159.95)	(1,189.10)		
0518-Stdnt Day Travel/Field Trips	(1,174.50)	0.00	(1,174.50)		
0530-Communication (Phone & Other)	(73.67)	(86.86)	(160.53)		
0535-Postage Services	(16.60)	(6.93)	(23.53)		
0550-Printing & Binding Services	(2,003.48)	(105.66)	(2,109.14)		
0610-General Supplies	(5,120.46)	(499.65)	(5,620.11)		
0612-Stdnt Noninstructional Food	(109.74)	0.00	(109.74)		
0613-Staff Food	(194.00)	0.00	(194.00)		
0642-Textbooks (Electronic/Online)	0.00	(109.75)	(109.75)		
0644-Library Books (Physical)	(56.54)	0.00	(56.54)		
0650-Supplies - Technology Related	(727.94)	(34.99)	(762.93)		
0680-Maintenance Supplies	(237.53)	0.00	(237.53)		
Expenditure Totals	(11,033.61)	(1,003.79)	(12,037.40)		

Principals Cash and Activity Reports for
the Month of November

Details for James E Moss

James E Moss	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	97,421.01	1,191.84	0.00	(5,350.46)	93,262.39

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	1,321.18	416.84	1,738.02
1750-Revenue from Enterprise Activi	891.89	0.00	891.89
1760-Student Fines	0.00	0.00	0.00
1920-Donations	3,990.00	775.00	4,765.00
Receipt Totals	6,203.07	1,191.84	7,394.91

Transfers	Thru 10/31	In November	Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp	16,314.50	0.00	16,314.50
5220-Trx (in)out - Fd21 - InSchool	0.00	0.00	0.00
5221-Trx (in)out - Fd21 - InSchool	0.00	0.00	0.00
Transfer Totals	16,314.50	0.00	16,314.50

Expenditures	Thru 10/31	In November	Thru 11/30
0166-Hourly-Aides/Para-Professnls	(4,429.56)	(1,250.33)	(5,679.89)
0220-Social Security	(338.86)	(95.65)	(434.51)
0270-Workers' Comp Medical Claims	(22.16)	(6.25)	(28.41)
0320-Professional Educational Svcs	0.00	0.00	0.00
0350-Technical Services	(361.60)	0.00	(361.60)
0440-Rentals	(399.00)	0.00	(399.00)
0518-Stdnt Day Travel/Field Trips	0.00	0.00	0.00
0530-Communication (Phone & Other)	(130.20)	(86.86)	(217.06)
0535-Postage Services	(248.41)	(130.27)	(378.68)
0550-Printing & Binding Services	(108.00)	(135.30)	(243.30)
0610-General Supplies	(5,601.37)	(1,742.36)	(7,343.73)
0644-Library Books (Physical)	(901.18)	(738.28)	(1,639.46)
0650-Supplies - Technology Related	(394.10)	(493.79)	(887.89)
0680-Maintenance Supplies	0.00	(99.36)	(99.36)
0810-Dues and Fees	0.00	(434.00)	(434.00)
0890-Misc Expenditures	(695.01)	(138.01)	(833.02)
Expenditure Totals	(13,629.45)	(5,350.46)	(18,979.91)

Principals Cash and Activity Reports for
the Month of November

Details for Oakridge

Oakridge	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	48,403.18	8,850.81	0.00	(6,701.53)	50,552.46

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	728.09	203.71	931.80
1750-Revenue from Enterprise Activi	567.84	0.00	567.84
1920-Donations	8,365.90	8,647.10	17,013.00
Receipt Totals	9,661.83	8,850.81	18,512.64

Transfers	Thru 10/31	In November	Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp	10,050.00	0.00	10,050.00
Transfer Totals	10,050.00	0.00	10,050.00

Expenditures	Thru 10/31	In November	Thru 11/30
0136-Hourly-Teachers	(750.00)	0.00	(750.00)
0166-Hourly-Aides/Para-Professnls	(5,383.54)	(2,667.42)	(8,050.96)
0186-Hourly-Custodial & Maintenance	(222.60)	0.00	(222.60)
0210-State Retirement	(219.28)	0.00	(219.28)
0220-Social Security	(484.55)	(204.04)	(688.59)
0270-Workers' Comp Medical Claims	(31.78)	(13.34)	(45.12)
0350-Technical Services	(2,598.00)	0.00	(2,598.00)
0440-Rentals	(415.00)	0.00	(415.00)
0530-Communication (Phone & Other)	(130.20)	(86.86)	(217.06)
0535-Postage Services	(3.05)	(2.24)	(5.29)
0550-Printing & Binding Services	(641.62)	(155.01)	(796.63)
0610-General Supplies	(5,778.47)	(2,565.10)	(8,343.57)
0612-Stdnt Noninstructional Food	(85.20)	(218.84)	(304.04)
0613-Staff Food	(274.69)	0.00	(274.69)
0641-Textbooks (Physical)	(1,815.03)	0.00	(1,815.03)
0644-Library Books (Physical)	(550.36)	0.00	(550.36)
0650-Supplies - Technology Related	(1,068.86)	(231.98)	(1,300.84)
0680-Maintenance Supplies	0.00	0.00	0.00
0810-Dues and Fees	(434.00)	(400.00)	(834.00)
0890-Misc Expenditures	0.00	(156.70)	(156.70)
Expenditure Totals	(20,886.23)	(6,701.53)	(27,587.76)

Principals Cash and Activity Reports for
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Details for Oakwood

Oakwood	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	67,051.76	13,896.33	0.00	(2,532.27)	78,415.82
Receipts					
	Thru 10/31	In November	Thru 11/30		
1510-Interest on Investments	856.25	280.16	1,136.41		
1750-Revenue from Enterprise Activi	0.00	107.34	107.34		
1760-Student Fines	30.00	0.00	30.00		
1770-School Fundraiser	2,554.20	5,110.98	7,665.18		
1920-Donations	4,976.38	8,397.85	13,374.23		
Receipt Totals	8,416.83	13,896.33	22,313.16		
Transfers					
	Thru 10/31	In November	Thru 11/30		
5210-Trx (in)out - Fd21 - SchSupp	18,190.50	0.00	18,190.50		
Transfer Totals	18,190.50	0.00	18,190.50		
Expenditures					
	Thru 10/31	In November	Thru 11/30		
0320-Professional Educational Svcs	0.00	(200.00)	(200.00)		
0345-Audit/Acctg/Other BusSvc	(152.16)	(387.29)	(539.45)		
0350-Technical Services	(333.00)	0.00	(333.00)		
0440-Rentals	(373.00)	0.00	(373.00)		
0518-Stdnt Day Travel/Field Trips	(473.00)	(902.00)	(1,375.00)		
0535-Postage Services	(186.70)	(21.59)	(208.29)		
0550-Printing & Binding Services	(109.48)	0.00	(109.48)		
0610-General Supplies	(6,887.12)	(711.19)	(7,598.31)		
0612-Stdnt Noninstructional Food	(41.95)	(35.99)	(77.94)		
0641-Textbooks (Physical)	(384.00)	0.00	(384.00)		
0644-Library Books (Physical)	(838.46)	(274.21)	(1,112.67)		
0650-Supplies - Technology Related	(294.96)	0.00	(294.96)		
Expenditure Totals	(10,073.83)	(2,532.27)	(12,606.10)		

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Details for Douglas T Orchard

Douglas T Orchard	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	37,279.45	285.31	0.00	(1,962.61)	35,602.15
Receipts	Thru 10/31	In November	Thru 11/30		
1510-Interest on Investments	625.64	172.23	797.87		
1750-Revenue from Enterprise Activi	736.60	0.00	736.60		
1760-Student Fines	20.00	0.00	20.00		
1920-Donations	3,041.29	113.08	3,154.37		
Receipt Totals	4,423.53	285.31	4,708.84		
Transfers	Thru 10/31	In November	Thru 11/30		
5210-Trx (in)out - Fd21 - SchSupp	15,577.50	0.00	15,577.50		
Transfer Totals	15,577.50	0.00	15,577.50		
Expenditures	Thru 10/31	In November	Thru 11/30		
0320-Professional Educational Svcs	0.00	(400.00)	(400.00)		
0330-Employee Training & Devel	(6,526.80)	0.00	(6,526.80)		
0350-Technical Services	(1,131.11)	(713.30)	(1,844.41)		
0440-Rentals	(1,407.95)	(34.95)	(1,442.90)		
0530-Communication (Phone & Other)	(130.20)	(86.86)	(217.06)		
0535-Postage Services	(7.12)	(64.70)	(71.82)		
0550-Printing & Binding Services	(124.22)	(108.65)	(232.87)		
0610-General Supplies	(11,454.75)	(438.23)	(11,892.98)		
0612-Stdnt Noninstructional Food	(112.94)	0.00	(112.94)		
0613-Staff Food	(389.04)	0.00	(389.04)		
0650-Supplies - Technology Related	(1,671.01)	0.00	(1,671.01)		
0810-Dues and Fees	(434.00)	0.00	(434.00)		
0890-Misc Expenditures	0.00	(115.92)	(115.92)		
Expenditure Totals	(23,389.14)	(1,962.61)	(25,351.75)		

Principals Cash and Activity Reports for
the Month of November
Details for William Penn

William Penn	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	28,085.47	3,087.57	0.00	(4,234.98)	26,938.06

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	225.80	133.13	358.93
1760-Student Fines	0.00	11.00	11.00
1770-School Fundraiser	22,406.89	86.00	22,492.89
1920-Donations	2,000.57	2,857.44	4,858.01
Receipt Totals	24,633.26	3,087.57	27,720.83

Transfers	Thru 10/31	In November	Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp	22,311.00	0.00	22,311.00
5220-Trx (in)out - Fd21 - InSchool	23.99	0.00	23.99
5221-Trx (in)out - Fd21 - InSchool	(23.99)	0.00	(23.99)
Transfer Totals	22,311.00	0.00	22,311.00

Expenditures	Thru 10/31	In November	Thru 11/30
0320-Professional Educational Svcs	(475.00)	(200.00)	(675.00)
0340-Other Professional Services	(10.40)	0.00	(10.40)
0345-Audit/Acctg/Other BusSvc	(1,271.67)	(6.10)	(1,277.77)
0350-Technical Services	(469.68)	(1,325.50)	(1,795.18)
0440-Rentals	(1,042.44)	0.00	(1,042.44)
0518-Stdnt Day Travel/Field Trips	0.00	(912.00)	(912.00)
0530-Communication (Phone & Other)	(159.92)	(79.37)	(239.29)
0535-Postage Services	(829.56)	(10.67)	(840.23)
0550-Printing & Binding Services	(597.75)	0.00	(597.75)
0610-General Supplies	(9,961.89)	(942.07)	(10,903.96)
0612-Stdnt Noninstructional Food	(619.55)	(179.54)	(799.09)
0613-Staff Food	(470.03)	0.00	(470.03)
0644-Library Books (Physical)	(443.57)	0.00	(443.57)
0650-Supplies - Technology Related	(1,761.79)	(555.95)	(2,317.74)
0810-Dues and Fees	(60.00)	0.00	(60.00)
0890-Misc Expenditures	(167.40)	(23.78)	(191.18)
Expenditure Totals	(18,340.65)	(4,234.98)	(22,575.63)

Principals Cash and Activity Reports for
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Details for Pioneer

Pioneer	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	30,142.49	856.61	0.00	(2,438.74)	28,560.36
Receipts		Thru 10/31	In November	Thru 11/30	
1510-Interest on Investments		460.64	133.61	594.25	
1920-Donations		70.00	723.00	793.00	
Receipt Totals		530.64	856.61	1,387.25	
Transfers		Thru 10/31	In November	Thru 11/30	
5210-Trx (in)out - Fd21 - SchSupp		14,438.50	0.00	14,438.50	
5220-Trx (in)out - Fd21 - InSchool		4,000.00	0.00	4,000.00	
5221-Trx (in)out - Fd21 - InSchool		(4,000.00)	0.00	(4,000.00)	
Transfer Totals		14,438.50	0.00	14,438.50	
Expenditures		Thru 10/31	In November	Thru 11/30	
0350-Technical Services		0.00	0.00	0.00	
0518-Stdnt Day Travel/Field Trips		0.00	(392.00)	(392.00)	
0530-Communication (Phone & Other)		(226.03)	(150.78)	(376.81)	
0535-Postage Services		(71.24)	(87.95)	(159.19)	
0550-Printing & Binding Services		(14.25)	0.00	(14.25)	
0610-General Supplies		(4,798.25)	(874.20)	(5,672.45)	
0612-Stdnt Noninstructional Food		(25.84)	0.00	(25.84)	
0613-Staff Food		0.00	(298.75)	(298.75)	
0641-Textbooks (Physical)		(568.80)	0.00	(568.80)	
0644-Library Books (Physical)		(340.38)	(25.74)	(366.12)	
0650-Supplies - Technology Related		(3,071.45)	(559.32)	(3,630.77)	
0680-Maintenance Supplies		(15.98)	0.00	(15.98)	
0890-Misc Expenditures		(216.61)	(50.00)	(266.61)	
Expenditure Totals		(9,348.83)	(2,438.74)	(11,787.57)	

Principals Cash and Activity Reports for
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Details for Pleasant Green

Pleasant Green	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	38,037.28	1,121.85	0.00	(2,100.46)	37,058.67

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	541.71	168.11	709.82
1750-Revenue from Enterprise Activi	43.75	40.50	84.25
1760-Student Fines	0.00	0.00	0.00
1920-Donations	348.81	913.24	1,262.05
Receipt Totals	934.27	1,121.85	2,056.12

Transfers	Thru 10/31	In November	Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp	14,740.00	0.00	14,740.00
5220-Trx (in)out - Fd21 - InSchool	2,900.00	1,446.77	4,346.77
5221-Trx (in)out - Fd21 - InSchool	(2,900.00)	(1,446.77)	(4,346.77)
Transfer Totals	14,740.00	0.00	14,740.00

Expenditures	Thru 10/31	In November	Thru 11/30
0136-Hourly-Teachers	0.00	0.00	0.00
0186-Hourly-Custodial & Maintenance	(37.80)	0.00	(37.80)
0210-State Retirement	(8.95)	0.00	(8.95)
0220-Social Security	(2.89)	0.00	(2.89)
0270-Workers' Comp Medical Claims	(0.19)	0.00	(0.19)
0350-Technical Services	(480.50)	0.00	(480.50)
0440-Rentals	(373.00)	0.00	(373.00)
0518-Stdnt Day Travel/Field Trips	0.00	(153.00)	(153.00)
0530-Communication (Phone & Other)	(65.11)	(43.44)	(108.55)
0535-Postage Services	(29.81)	(54.75)	(84.56)
0550-Printing & Binding Services	(1,930.58)	(246.26)	(2,176.84)
0610-General Supplies	(5,782.79)	(1,180.18)	(6,962.97)
0612-Stdnt Noninstructional Food	0.00	(14.50)	(14.50)
0613-Staff Food	0.00	(328.35)	(328.35)
0641-Textbooks (Physical)	(9.99)	(9.99)	(19.98)
0650-Supplies - Technology Related	(88.00)	0.00	(88.00)
0680-Maintenance Supplies	0.00	(69.99)	(69.99)

Principals Cash and Activity Reports for
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Expenditures	Thru 10/31	In November	Thru 11/30
0890-Misc Expenditures	0.00	0.00	0.00
Expenditure Totals	(8,809.61)	(2,100.46)	(10,910.07)

Principals Cash and Activity Reports for
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Details for Plymouth

Plymouth	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	106,553.44	1,672.70	0.00	(862.50)	107,363.64
Receipts	Thru 10/31	In November	Thru 11/30		
1510-Interest on Investments	1,447.55	459.70	1,907.25		
1920-Donations	0.00	1,213.00	1,213.00		
Receipt Totals	1,447.55	1,672.70	3,120.25		
Transfers	Thru 10/31	In November	Thru 11/30		
5210-Trx (in)out - Fd21 - SchSupp	17,118.50	0.00	17,118.50		
5220-Trx (in)out - Fd21 - InSchool	7,550.00	0.00	7,550.00		
5221-Trx (in)out - Fd21 - InSchool	(7,550.00)	0.00	(7,550.00)		
Transfer Totals	17,118.50	0.00	17,118.50		
Expenditures	Thru 10/31	In November	Thru 11/30		
0432-Tech Equip Repair/Maint	(370.00)	0.00	(370.00)		
0440-Rentals	(373.00)	(225.00)	(598.00)		
0518-Stdnt Day Travel/Field Trips	0.00	0.00	0.00		
0530-Communication (Phone & Other)	(176.93)	(107.34)	(284.27)		
0535-Postage Services	(43.32)	(55.99)	(99.31)		
0550-Printing & Binding Services	(147.05)	0.00	(147.05)		
0610-General Supplies	(3,014.82)	(19.18)	(3,034.00)		
0612-Stdnt Noninstructional Food	(39.88)	0.00	(39.88)		
0613-Staff Food	(434.00)	0.00	(434.00)		
0650-Supplies - Technology Related	(1,236.57)	(454.99)	(1,691.56)		
0810-Dues and Fees	(434.00)	0.00	(434.00)		
Expenditure Totals	(6,269.57)	(862.50)	(7,132.07)		

Principals Cash and Activity Reports for
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Details for Redwood

Redwood	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	16,557.03	78.63	0.00	(3,711.14)	12,924.52
Receipts	Thru 10/31	In November	Thru 11/30		
1510-Interest on Investments	298.42	78.63	377.05		
1760-Student Fines	0.00	0.00	0.00		
1920-Donations	250.00	0.00	250.00		
Receipt Totals	548.42	78.63	627.05		
Transfers	Thru 10/31	In November	Thru 11/30		
5210-Trx (in)out - Fd21 - SchSupp	15,879.00	0.00	15,879.00		
5220-Trx (in)out - Fd21 - InSchool	0.00	3,000.00	3,000.00		
5221-Trx (in)out - Fd21 - InSchool	0.00	(3,000.00)	(3,000.00)		
Transfer Totals	15,879.00	0.00	15,879.00		
Expenditures	Thru 10/31	In November	Thru 11/30		
0186-Hourly-Custodial & Maintenance	(222.60)	0.00	(222.60)		
0210-State Retirement	(52.73)	0.00	(52.73)		
0220-Social Security	(17.03)	0.00	(17.03)		
0270-Workers' Comp Medical Claims	(1.11)	0.00	(1.11)		
0350-Technical Services	(889.78)	0.00	(889.78)		
0440-Rentals	(544.00)	(269.55)	(813.55)		
0530-Communication (Phone & Other)	(275.62)	(199.55)	(475.17)		
0535-Postage Services	(120.89)	(159.87)	(280.76)		
0550-Printing & Binding Services	(154.78)	0.00	(154.78)		
0610-General Supplies	(6,336.15)	(1,696.67)	(8,032.82)		
0612-Stdnt Noninstructional Food	(236.80)	(52.61)	(289.41)		
0613-Staff Food	0.00	(895.50)	(895.50)		
0644-Library Books (Physical)	(495.07)	(437.39)	(932.46)		
0650-Supplies - Technology Related	(1,681.56)	0.00	(1,681.56)		
0810-Dues and Fees	(434.00)	0.00	(434.00)		
Expenditure Totals	(11,462.12)	(3,711.14)	(15,173.26)		

Principals Cash and Activity Reports for
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Details for Rolling Meadows

Rolling Meadows	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	42,710.78	884.97	0.00	(2,469.13)	41,126.62
Receipts					
		Thru 10/31	In November		Thru 11/30
1510-Interest on Investments		652.81	190.30		843.11
1750-Revenue from Enterprise Activi		830.75	99.02		929.77
1760-Student Fines		30.00	0.00		30.00
1920-Donations		52.74	595.65		648.39
Receipt Totals		1,566.30	884.97		2,451.27
Transfers					
		Thru 10/31	In November		Thru 11/30
5200-Trx (in)out - Other		0.00	0.00		0.00
5210-Trx (in)out - Fd21 - SchSupp		15,510.50	0.00		15,510.50
5220-Trx (in)out - Fd21 - InSchool		12,470.00	0.00		12,470.00
5221-Trx (in)out - Fd21 - InSchool		(12,470.00)	0.00		(12,470.00)
Transfer Totals		15,510.50	0.00		15,510.50
Expenditures					
		Thru 10/31	In November		Thru 11/30
0320-Professional Educational Svcs		0.00	(200.00)		(200.00)
0350-Technical Services		(69.09)	(42.90)		(111.99)
0440-Rentals		(825.00)	0.00		(825.00)
0518-Stdnt Day Travel/Field Trips		(998.50)	(731.50)		(1,730.00)
0530-Communication (Phone & Other)		(130.20)	(86.86)		(217.06)
0535-Postage Services		(58.43)	(32.88)		(91.31)
0550-Printing & Binding Services		(1,098.92)	(22.64)		(1,121.56)
0610-General Supplies		(5,502.43)	(453.41)		(5,955.84)
0612-Stdnt Noninstructional Food		(439.23)	(30.00)		(469.23)
0613-Staff Food		(399.82)	0.00		(399.82)
0641-Textbooks (Physical)		(3,245.63)	(338.12)		(3,583.75)
0650-Supplies - Technology Related		(163.21)	(347.07)		(510.28)
0890-Misc Expenditures		0.00	(183.75)		(183.75)
Expenditure Totals		(12,930.46)	(2,469.13)		(15,399.59)

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Details for Rosecrest

Rosecrest	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	86,671.23	3,661.54	0.00	(4,330.14)	86,002.63
Receipts	Thru 10/31	In November	Thru 11/30		
1510-Interest on Investments	1,141.48	373.54	1,515.02		
1760-Student Fines	20.00	0.00	20.00		
1920-Donations	6,583.59	3,288.00	9,871.59		
Receipt Totals	7,745.07	3,661.54	11,406.61		
Transfers	Thru 10/31	In November	Thru 11/30		
5210-Trx (in)out - Fd21 - SchSupp	9,849.00	0.00	9,849.00		
Transfer Totals	9,849.00	0.00	9,849.00		
Expenditures	Thru 10/31	In November	Thru 11/30		
0166-Hourly-Aides/Para-Professnls	(957.30)	(980.31)	(1,937.61)		
0220-Social Security	(73.24)	(75.00)	(148.24)		
0270-Workers' Comp Medical Claims	(4.79)	(4.90)	(9.69)		
0350-Technical Services	(328.90)	0.00	(328.90)		
0440-Rentals	(567.97)	(13.99)	(581.96)		
0518-Stdnt Day Travel/Field Trips	(651.50)	(763.00)	(1,414.50)		
0535-Postage Services	(16.01)	(5.93)	(21.94)		
0550-Printing & Binding Services	(30.70)	(85.29)	(115.99)		
0610-General Supplies	(5,382.48)	(1,801.59)	(7,184.07)		
0612-Stdnt Noninstructional Food	(67.98)	(70.62)	(138.60)		
0613-Staff Food	(376.88)	(108.76)	(485.64)		
0650-Supplies - Technology Related	(335.33)	(402.76)	(738.09)		
0680-Maintenance Supplies	(67.30)	(17.99)	(85.29)		
Expenditure Totals	(8,860.38)	(4,330.14)	(13,190.52)		

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Details for Silver Hills

Silver Hills	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	32,224.21	1,290.81	0.00	(5,985.20)	27,529.82
Receipts	Thru 10/31	In November	Thru 11/30		
1510-Interest on Investments	418.83	149.38	568.21		
1760-Student Fines	21.00	36.43	57.43		
1920-Donations	15,591.27	1,105.00	16,696.27		
Receipt Totals	16,031.10	1,290.81	17,321.91		
Transfers	Thru 10/31	In November	Thru 11/30		
5210-Trx (in)out - Fd21 - SchSupp	19,530.50	0.00	19,530.50		
5220-Trx (in)out - Fd21 - InSchool	0.00	0.00	0.00		
5221-Trx (in)out - Fd21 - InSchool	0.00	0.00	0.00		
Transfer Totals	19,530.50	0.00	19,530.50		
Expenditures	Thru 10/31	In November	Thru 11/30		
0136-Hourly-Teachers	0.00	0.00	0.00		
0210-State Retirement	0.00	0.00	0.00		
0220-Social Security	0.00	0.00	0.00		
0270-Workers' Comp Medical Claims	0.00	0.00	0.00		
0320-Professional Educational Svcs	(2,421.86)	(3,447.83)	(5,869.69)		
0350-Technical Services	(635.00)	0.00	(635.00)		
0440-Rentals	(34.95)	(34.95)	(69.90)		
0535-Postage Services	(56.69)	(83.84)	(140.53)		
0550-Printing & Binding Services	(2,033.08)	0.00	(2,033.08)		
0610-General Supplies	(7,338.43)	(1,710.05)	(9,048.48)		
0612-Stdnt Noninstructional Food	0.00	(175.58)	(175.58)		
0613-Staff Food	(343.61)	(172.34)	(515.95)		
0650-Supplies - Technology Related	(1,512.16)	(360.61)	(1,872.77)		
0680-Maintenance Supplies	(23.34)	0.00	(23.34)		
0810-Dues and Fees	(51.98)	0.00	(51.98)		
0890-Misc Expenditures	(231.86)	0.00	(231.86)		
Expenditure Totals	(14,682.96)	(5,985.20)	(20,668.16)		

Principals Cash and Activity Reports for
the Month of November

Details for Calvin S Smith

Calvin S Smith	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	39,689.05	12,663.24	(4,779.36)	(2,040.85)	45,532.08
Receipts	Thru 10/31	In November	Thru 11/30		
1510-Interest on Investments	622.92	174.48	797.40		
1747-Extra-curr. Fees	750.00	60.00	810.00		
1760-Student Fines	0.00	12.00	12.00		
1770-School Fundraiser	435.00	10,725.25	11,160.25		
1920-Donations	1,379.29	1,691.51	3,070.80		
Receipt Totals	3,187.21	12,663.24	15,850.45		
Transfers	Thru 10/31	In November	Thru 11/30		
5210-Trx (in)out - Fd21 - SchSupp	18,525.50	0.00	18,525.50		
5220-Trx (in)out - Fd21 - InSchool	5,000.00	7,853.47	12,853.47		
5221-Trx (in)out - Fd21 - InSchool	(5,000.00)	(7,853.47)	(12,853.47)		
5225-Trx Betw Fd21 & Fd30	0.00	(4,779.36)	(4,779.36)		
Transfer Totals	18,525.50	(4,779.36)	13,746.14		
Expenditures	Thru 10/31	In November	Thru 11/30		
0350-Technical Services	(384.88)	(81.40)	(466.28)		
0440-Rentals	(29.95)	0.00	(29.95)		
0518-Stdnt Day Travel/Field Trips	(560.00)	0.00	(560.00)		
0535-Postage Services	(21.71)	(41.11)	(62.82)		
0550-Printing & Binding Services	(145.62)	(39.96)	(185.58)		
0610-General Supplies	(12,889.16)	(236.72)	(13,125.88)		
0612-Stdnt Noninstructional Food	(612.33)	(575.60)	(1,187.93)		
0613-Staff Food	(745.10)	0.00	(745.10)		
0641-Textbooks (Physical)	0.00	(488.13)	(488.13)		
0642-Textbooks (Electronic/Online)	(488.13)	488.13	0.00		
0644-Library Books (Physical)	(351.02)	(89.61)	(440.63)		
0650-Supplies - Technology Related	(4,719.69)	0.00	(4,719.69)		
0680-Maintenance Supplies	(84.41)	(976.45)	(1,060.86)		
Expenditure Totals	(21,032.00)	(2,040.85)	(23,072.85)		

Principals Cash and Activity Reports for
the Month of November
Details for South Kearns

South Kearns	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	37,868.82	916.81	2,244.50	(14,947.30)	26,082.83

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	249.12	147.40	396.52
1770-School Fundraiser	25,142.28	629.41	25,771.69
1920-Donations	840.00	140.00	980.00
Receipt Totals	26,231.40	916.81	27,148.21

Transfers	Thru 10/31	In November	Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp	13,835.50	2,244.50	16,080.00
5220-Trx (in)out - Fd21 - InSchool	0.00	3,000.00	3,000.00
5221-Trx (in)out - Fd21 - InSchool	0.00	(3,000.00)	(3,000.00)
Transfer Totals	13,835.50	2,244.50	16,080.00

Expenditures	Thru 10/31	In November	Thru 11/30
0320-Professional Educational Svcs	(200.00)	0.00	(200.00)
0350-Technical Services	(391.78)	0.00	(391.78)
0518-Stdnt Day Travel/Field Trips	0.00	0.00	0.00
0535-Postage Services	(0.59)	(7.05)	(7.64)
0550-Printing & Binding Services	(905.25)	0.00	(905.25)
0610-General Supplies	(7,855.98)	(14,547.23)	(22,403.21)
0612-Stdnt Noninstructional Food	(117.24)	(95.42)	(212.66)
0613-Staff Food	(654.75)	0.00	(654.75)
0641-Textbooks (Physical)	(30.23)	(25.32)	(55.55)
0644-Library Books (Physical)	(209.68)	(143.37)	(353.05)
0650-Supplies - Technology Related	(142.99)	0.00	(142.99)
0810-Dues and Fees	(95.88)	0.00	(95.88)
0890-Misc Expenditures	(49.45)	(128.91)	(178.36)
Expenditure Totals	(10,653.82)	(14,947.30)	(25,601.12)

Principals Cash and Activity Reports for
the Month of November

Details for Stansbury

Stansbury	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	29,417.80	1,369.42	0.00	(2,127.37)	28,659.85

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	428.72	131.69	560.41
1760-Student Fines	15.00	10.00	25.00
1920-Donations	1,065.62	1,227.73	2,293.35
Receipt Totals	1,509.34	1,369.42	2,878.76

Transfers	Thru 10/31	In November	Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp	19,363.00	0.00	19,363.00
Transfer Totals	19,363.00	0.00	19,363.00

Expenditures	Thru 10/31	In November	Thru 11/30
0350-Technical Services	(276.20)	0.00	(276.20)
0440-Rentals	(373.00)	(131.55)	(504.55)
0530-Communication (Phone & Other)	(210.67)	(140.54)	(351.21)
0535-Postage Services	(257.46)	(112.83)	(370.29)
0550-Printing & Binding Services	(400.44)	(258.60)	(659.04)
0610-General Supplies	(4,942.81)	(715.69)	(5,658.50)
0612-Stdnt Noninstructional Food	(250.66)	0.00	(250.66)
0613-Staff Food	0.00	0.00	0.00
0644-Library Books (Physical)	0.00	(96.46)	(96.46)
0650-Supplies - Technology Related	(377.99)	(586.70)	(964.69)
0890-Misc Expenditures	(1,281.75)	(85.00)	(1,366.75)
Expenditure Totals	(8,370.98)	(2,127.37)	(10,498.35)

Principals Cash and Activity Reports for
the Month of November

Details for Taylorsville Elementary

Taylorsville Elementary	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	30,137.80	1,938.06	0.00	(2,542.72)	29,533.14
Receipts		Thru 10/31	In November	Thru 11/30	
1510-Interest on Investments		484.92	143.06	627.98	
1920-Donations		0.00	1,795.00	1,795.00	
Receipt Totals		484.92	1,938.06	2,422.98	
Transfers		Thru 10/31	In November	Thru 11/30	
5210-Trx (in)out - Fd21 - SchSupp		13,165.50	0.00	13,165.50	
Transfer Totals		13,165.50	0.00	13,165.50	
Expenditures		Thru 10/31	In November	Thru 11/30	
0350-Technical Services		(3,317.50)	(253.30)	(3,570.80)	
0440-Rentals		(538.85)	(44.95)	(583.80)	
0518-Stdnt Day Travel/Field Trips		(361.50)	(110.00)	(471.50)	
0535-Postage Services		(1.78)	(39.72)	(41.50)	
0550-Printing & Binding Services		(1,149.20)	(563.92)	(1,713.12)	
0610-General Supplies		(2,800.08)	(774.20)	(3,574.28)	
0612-Stdnt Noninstructional Food		(339.24)	(237.50)	(576.74)	
0613-Staff Food		(289.68)	0.00	(289.68)	
0644-Library Books (Physical)		0.00	(519.13)	(519.13)	
0650-Supplies - Technology Related		(9.79)	0.00	(9.79)	
0680-Maintenance Supplies		(33.35)	0.00	(33.35)	
0810-Dues and Fees		(434.00)	0.00	(434.00)	
Expenditure Totals		(9,274.97)	(2,542.72)	(11,817.69)	

Principals Cash and Activity Reports for
the Month of November

Details for Harry S Truman

Harry S Truman	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	52,829.51	231.38	0.00	(2,118.21)	50,942.68

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	733.12	231.38	964.50
1750-Revenue from Enterprise Activi	126.31	0.00	126.31
1920-Donations	2,590.49	0.00	2,590.49
Receipt Totals	3,449.92	231.38	3,681.30

Transfers	Thru 10/31	In November	Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp	9,380.00	0.00	9,380.00
5220-Trx (in)out - Fd21 - InSchool	0.00	0.00	0.00
5221-Trx (in)out - Fd21 - InSchool	0.00	0.00	0.00
Transfer Totals	9,380.00	0.00	9,380.00

Expenditures	Thru 10/31	In November	Thru 11/30
0350-Technical Services	(459.20)	(339.52)	(798.72)
0440-Rentals	(374.95)	(24.95)	(399.90)
0518-Stdnt Day Travel/Field Trips	(1,018.00)	(280.00)	(1,298.00)
0535-Postage Services	(142.96)	(29.65)	(172.61)
0550-Printing & Binding Services	(594.73)	(279.61)	(874.34)
0610-General Supplies	(2,964.49)	(602.85)	(3,567.34)
0612-Stdnt Noninstructional Food	(82.99)	(45.04)	(128.03)
0613-Staff Food	(59.94)	0.00	(59.94)
0641-Textbooks (Physical)	0.00	(160.00)	(160.00)
0644-Library Books (Physical)	(265.87)	0.00	(265.87)
0650-Supplies - Technology Related	0.00	(194.09)	(194.09)
0680-Maintenance Supplies	(496.79)	0.00	(496.79)
0890-Misc Expenditures	0.00	(162.50)	(162.50)
Expenditure Totals	(6,459.92)	(2,118.21)	(8,578.13)

Principals Cash and Activity Reports for
the Month of November

Details for Upland Terrace

Upland Terrace	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	25,763.02	961.43	0.00	(2,884.55)	23,839.90
Receipts		Thru 10/31	In November	Thru 11/30	
1510-Interest on Investments		366.95	112.92	479.87	
1920-Donations		4,812.79	848.51	5,661.30	
Receipt Totals		5,179.74	961.43	6,141.17	
Transfers		Thru 10/31	In November	Thru 11/30	
5210-Trx (in)out - Fd21 - SchSupp		15,946.00	0.00	15,946.00	
5220-Trx (in)out - Fd21 - InSchool		9,823.00	0.00	9,823.00	
5221-Trx (in)out - Fd21 - InSchool		(9,823.00)	0.00	(9,823.00)	
Transfer Totals		15,946.00	0.00	15,946.00	
Expenditures		Thru 10/31	In November	Thru 11/30	
0186-Hourly-Custodial & Maintenance		(134.40)	0.00	(134.40)	
0210-State Retirement		(31.84)	0.00	(31.84)	
0220-Social Security		(10.28)	0.00	(10.28)	
0270-Workers' Comp Medical Claims		(0.67)	0.00	(0.67)	
0320-Professional Educational Svcs		0.00	0.00	0.00	
0350-Technical Services		(1,397.60)	0.00	(1,397.60)	
0440-Rentals		(60.00)	(169.00)	(229.00)	
0530-Communication (Phone & Other)		(160.92)	(107.34)	(268.26)	
0535-Postage Services		(454.42)	0.00	(454.42)	
0550-Printing & Binding Services		(1,091.08)	(236.62)	(1,327.70)	
0610-General Supplies		(4,345.29)	(893.00)	(5,238.29)	
0612-Stdnt Noninstructional Food		(278.29)	(227.31)	(505.60)	
0613-Staff Food		(396.98)	0.00	(396.98)	
0641-Textbooks (Physical)		0.00	(646.00)	(646.00)	
0642-Textbooks (Electronic/Online)		0.00	(50.00)	(50.00)	
0644-Library Books (Physical)		(1,309.57)	(405.28)	(1,714.85)	
0650-Supplies - Technology Related		(153.33)	(150.00)	(303.33)	
Expenditure Totals		(9,824.67)	(2,884.55)	(12,709.22)	

Principals Cash and Activity Reports for
the Month of November
Details for Valley Crest

Valley Crest	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	13,993.68	2,742.46	0.00	(2,464.36)	14,271.78
Receipts	Thru 10/31	In November	Thru 11/30		
1510-Interest on Investments	193.45	63.71	257.16		
1750-Revenue from Enterprise Activi	129.87	0.00	129.87		
1760-Student Fines	0.00	13.00	13.00		
1770-School Fundraiser	0.00	1,912.75	1,912.75		
1920-Donations	3,660.21	753.00	4,413.21		
Receipt Totals	3,983.53	2,742.46	6,725.99		
Transfers	Thru 10/31	In November	Thru 11/30		
5200-Trx (in)out - Other	0.00	0.00	0.00		
5210-Trx (in)out - Fd21 - SchSupp	14,907.50	0.00	14,907.50		
5220-Trx (in)out - Fd21 - InSchool	10,016.25	0.00	10,016.25		
5221-Trx (in)out - Fd21 - InSchool	(10,016.25)	0.00	(10,016.25)		
Transfer Totals	14,907.50	0.00	14,907.50		
Expenditures	Thru 10/31	In November	Thru 11/30		
0345-Audit/Acctg/Other BusSvc	0.00	(67.39)	(67.39)		
0350-Technical Services	(1,243.90)	0.00	(1,243.90)		
0440-Rentals	(402.95)	(29.95)	(432.90)		
0530-Communication (Phone & Other)	(80.47)	(53.68)	(134.15)		
0535-Postage Services	(148.58)	(127.00)	(275.58)		
0550-Printing & Binding Services	(438.25)	(110.00)	(548.25)		
0610-General Supplies	(5,376.17)	(706.91)	(6,083.08)		
0612-Stdnt Noninstructional Food	0.00	(199.50)	(199.50)		
0613-Staff Food	(489.51)	0.00	(489.51)		
0644-Library Books (Physical)	0.00	(984.93)	(984.93)		
0650-Supplies - Technology Related	(789.73)	0.00	(789.73)		
0810-Dues and Fees	(434.00)	(185.00)	(619.00)		
Expenditure Totals	(9,403.56)	(2,464.36)	(11,867.92)		

Principals Cash and Activity Reports for
the Month of November

Details for Vista

Vista	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	74,185.88	972.05	0.00	(2,442.74)	72,715.19
Receipts		Thru 10/31	In November	Thru 11/30	
1510-Interest on Investments		990.66	314.91	1,305.57	
1760-Student Fines		0.00	23.00	23.00	
1920-Donations		5,091.94	634.14	5,726.08	
Receipt Totals		6,082.60	972.05	7,054.65	
Transfers		Thru 10/31	In November	Thru 11/30	
5200-Trx (in)out - Other		0.00	0.00	0.00	
5210-Trx (in)out - Fd21 - SchSupp		17,018.00	0.00	17,018.00	
5220-Trx (in)out - Fd21 - InSchool		0.00	0.00	0.00	
5221-Trx (in)out - Fd21 - InSchool		0.00	0.00	0.00	
Transfer Totals		17,018.00	0.00	17,018.00	
Expenditures		Thru 10/31	In November	Thru 11/30	
0330-Employee Training & Devel		(399.00)	0.00	(399.00)	
0350-Technical Services		(105.00)	0.00	(105.00)	
0440-Rentals		(49.90)	(192.95)	(242.85)	
0518-Stdnt Day Travel/Field Trips		(918.50)	(438.00)	(1,356.50)	
0530-Communication (Phone & Other)		(130.20)	(86.86)	(217.06)	
0535-Postage Services		(113.35)	(47.44)	(160.79)	
0550-Printing & Binding Services		(266.00)	0.00	(266.00)	
0610-General Supplies		(6,237.45)	(733.17)	(6,970.62)	
0612-Stdnt Noninstructional Food		(201.20)	0.00	(201.20)	
0613-Staff Food		(91.57)	0.00	(91.57)	
0641-Textbooks (Physical)		0.00	(420.28)	(420.28)	
0642-Textbooks (Electronic/Online)		(175.00)	(99.99)	(274.99)	
0650-Supplies - Technology Related		(1,272.45)	(404.05)	(1,676.50)	
0810-Dues and Fees		(434.00)	0.00	(434.00)	
0890-Misc Expenditures		(183.30)	(20.00)	(203.30)	
Expenditure Totals		(10,576.92)	(2,442.74)	(13,019.66)	

Principals Cash and Activity Reports for
the Month of November

Details for Olene Walker Elementary

Olene Walker Elementary	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	25,458.83	397.95	0.00	(669.14)	25,187.64

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	236.99	106.27	343.26
1750-Revenue from Enterprise Activi	1,679.44	111.68	1,791.12
1920-Donations	5,918.00	180.00	6,098.00
Receipt Totals	7,834.43	397.95	8,232.38

Transfers	Thru 10/31	In November	Thru 11/30
5210-Trx (in)out - Fd21 - SchSupp	21,373.00	0.00	21,373.00
Transfer Totals	21,373.00	0.00	21,373.00

Expenditures	Thru 10/31	In November	Thru 11/30
0440-Rentals	(396.00)	0.00	(396.00)
0530-Communication (Phone & Other)	(160.92)	(120.19)	(281.11)
0535-Postage Services	(39.73)	(51.00)	(90.73)
0550-Printing & Binding Services	(14.25)	0.00	(14.25)
0610-General Supplies	(409.76)	(497.95)	(907.71)
0613-Staff Food	(1,301.23)	0.00	(1,301.23)
Expenditure Totals	(2,321.89)	(669.14)	(2,991.03)

Principals Cash and Activity Reports for
the Month of November

Details for West Kearns

West Kearns	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	61,901.31	9,953.96	0.00	(3,440.96)	68,414.31
Receipts	Thru 10/31	In November	Thru 11/30		
1510-Interest on Investments	594.95	227.83	822.78		
1770-School Fundraiser	19,119.60	9,480.95	28,600.55		
1920-Donations	35.00	245.18	280.18		
Receipt Totals	19,749.55	9,953.96	29,703.51		
Transfers	Thru 10/31	In November	Thru 11/30		
5210-Trx (in)out - Fd21 - SchSupp	16,549.00	0.00	16,549.00		
Transfer Totals	16,549.00	0.00	16,549.00		
Expenditures	Thru 10/31	In November	Thru 11/30		
0320-Professional Educational Svcs	(200.00)	0.00	(200.00)		
0350-Technical Services	(1,322.00)	0.00	(1,322.00)		
0440-Rentals	(373.00)	0.00	(373.00)		
0518-Stdnt Day Travel/Field Trips	0.00	(1,644.50)	(1,644.50)		
0530-Communication (Phone & Other)	(195.31)	(152.01)	(347.32)		
0535-Postage Services	(91.26)	0.00	(91.26)		
0610-General Supplies	(2,539.03)	(1,288.02)	(3,827.05)		
0613-Staff Food	(276.37)	0.00	(276.37)		
0644-Library Books (Physical)	(293.75)	(32.23)	(325.98)		
0650-Supplies - Technology Related	(1,238.67)	(324.20)	(1,562.87)		
0890-Misc Expenditures	(81.05)	0.00	(81.05)		
Expenditure Totals	(6,610.44)	(3,440.96)	(10,051.40)		

Principals Cash and Activity Reports for
the Month of November

Details for West Valley Elementary

West Valley Elementary	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	31,059.44	146.48	0.00	(3,085.05)	28,120.87
Receipts	Thru 10/31	In November	Thru 11/30		
1510-Interest on Investments	390.29	146.48	536.77		
1920-Donations	13,948.40	0.00	13,948.40		
Receipt Totals	14,338.69	146.48	14,485.17		
Transfers	Thru 10/31	In November	Thru 11/30		
5210-Trx (in)out - Fd21 - SchSupp	23,550.50	0.00	23,550.50		
Transfer Totals	23,550.50	0.00	23,550.50		
Expenditures	Thru 10/31	In November	Thru 11/30		
0350-Technical Services	(559.00)	(314.38)	(873.38)		
0440-Rentals	(744.84)	(248.80)	(993.64)		
0518-Stdnt Day Travel/Field Trips	(1,401.50)	(825.50)	(2,227.00)		
0530-Communication (Phone & Other)	(291.12)	(194.20)	(485.32)		
0535-Postage Services	(46.41)	(143.51)	(189.92)		
0550-Printing & Binding Services	(1,544.16)	(223.10)	(1,767.26)		
0610-General Supplies	(15,497.81)	(1,102.58)	(16,600.39)		
0612-Stdnt Noninstructional Food	(62.58)	0.00	(62.58)		
0613-Staff Food	(575.37)	0.00	(575.37)		
0644-Library Books (Physical)	0.00	(18.99)	(18.99)		
0650-Supplies - Technology Related	(97.99)	(13.99)	(111.98)		
0680-Maintenance Supplies	(9.75)	0.00	(9.75)		
Expenditure Totals	(20,830.53)	(3,085.05)	(23,915.58)		

Principals Cash and Activity Reports for
the Month of November

Details for Western Hills

Western Hills	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	(8.66)	(0.03)	0.00	0.00	(8.69)
Receipts					
		Thru 10/31	In November	Thru 11/30	
1510-Interest on Investments		(8.66)	(0.03)	(8.69)	
Receipt Totals		(8.66)	(0.03)	(8.69)	
Transfers					
		Thru 10/31	In November	Thru 11/30	
5200-Trx (in)out - Other		1,365.63	0.00	1,365.63	
Transfer Totals		1,365.63	0.00	1,365.63	
Expenditures					
		Thru 10/31	In November	Thru 11/30	
Expenditure Totals					

Principals Cash and Activity Reports for
the Month of November

Details for Whittier

Whittier	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	36,653.14	294.84	0.00	(2,421.78)	34,526.20
Receipts	Thru 10/31	In November	Thru 11/30		
1510-Interest on Investments	553.75	158.85	712.60		
1920-Donations	398.32	135.99	534.31		
Receipt Totals	952.07	294.84	1,246.91		
Transfers	Thru 10/31	In November	Thru 11/30		
5210-Trx (in)out - Fd21 - SchSupp	14,773.50	0.00	14,773.50		
5220-Trx (in)out - Fd21 - InSchool	12,180.17	0.00	12,180.17		
5221-Trx (in)out - Fd21 - InSchool	(12,180.17)	0.00	(12,180.17)		
Transfer Totals	14,773.50	0.00	14,773.50		
Expenditures	Thru 10/31	In November	Thru 11/30		
0350-Technical Services	(554.60)	0.00	(554.60)		
0440-Rentals	(478.00)	(267.00)	(745.00)		
0518-Stdnt Day Travel/Field Trips	0.00	(483.00)	(483.00)		
0535-Postage Services	(75.74)	(68.20)	(143.94)		
0550-Printing & Binding Services	(268.17)	(50.84)	(319.01)		
0580-Staff Travel/Per Diem	(1,575.40)	0.00	(1,575.40)		
0610-General Supplies	(5,152.84)	(1,461.97)	(6,614.81)		
0612-Stdnt Noninstructional Food	(183.50)	(90.77)	(274.27)		
0644-Library Books (Physical)	(91.15)	0.00	(91.15)		
0650-Supplies - Technology Related	(332.69)	0.00	(332.69)		
0810-Dues and Fees	(484.00)	0.00	(484.00)		
0890-Misc Expenditures	(1,410.62)	0.00	(1,410.62)		
Expenditure Totals	(10,606.71)	(2,421.78)	(13,028.49)		

Principals Cash and Activity Reports for
the Month of November

Details for Woodrow Wilson

Woodrow Wilson	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	25,445.17	243.80	0.00	(2,517.69)	23,171.28

Receipts	Thru 10/31	In November	Thru 11/30
1510-Interest on Investments	432.13	110.71	542.84
1750-Revenue from Enterprise Activi	384.63	133.09	517.72
1920-Donations	38.43	0.00	38.43
Receipt Totals	855.19	243.80	1,098.99

Transfers	Thru 10/31	In November	Thru 11/30
5200-Trx (in)out - Other	0.00	0.00	0.00
5210-Trx (in)out - Fd21 - SchSupp	13,333.00	0.00	13,333.00
5220-Trx (in)out - Fd21 - InSchool	0.00	3,600.00	3,600.00
5221-Trx (in)out - Fd21 - InSchool	0.00	(3,600.00)	(3,600.00)
Transfer Totals	13,333.00	0.00	13,333.00

Expenditures	Thru 10/31	In November	Thru 11/30
0136-Hourly-Teachers	(2,950.00)	0.00	(2,950.00)
0210-State Retirement	(618.44)	0.00	(618.44)
0220-Social Security	(219.87)	0.00	(219.87)
0270-Workers' Comp Medical Claims	(14.75)	0.00	(14.75)
0350-Technical Services	0.00	(410.00)	(410.00)
0440-Rentals	(477.85)	(34.95)	(512.80)
0518-Stdnt Day Travel/Field Trips	0.00	(330.00)	(330.00)
0530-Communication (Phone & Other)	(195.31)	(130.30)	(325.61)
0535-Postage Services	(154.27)	(49.65)	(203.92)
0550-Printing & Binding Services	(44.62)	0.00	(44.62)
0610-General Supplies	(7,868.75)	(159.75)	(8,028.50)
0612-Stdnt Noninstructional Food	0.00	(67.62)	(67.62)
0613-Staff Food	0.00	(380.00)	(380.00)
0644-Library Books (Physical)	(308.02)	(466.46)	(774.48)
0650-Supplies - Technology Related	(1,445.00)	(488.96)	(1,933.96)
0810-Dues and Fees	(631.00)	0.00	(631.00)
0890-Misc Expenditures	(123.26)	0.00	(123.26)
Expenditure Totals	(15,051.14)	(2,517.69)	(17,568.83)

Principals Cash and Activity Reports for
the Month of November

Details for Woodstock

Woodstock	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	54,054.43	9,094.14	0.00	(3,005.98)	60,142.59
Receipts	Thru 10/31	In November	Thru 11/30		
1510-Interest on Investments	653.79	220.99	874.78		
1760-Student Fines	5.00	0.00	5.00		
1770-School Fundraiser	2,626.00	3,785.73	6,411.73		
1920-Donations	3,887.38	5,087.42	8,974.80		
Receipt Totals	7,172.17	9,094.14	16,266.31		
Transfers	Thru 10/31	In November	Thru 11/30		
5210-Trx (in)out - Fd21 - SchSupp	19,363.00	0.00	19,363.00		
5220-Trx (in)out - Fd21 - InSchool	0.00	273.26	273.26		
5221-Trx (in)out - Fd21 - InSchool	0.00	(273.26)	(273.26)		
Transfer Totals	19,363.00	0.00	19,363.00		
Expenditures	Thru 10/31	In November	Thru 11/30		
0320-Professional Educational Svcs	0.00	(200.00)	(200.00)		
0345-Audit/Acctg/Other BusSvc	(154.18)	(234.58)	(388.76)		
0350-Technical Services	(410.00)	0.00	(410.00)		
0440-Rentals	(415.00)	0.00	(415.00)		
0530-Communication (Phone & Other)	(291.12)	(150.77)	(441.89)		
0535-Postage Services	(105.22)	(7.28)	(112.50)		
0550-Printing & Binding Services	(213.37)	0.00	(213.37)		
0610-General Supplies	(1,368.31)	(639.81)	(2,008.12)		
0644-Library Books (Physical)	0.00	(267.01)	(267.01)		
0650-Supplies - Technology Related	(2,122.42)	(1,321.53)	(3,443.95)		
0680-Maintenance Supplies	(9.97)	0.00	(9.97)		
0810-Dues and Fees	0.00	(185.00)	(185.00)		
0890-Misc Expenditures	(109.76)	0.00	(109.76)		
Expenditure Totals	(5,199.35)	(3,005.98)	(8,205.33)		

Principals Cash and Activity Reports for
the Month of November

Details for G Wright Elementary

G Wright Elementary	Beginning Cash 11-01	Receipts in November	Transfers in November	Expenditures in November	Ending Cash 11-30
Totals	43,290.49	231.17	0.00	(2,124.15)	41,397.51
Receipts		Thru 10/31	In November	Thru 11/30	
1510-Interest on Investments		598.70	191.17	789.87	
1920-Donations		1,223.00	40.00	1,263.00	
Receipt Totals		1,821.70	231.17	2,052.87	
Transfers		Thru 10/31	In November	Thru 11/30	
5210-Trx (in)out - Fd21 - SchSupp		16,247.50	0.00	16,247.50	
5220-Trx (in)out - Fd21 - InSchool		11,000.00	0.00	11,000.00	
5221-Trx (in)out - Fd21 - InSchool		(11,000.00)	0.00	(11,000.00)	
Transfer Totals		16,247.50	0.00	16,247.50	
Expenditures		Thru 10/31	In November	Thru 11/30	
0440-Rentals		(373.00)	0.00	(373.00)	
0518-Stdnt Day Travel/Field Trips		(913.00)	(110.97)	(1,023.97)	
0530-Communication (Phone & Other)		(77.17)	(107.35)	(184.52)	
0535-Postage Services		(8.86)	(11.69)	(20.55)	
0550-Printing & Binding Services		(82.75)	(43.13)	(125.88)	
0610-General Supplies		(2,389.02)	(775.68)	(3,164.70)	
0612-Stdnt Noninstructional Food		(312.70)	(99.93)	(412.63)	
0644-Library Books (Physical)		(890.56)	(674.92)	(1,565.48)	
0650-Supplies - Technology Related		(717.62)	(286.78)	(1,004.40)	
0890-Misc Expenditures		(149.59)	(13.70)	(163.29)	
Expenditure Totals		(5,914.27)	(2,124.15)	(8,038.42)	

Principals Cash and Activity Reports for
the Month of November

**Granite School District
2024-25 Revenue Report
November 30, 2024**

	Approved Budget	Working Budget	Received Year to Date	Balance	% Received
<u>MAINTENANCE AND OPERATION FUND</u>					
<u>Local Revenues:</u>					
Property Taxes	\$ 181,269,401	\$ 187,501,076	\$ 35,490,620	\$ 152,010,456	18.93%
Fee-in-Lieu Revenue	7,454,454	7,536,975	2,648,682	4,888,293	35.14%
Interest Earnings	12,500,000	12,500,000	3,670,131	8,829,869	29.36%
Other Local Revenue	12,849,177	14,084,978	4,760,184	9,324,794	33.80%
Total Local Revenue	214,073,032	221,623,029	46,569,617	175,053,412	21.01%
<u>State Revenues:</u>					
Regular School Programs	180,933,847	177,086,930	77,831,159	99,255,771	43.95%
Professional Staff	24,057,650	24,470,565	10,196,069	14,274,496	41.67%
Restricted Basic School Programs	98,192,407	96,307,714	43,633,867	52,673,847	45.31%
Related to Basic Program	15,604,520	15,309,938	10,154,314	5,155,624	66.32%
Focused Populations	11,334,088	11,894,828	4,343,540	7,551,288	36.52%
Educator Supports	42,685,184	40,914,599	18,560,297	22,354,302	45.36%
Statewide Initiatives	42,736,216	45,399,762	27,066,800	18,332,962	59.62%
Local Guarantee Programs	24,128,024	20,713,795	9,900,030	10,813,765	47.79%
Non-MSP	3,497,131	5,498,376	822,894	4,675,482	14.97%
Non-USBE State Sources	4,342,357	5,098,952	1,391,402	3,707,550	27.29%
Total State Revenue	447,511,424	442,695,459	203,900,372	238,795,087	46.06%
<u>Federal Revenue:</u>					
Federal Revenue	49,400,981	56,724,300	4,970,713	51,753,587	8.76%
Total Federal Revenue	49,400,981	56,724,300	4,970,713	51,753,587	8.76%
Total Revenue M & O Fund	\$ 710,985,437	\$ 721,042,788	\$ 255,440,702	\$ 465,602,086	35.43%
<u>DISTRICT ACTIVITY FUND</u>					
<u>Local Revenue:</u>					
Student Fees	\$ 6,341,095	\$ 6,341,095	\$ 2,731,528	\$ 3,609,567	43.08%
Student Fundraising	2,505,500	2,505,500	1,542,100	963,400	61.55%
Other Local Revenue	4,995,000	4,995,000	1,969,813	3,025,187	39.44%
Total Revenue - District Activity	\$ 13,841,595	\$ 13,841,595	\$ 6,243,441	\$ 7,598,154	45.11%
<u>INCREMENTAL TAX FUND</u>					
<u>Local Revenue:</u>					
Property Taxes - Charter Levy	\$ 6,500,000	\$ 6,500,000	\$ -	\$ 6,500,000	0.00%
Property Taxes - CDRA Increment	14,500,000	16,088,194	-	16,088,194	0.00%
Total Revenue - Incremental Tax	\$ 21,000,000	\$ 22,588,194	\$ -	\$ 22,588,194	0.00%

**Granite School District
2024-25 Revenue Report
November 30, 2024**

	Approved Budget	Working Budget	Received Year to Date	Balance	% Received
<u>GRANITE EDUCATION FOUNDATION</u>					
<u>Local Revenue:</u>					
Interest Earnings	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	0.00%
Donations	1,500,000	1,500,000	-	1,500,000	0.00%
Total Revenue - Granite Ed Found	<u>\$ 1,600,000</u>	<u>\$ 1,600,000</u>	<u>\$ -</u>	<u>\$ 1,600,000</u>	<u>0.00%</u>
<u>CAPITAL OUTLAY FUND</u>					
<u>Revenue:</u>					
Property Taxes	\$ 80,241,135	\$ 80,580,559	\$ 15,757,368	\$ 64,823,191	19.55%
Interest Earnings	4,500,000	4,500,000	948,368	3,551,632	21.07%
Other Local Revenue	666,248	1,286,920	1,043,390	243,530	81.08%
State Revenue	2,175,917	2,609,527	66,535	2,542,992	2.55%
Federal Revenue	4,593,691	8,705,746	3,553,005	5,152,741	40.81%
Total Revenue - Capital Outlay	<u>\$ 92,176,991</u>	<u>\$ 97,682,752</u>	<u>\$ 21,368,666</u>	<u>\$ 76,314,086</u>	<u>21.88%</u>
<u>DEBT SERVICE FUND</u>					
<u>Revenue:</u>					
Property Taxes	\$ 33,462,074	\$ 33,562,245	\$ 6,352,736	\$ 27,209,509	18.93%
Fee-in-Lieu Revenue	1,376,081	1,349,101	474,108	874,993	35.14%
Interest Earnings	400,000	400,000	33,415	366,585	8.35%
Total Local Revenue	<u>35,238,155</u>	<u>35,311,346</u>	<u>6,860,259</u>	<u>28,451,087</u>	<u>19.43%</u>
Total Revenue - Debt Service	<u>\$ 35,238,155</u>	<u>\$ 35,311,346</u>	<u>\$ 6,860,259</u>	<u>\$ 28,451,087</u>	<u>19.43%</u>

**Granite School District
2024-25 Revenue Report
November 30, 2024**

	Approved Budget	Working Budget	Received Year to Date	Balance	% Received
<u>SCHOOL LUNCH FUND</u>					
<u>Local Revenue:</u>					
Interest Earnings	\$ 1,500,000	\$ 1,500,000	\$ 371,551	\$ 1,128,449	24.77%
Sales to Students	2,000,000	2,000,000	10,586	1,989,414	0.53%
Sales to Adults	150,000	150,000	1,311	148,689	0.87%
Other Local Revenue	442,000	442,000	76,741	365,259	17.36%
Total Local Revenue	4,092,000	4,092,000	460,189	3,631,811	11.25%
<u>State Revenue:</u>					
State School Lunch Revenue	5,500,000	5,500,000	1,060,490	4,439,510	19.28%
Total State Revenue	5,500,000	5,500,000	1,060,490	4,439,510	19.28%
<u>Federal Revenue:</u>					
Federal Revenue	22,302,350	22,530,859	5,177,569	17,353,290	22.98%
Total Federal Revenue	22,302,350	22,530,859	5,177,569	17,353,290	22.98%
Total Revenue - School Lunch Fund	\$ 31,894,350	\$ 32,122,859	\$ 6,698,248	\$ 25,424,611	20.85%
<u>PRINTING AND GRAPHICS SERVICE FUND</u>					
<u>Local Revenue:</u>					
Interest Earnings	\$ 2,631	\$ 2,631	\$ (211)	\$ 2,842	-8.02%
Printing Revenue	775,000	775,000	395,587	379,413	51.04%
Total Revenue - Print & Graphics Fd	\$ 777,631	\$ 777,631	\$ 395,376	\$ 382,255	50.84%
<u>EMPLOYEE BENEFITS SELF-INSURANCE FUND</u>					
<u>Local Revenue:</u>					
Interest Earnings	\$ 800,000	\$ 800,000	\$ 381,692	\$ 418,308	47.71%
Medical Premiums	81,401,055	81,401,056	21,166,760	60,234,296	26.00%
Unemploy & Work Comp Premiums	2,277,972	2,277,972	629,483	1,648,489	27.63%
Other Local Revenue	100,000	100,000	43,677	56,323	43.68%
Total Revenue - Self-Insurance Fund	\$ 84,579,027	\$ 84,579,028	\$ 22,221,612	\$ 62,357,416	26.27%

**Granite School District
2024-25 Expenditure Report
November 30, 2024**

	Approved Budget	Working Budget	Expended Year to Date	Balance	% Expended
<u>MAINTENANCE AND OPERATION FUND</u>					
<u>Salaries:</u>					
District Administrative Salaries	\$ 10,462,730	\$ 10,415,866	\$ 4,223,076	\$ 6,192,790	40.54%
School Administrative Salaries	24,668,650	25,140,435	9,626,821	15,513,614	38.29%
Teachers & Substitutes	260,427,133	260,163,774	63,427,429	196,736,345	24.38%
Other Certificated Salaries	34,193,267	35,485,012	8,757,956	26,727,056	24.68%
Office Salaries	18,272,889	18,825,936	6,542,233	12,283,703	34.75%
Para-Professional Salaries	31,358,407	35,461,767	10,048,875	25,412,892	28.34%
Student Transportation Salaries	8,304,552	8,308,853	2,277,993	6,030,860	27.42%
Operation & Maintenance Salaries	35,144,889	35,086,186	14,036,998	21,049,188	40.01%
Other Salaries	5,200,382	5,505,155	1,896,779	3,608,376	34.45%
Total Salaries	428,032,899	434,392,984	120,838,160	313,554,824	27.82%
<u>Employee Benefits:</u>					
State Retirement	85,422,237	86,220,341	23,775,687	62,444,654	27.58%
Social Security	32,643,129	32,892,125	8,929,634	23,962,491	27.15%
Health Insurance	67,563,207	68,603,049	17,798,247	50,804,802	25.94%
Other Employee Benefits	9,724,852	9,729,932	5,530,447	4,199,485	56.84%
Total Benefits	195,353,425	197,445,447	56,034,015	141,411,432	28.38%
<u>Purchased Services:</u>					
Purchased Technical Services	12,959,572	14,136,891	4,135,850	10,001,041	29.26%
Purchased Property Services	6,461,287	6,603,838	3,904,653	2,699,185	59.13%
Liability & Property Insurance	4,099,001	4,134,580	2,321,332	1,813,248	56.14%
Telephone	1,040,281	1,056,585	364,736	691,849	34.52%
Other Purchased Services	2,481,079	2,643,543	638,967	2,004,576	24.17%
Total Purchased Services	27,041,220	28,575,437	11,365,538	17,209,899	39.77%
<u>Supplies & Equipment:</u>					
Supplies	15,383,559	19,499,740	2,121,008	17,378,732	10.88%
Motor Fuel	2,025,200	2,100,425	492,603	1,607,822	23.45%
Natural Gas	7,758,338	7,758,338	715,374	7,042,964	9.22%
Electricity	10,745,508	10,745,508	5,291,189	5,454,319	49.24%
Textbooks	5,437,503	7,815,335	5,896,313	1,919,022	75.45%
Library Books	192,833	194,594	78,529	116,065	40.36%
Supplies - Technology Related	13,017,344	10,788,627	5,824,818	4,963,809	53.99%
Supplies - Maintenance & Custodial	4,565,991	4,789,765	1,727,980	3,061,785	36.08%
Equipment	347,450	540,999	296,149	244,850	54.74%
Total Supplies & Equipment	59,473,726	64,233,331	22,443,963	41,789,368	34.94%
<u>Other:</u>					
Other Expenditures	226,827	268,086	122,580	145,506	45.72%
Total Property and Other	226,827	268,086	122,580	145,506	45.72%
Total Expenditures - M & O Fund	\$ 710,128,097	\$ 724,915,285	\$ 210,804,256	\$ 514,111,029	29.08%

42% of the fiscal year has been completed
39% of the traditional school calendar has been completed
25% of most school employee contracts have been paid

**Granite School District
2024-25 Expenditure Report
November 30, 2024**

	Approved Budget	Working Budget	Expended Year to Date	Balance	% Expended
<u>DISTRICT ACTIVITY FUND</u>					
Salaries	\$ 1,358,189	\$ 1,358,189	\$ 425,543	\$ 932,646	31.33%
Benefits	287,404	287,404	81,446	205,958	28.34%
Professional Services	4,572,200	4,572,200	1,755,606	2,816,594	38.40%
Property Services	567,000	567,000	168,404	398,596	29.70%
Other Purchased Services	5,426,160	5,426,160	955,422	4,470,738	17.61%
Supplies	7,674,800	7,674,800	2,558,984	5,115,816	33.34%
Equipment	114,480	114,480	34,668	79,812	30.28%
Other Expenditures	550,800	550,800	217,955	332,845	39.57%
Total Expenditures - District Activity	<u>\$ 20,551,033</u>	<u>\$ 20,551,033</u>	<u>\$ 6,198,028</u>	<u>\$ 14,353,005</u>	<u>30.16%</u>
<u>INCREMENTAL TAX FUND</u>					
Taxes Remitted to Other Agencies	21,000,000	22,588,194	-	22,588,194	0.00%
Total Expenditures - Incremental Tax	<u>\$ 21,000,000</u>	<u>\$ 22,588,194</u>	<u>\$ -</u>	<u>\$ 22,588,194</u>	<u>0.00%</u>
<u>GRANITE EDUCATION FOUNDATION</u>					
Salaries	\$ 508,626	\$ 511,450	\$ 207,584	\$ 303,866	40.59%
Benefits	219,740	219,371	89,942	129,429	41.00%
Contracted Services	666,930	666,930	5,139	661,791	0.77%
Supplies	484,900	484,900	4,939	479,961	1.02%
Equipment	100,000	100,000	-	100,000	0.00%
Other expenditures	286,100	286,100	-	286,100	0.00%
Total Expenditures - GEF	<u>\$ 2,266,296</u>	<u>\$ 2,268,751</u>	<u>\$ 307,604</u>	<u>\$ 1,961,147</u>	<u>13.56%</u>
<u>CAPITAL OUTLAY FUND:</u>					
Salaries	\$ 74,250	\$ 193,224	\$ 46,322	\$ 146,902	23.97%
Benefits	23,270	43,422	9,514	33,908	21.91%
Purchased Services	8,064,082	10,150,008	3,765,033	6,384,975	37.09%
Construction Services	78,342,728	89,595,669	27,229,461	62,366,208	30.39%
Hard Surfacing	500,000	785,805	556,260	229,545	70.79%
Playgrounds	500,000	526,227	25,146	501,081	4.78%
Landscaping	625,000	1,025,273	122,420	902,853	11.94%
Re-roofing	500,000	2,789,155	2,146,620	642,535	76.96%
Relocatables	600,000	615,950	168,720	447,230	27.39%
Mechanical Systems	4,793,469	7,700,036	4,813,425	2,886,611	62.51%
Electrical Systems	366,000	494,997	61,893	433,104	12.50%
Remodeling	3,000,000	3,041,636	136,268	2,905,368	4.48%
Other Purchased Property Services	1,563,515	3,251,681	1,566,116	1,685,565	48.16%
Supplies	10,485,150	14,963,615	5,177,305	9,786,310	34.60%
Site Purchases	1,500,000	1,500,000	423,121	1,076,879	28.21%
Equipment	75,000	1,013,066	589,619	423,447	58.20%
School Buses	1,000,000	1,264,000	-	1,264,000	0.00%
Non-Bus Vehicles	697,000	926,776	188,042	738,734	20.29%
Total Expenditures - Cap Outlay Fd	<u>\$ 112,709,464</u>	<u>\$ 139,880,540</u>	<u>\$ 47,025,285</u>	<u>\$ 92,855,255</u>	<u>33.62%</u>

42% of the fiscal year has been completed
39% of the traditional school calendar has been completed
25% of most school employee contracts have been paid

**Granite School District
2024-25 Expenditure Report
November 30, 2024**

	Approved Budget	Working Budget	Expended Year to Date	Balance	% Expended
<u>DEBT SERVICE FUND:</u>					
Paying Agent Fees	10,000	10,000	1,000	9,000	10.00%
Interest Payments	\$ 9,098,206	\$ 9,098,206	\$ 4,549,103	\$ 4,549,103	50.00%
Principal Payments	24,455,000	24,455,000	-	24,455,000	0.00%
Total Expenditures - Debt Service	<u>\$ 33,563,206</u>	<u>\$ 33,563,206</u>	<u>\$ 4,550,103</u>	<u>\$ 29,013,103</u>	<u>13.56%</u>
<u>SCHOOL LUNCH FUND</u>					
Salaries	\$ 13,653,271	\$ 13,782,758	\$ 3,925,960	\$ 9,856,798	28.48%
Benefits	4,818,136	4,651,874	1,341,262	3,310,612	28.83%
Purchased Services	803,907	805,682	370,182	435,500	45.95%
Supplies	1,768,100	1,768,100	341,001	1,427,099	19.29%
Food	15,537,000	15,622,232	4,763,920	10,858,312	30.49%
Equipment	2,700,000	2,700,000	113,349	2,586,651	4.20%
Non-Bus Vehicles	400,000	400,000	-	400,000	0.00%
Other Expenditures	-	178,277	-	178,277	0.00%
Indirect Costs to M & O Fund	3,572,106	3,572,106	-	3,572,106	0.00%
Total Expenditures - School Lunch Fd	<u>\$ 43,252,520</u>	<u>\$ 43,481,029</u>	<u>\$ 10,855,674</u>	<u>\$ 32,625,355</u>	<u>24.97%</u>
<u>PRINTING AND GRAPHICS SERVICE FUND</u>					
Salaries	\$ 399,792	\$ 399,792	\$ 142,191	\$ 257,601	35.57%
Benefits	196,385	196,385	65,987	130,398	33.60%
Purchased Services	152,800	152,800	43,045	109,755	28.17%
Supplies	139,800	139,800	47,082	92,718	33.68%
Depreciation	90,544	90,544	-	90,544	0.00%
Total Expenditures - Print Service Fd	<u>\$ 979,321</u>	<u>\$ 979,321</u>	<u>\$ 298,305</u>	<u>\$ 681,016</u>	<u>30.46%</u>
<u>EMPLOYEE BENEFITS SELF-INSURANCE FUND</u>					
Salaries	\$ 274,494	\$ 276,864	\$ 114,095	\$ 162,769	41.21%
Benefits	110,618	132,997	81,817	51,180	61.52%
Medical Claims	73,543,755	73,543,755	29,411,298	44,132,457	39.99%
Medical Administration	4,420,671	4,420,671	1,820,715	2,599,956	41.19%
Medical Reinsurance	2,105,128	2,105,128	884,231	1,220,897	42.00%
Workers' Compensation Claims	1,101,372	1,101,372	617,300	484,072	56.05%
Unemployment Claims	175,000	175,000	46,012	128,988	26.29%
Contracted Services	3,287,436	3,288,031	1,135,400	2,152,631	34.53%
Supplies	17,980	17,384	1,514	15,870	8.71%
Total Expenditures - Self-Insurance	<u>\$ 85,036,454</u>	<u>\$ 85,061,202</u>	<u>\$ 34,112,382</u>	<u>\$ 50,948,820</u>	<u>40.10%</u>

42% of the fiscal year has been completed
39% of the traditional school calendar has been completed
25% of most school employee contracts have been paid



Business Administration

2500 S. State Street
Salt Lake City, UT 84115

385-646-4598
Fax 385-646-4399
www.graniteschools.org

December 16, 2024

Superintendent Horsley
Granite School District
2500 S. State Street
Salt Lake City, Utah 84115

Dear Superintendent Horsley:

The Real Estate Committee has been approached by UDOT and The City of Kearns with a request to purchase a perpetual easement located on the east side of Cougar Lane, in front of Kearns High School. UDOT, working with Kearns, is looking to make improvements to Cougar Lane and the sidewalk in front of Kearns High School. The result will be making the sidewalks and driveways ADA compliant and improving the bicycle lane, adding a buffer between cyclists and traffic, in front of the High School. UDOT is also requesting a temporary easement near the North Kearns High School parking lot, this area will be used to stage their equipment and supplies during the construction. The Committee feels that selling this easement to UDOT is appropriate for this purpose.

The Real Estate Committee is seeking Granite Board of Education approval for this purchase.

A handwritten signature in black ink, appearing to read "TH", written over a horizontal line.

Todd Hauber
Business Administrator

A handwritten signature in black ink, appearing to read "ST", written over a horizontal line.

Steven Thompson
Associate Director
Risk & Property Management



Educator Support & Development Services

2500 South State Street
Salt Lake City, Utah 84115-3110

385-646-4582
www.graniteschools.org

December 17, 2024

Benjamin Horsley, Superintendent
Granite School District
2500 South State Street
Salt Lake City, UT 84115-3110

Dear Superintendent Horsley,

As a consent agenda item at the January 7, 2025, Board of Education meeting, I request the Board approve the following amendments to their 2023-2024 School LAND Trust Plans:

- West Lake Jr.
 - No longer funding an instructional coach. Using the funds to purchase and repair musical instruments.
 - Approved by the School Community Council on 10/03/2024.

Sincerely,

Dr. Aaron Wilson

Dr. Aaron R Wilson
Director
Organizational Effectiveness



Teaching & Learning Services

2500 South State Street
Salt Lake City, Utah 84115-3110

385-646-4513
FAX 385-646-4181
www.graniteschools.org

December 17, 2024

Benjamin Horsley, Superintendent
Granite School District
2500 South State Street
Salt Lake City, UT 84115

Dear Mr. Horsley:

The Preschool Core Instructional Committee has reviewed the requests for proposals to provide preschool core instructional materials for Pre-Kindergarten students. The committee-recommended materials for the preschool curriculum have been made available for public comment through the district website. The comments will be provided in the Board information packet accompanying this letter.

Utah Code 53G-4-402 (27) requires the opportunity for opinions to be expressed and reviewed by the Board in at least two Board of Education meetings before approval. We ask that the committee's recommended preschool core materials be approved as an action at the January 7, 2025, Board of Education meeting.

Sincerely,

A handwritten signature in black ink that reads "Leslie Bell". The signature is written in a cursive style.

Leslie Bell
Assistant Superintendent
Student Learning & Support

cb

Preschool Curriculum Review—Public Comment Summary

As of Dec 18, 2024, 11 comments have been received through the public posting for the preschool curriculum review. The summary of the comments is as follows:

Supportive of Frog Street Pre-K Curriculum

The received comments reflect positive feedback about the curriculum, emphasizing its engaging themes, supportive curriculum, and effective teaching methods. There's appreciation for the enhanced resources, teacher support, and tools that improve the preschool experience, fostering a nurturing environment for young learners. Specific highlights include teaching foundational skills like writing names, colors, and numbers, and enthusiasm for its potential to benefit both students and teachers.

Concern shared about Frog Street Pre-K Curriculum

One comment noted the curriculum includes access to many digital books. The patron asked if students will be looking at digital books or hard copies of books, sharing they would prefer 3 and 4-year-old-students to be looking at hard copy books, not staring at tablets.

Answer to patron concern about Frog Street Pre-K Curriculum

The philosophy and practice of the Preschool Services department is in agreeance with the patron's preference that preschool students should be exploring hard copies of books, not through tablets. Although the curriculum offers digital versions of books, teachers in the classroom will be reading and teaching using hard copies of literature.

THE FOLLOWING PROPOSAL SUBMITTED BY JARED B. GARDNER, DIRECTOR OF PURCHASING, IS RECOMMENDED FOR BOARD APPROVAL

Superintendent of Schools

January 7, 2025

Ben Horsley
Granite School District
2500 South State Street
Salt Lake City, UT 84115

RE: Preschool Curriculum Adoption and
Professional Development
\$206,172.44

Dear Superintendent Horsley:

A request was received from the Preschool Department to procure curriculum materials to include hard copy materials and professional development.

An RFP was issued to perspective companies, and we received ten proposals for consideration. A committee of teachers and district staff was formed to evaluate the proposals against the requirements and criteria in the RFP. Nine of the ten vendors were found to be responsive to the RFP requirements. Scoring of the nine proposals follows:

<u>Vendor</u>	<u>Score</u>	<u>Vendor</u>	<u>Score</u>
Frog Street Press	344.5	Vendor F	306.4
Vendor B	338.7	Vendor G	267.7
Vendor C	331.5	Vendor H	252.7
Vendor D	330.9	Vendor I	223.7
Vendor E	307.3		

We respectfully request permission to issue a purchase order in the amount of \$206,172.44 to Frog Street Press for the preschool core curriculum. Funds for the purchase will come from the Preschool Department budget.

Sincerely,

Approved:

Approved:



Jared B. Gardner
Director of Purchasing

Todd Hauber
Business Administrator/Treasurer

Leslie Bell
Assistant Superintendent

GRANITE SCHOOL DISTRICT



ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the fiscal year ending June 30, 2024

2500 SOUTH STATE STREET
SALT LAKE CITY, UT 84115

210
2023-2024



Please note, the PDF version of the ACFR is best viewed with the following options enabled:

- Two page view
- Show cover in two page view

Annual Comprehensive Financial Report

**for the
Fiscal Year Ended
June 30, 2024**

GRANITE SCHOOL DISTRICT

**2500 South State Street
Salt Lake City, Utah 84115-3110
www.graniteschools.org**

**Nicole McDermott, President of the Board
Ben Horsley, Superintendent
Todd Hauber, Business Administrator/Treasurer**

**Prepared by:
Chris A. Lewis, Director of Accounting Services
Charlotte Bacon, Assistant Director of Accounting Services
Traci Peterson, Accountant**

GRANITE SCHOOL DISTRICT

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Section I

Introductory

Section I

Introductory

Letter of Transmittal

November 22, 2024

President McDermott, Members of the Board of Education, and Citizens of Granite School District:

The Annual Comprehensive Financial Report of Granite School District (District) for the fiscal year ended June 30, 2024, is submitted herewith.

State of Utah (State) law requires that school districts publish, within five months of the close of each year, a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America (GAAP) and audited by a firm of licensed certified public accountants in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the comptroller of the United States. This report is published to fulfill that requirement for the year ended June 30, 2024.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based on a comprehensive internal control framework that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Squire & Company, PC, a firm of licensed certified public accountants, has issued an unmodified

(“clean”) opinion on Granite School District’s financial statements for the year ended June 30, 2024. The independent auditor’s report is located at the front of the financial section of this report.

Management’s Discussion and Analysis (MD&A) immediately follows the independent auditor’s report and provides a narrative introduction, overview, and analysis to accompany the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Following the MD&A are the basic financial statements, including the government-wide financial statements, the fund financial statements, the notes to the basic financial statements, required supplementary information, combining financial statements and individual fund schedules, the statistical section, and the compliance and internal controls section.

As a recipient of state funding, the District was subject to and underwent a *State Compliance Audit*, the purpose of which is to examine compliance with applicable state laws and regulations.

As a recipient of federal funding, the District’s independent audit of the financial statements becomes part of a broader, federally mandated *Single Audit* designed to meet the specific needs of federal grantor agencies. The standards governing a Single Audit require the independent auditor to report not only on the fair presentation of the financial statements, but also on the District’s internal controls over compliance and whether the District has complied with laws, regulations, and provisions of contracts or grant agreements for each major federal program tested.

The *State Compliance Audit* and *Single Audit* reports are included as Section IV of this document.

Profile of the Granite School District

The District was established December 15, 1904 by an enabling resolution of the Salt Lake County Commissioners. The District is located immediately south of Salt Lake City and covers almost 300 square miles which includes several urban and suburban communities comprising approximately the northern half of Salt Lake County. The imposing Wasatch Mountains form the eastern border with the Oquirrh Mountain Range, which includes portions of the world-famous Kennecott Open-Pit Copper Mine property, forming the western border.

The District's primary mission is to provide a comprehensive array of learning opportunities for students who reside within the boundaries of the District. To accomplish this purpose, the District operated eight high schools, fifteen junior high schools, fifty-seven elementary schools, and seven special purpose schools during the school year 2023-24.

The District is a legally separate entity enjoying all rights and privileges accorded political subdivisions in the State of Utah. The District is fiscally independent. Policymaking and legislative authority are vested in the Board of Education (Board), consisting of seven members who are elected from among the District's seven districts (precincts). The Board is responsible for, among other things: developing policy, adopting the budget, levying taxes, incurring bonded debt, and hiring both the superintendent and business administrator. The superintendent and business administrator are responsible for implementing policies of the Board and overseeing the day-to-day operations of the District. The Board is elected on a non-partisan basis. Board members serve four-year staggered terms with no more than four board members elected every two years.

Reporting Entity. The accompanying report includes all funds and subsidiary accounts of the primary government, Granite School District as legally defined, as well as the Granite Education Foundation as a component unit. Funds are created to segregate and keep track of specific activities or to attain certain

objectives in accordance with special regulations, restrictions, or limitations. Component units are legally separate entities for which the primary government is financially accountable or ones that have relationships with the District such that exclusion would cause the District's financial statements to be misleading or incomplete. The determination of "financial accountability" is based on criteria established by the Governmental Accounting Standards Board. Note 1 to the financial statements explains the inclusion of the Granite Education Foundation as a blended component unit.

BUDGETARY CONTROL

The Budget Cycle. In the months preceding each year, the District superintendent submits to the Board a proposed operating budget for the next fiscal year commencing July 1. This budget includes proposed expenditures and the means of financing them. Included also is a final budget for the current year ending June 30. If the proposed budget does not include a tax increase, a public hearing is held before the beginning of the next fiscal year according to Utah law at which time the budget is legally adopted by the Board after obtaining taxpayer input. If the proposed budget does include a tax increase, the Board accepts a tentative budget to begin the year and within a few months holds a public hearing on the tax increase, at which time the budget is legally adopted by the Board after obtaining taxpayer input. Once adopted, the budget acts as the financial operating plan for the entire year. The Board, upon recommendation of the Superintendent, can reduce the budget during the year. To increase the budget, however, the Board must conduct another public hearing prior to approving the increase.

Balanced Budget. Utah law requires the District to have a balanced budget for its funds and requires that all annual appropriations lapse at fiscal year end with the exception of those indicated as fund balance commitments.

The level at which expenditures may not exceed appropriations has been interpreted by the State Superintendent of Public Instruction to be the total

budgeted expenditures of a given fund. Therefore, as a matter of practicality, the budget of the District is usually amended only once each year when the Board also takes action on the new fiscal year budget.

ECONOMIC CONDITION

The economic condition of the District is largely dependent upon two major factors. First, the broader state economy that is deeply interconnected with the national and global economies; and second, the views of the governor's office and state legislature toward funding public education with the resources generated by the State.

State Economy. Utah has a highly diversified economy that includes many industries such as technology, construction, tourism, aerospace and defense, energy, mining, agriculture, and others. The majority of Utah's gross state product is produced in Salt Lake and Utah counties. The State's economy is performing well compared to other states and consistently ranks among the top in the nation according to publications such as *The Wall Street Journal* and *Business Insider*.

The 2024 *Economic Report to the Governor*, prepared by the Utah Economic Council, presented the following summaries of Utah's economic performance and outlook:

- Performance - "Utah's strong economic performance continued in 2023, although with some year-end tapering. Preliminary estimates show Utah with its highest labor force participation rate since 2010, suggesting the combined effects of robust job opportunities, higher-than-usual inflation, and higher wages drew many workers into Utah's strong labor markets. While interest-rate-sensitive sectors like construction, banking, and tech felt pressure, many other industries enjoyed healthy growth, including tourism, public construction, oil and gas extraction, and health care. High housing costs continue to present a major challenge to Utah's economy. Incumbent homeowners locked

into low mortgage rates generally continue to enjoy budget flexibility and benefit from high home prices. But renters and those looking to buy a home face much different prospects as they confront current-market prices and interest rates. Wages simply misalign with Utah's high housing costs, making it increasingly difficult for employers to retain and attract workers at current wage levels. If public policy choices disallow affordable housing options for young Utahns, unaffordable housing costs will chip away at Utah's notably strong middle class, undermining Utah's continued prosperity. Utah's wage-to-housing-cost mismatch will increasingly constrain economic growth moving forward if unaddressed."

- Outlook – "Looking forward to 2024, the Utah Economic Council projects continued economic growth, albeit at a decelerated pace compared to 2023. Forecasts call for slowing inflation, and moderate growth in job markets, personal income, consumer purchases, and home prices. Utah's residential construction could begin to rebound if interest rates continue to drop, potentially offsetting tempering commercial construction."

The 2024 U.S. News & World Report's *Best States* project ranks Utah as #1 in Best States Overall for the second year in a row. Now in its sixth edition, the project captures how all 50 states serve their residents by analyzing 71 metrics across eight categories. The categories (and Utah's rankings) are as follows: education (#2), economy (#3), infrastructure (#3), fiscal stability (#6), crime & corrections (#9), health care (#14), opportunity (#18), and natural environment (#46). According to the U.S. News analysis, "Utah's journey to the top spot in the rankings for the second year in a row coincided with the state moving up year over year in several categories, including crime and corrections (+6) and opportunity (+2). Perhaps Utah's most important rise was in education – the second-highest weighted category in the rankings – where it jumped from No. 5 to No. 2, finishing behind only Florida. A notable

improvement for Utah within the education category was a roughly 13% increase in its two-year-college graduation rate to 33.6%. Utah also saw its preschool enrollment rate climb by about 12%.” Also, “Taxpayers are extremely generous in funding public higher education in Utah. Students typically have low debt when they graduate at least in part because many try to work their way through college.”

Local Economy. Sound fiscal health is imperative to ensuring the effective operation of the District. Financial condition is affected by a combination of local environmental, fiscal, and organizational factors, including decisions and actions of the Board. The District has a responsibility to balance recurring expenditure needs with recurring revenue sources, while providing services on an ongoing basis for the long-term. Maintaining sound financial condition requires the Board and management to plan for the future and adjust to shifts in local economic conditions, long-term socioeconomic and demographic changes, and community needs and restraints.

According to the Utah Department of Workforce Services, key economic indicators in Salt Lake County include:

- *Unemployment and Wages.* Salt Lake County’s unemployment rate as of June 2024 was 3.1%, just above the statewide rate of 3%. Unemployment rates at these levels are sustainable and point to a healthy labor market. Salt Lake County’s average monthly wages grew 5.8% over the past twelve months, slightly higher than the statewide growth rate of 5.3%. The largest increase in average monthly wages over the last year came in the information sector, which increased wages by \$1,021 a month, representing a 10.7% gain.
- *Construction.* Total construction permitting values in Salt Lake County rose 12% in 2023. Although dwelling unit permits were largely flat, residential permitting values rose 25.5%. Additions, alterations and repairs, which constitute 31% of total permitting values in

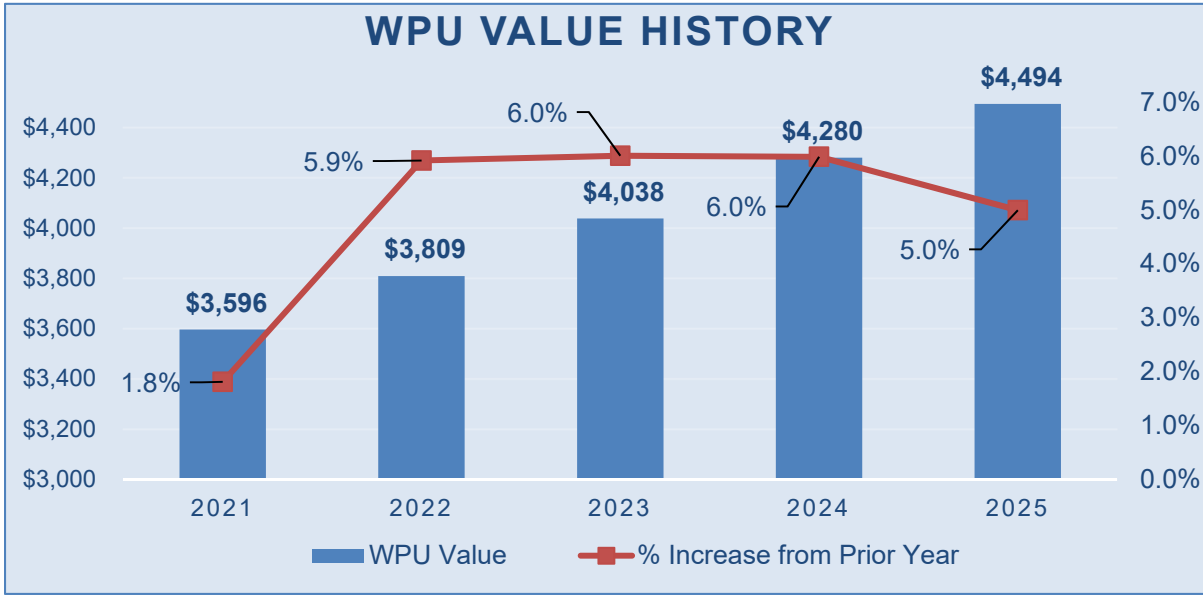
the county rose 43.6%.

- *Sales.* Total gross taxable sales rose 2.7% in the first quarter of 2024 compared to a 4.1% gain for the rest of the state. Taxable services rose 5.3% to \$3.2 billion, while taxable retail sales rose to \$4.9 billion. A \$9.5 million decline in taxable business services dampened taxable sales for the period.

State Funding Efforts. The District receives state funding based on average daily membership, which is based on the total number of days between each student’s entry and exit dates, regardless of where they fall during the school year, divided by 180. An additional component is added for growth based on the number of students enrolled as of October 1 (Fall Enrollment) compared to the prior year. Every year, the District looks at student population by school to identify possible closures of underutilized buildings.

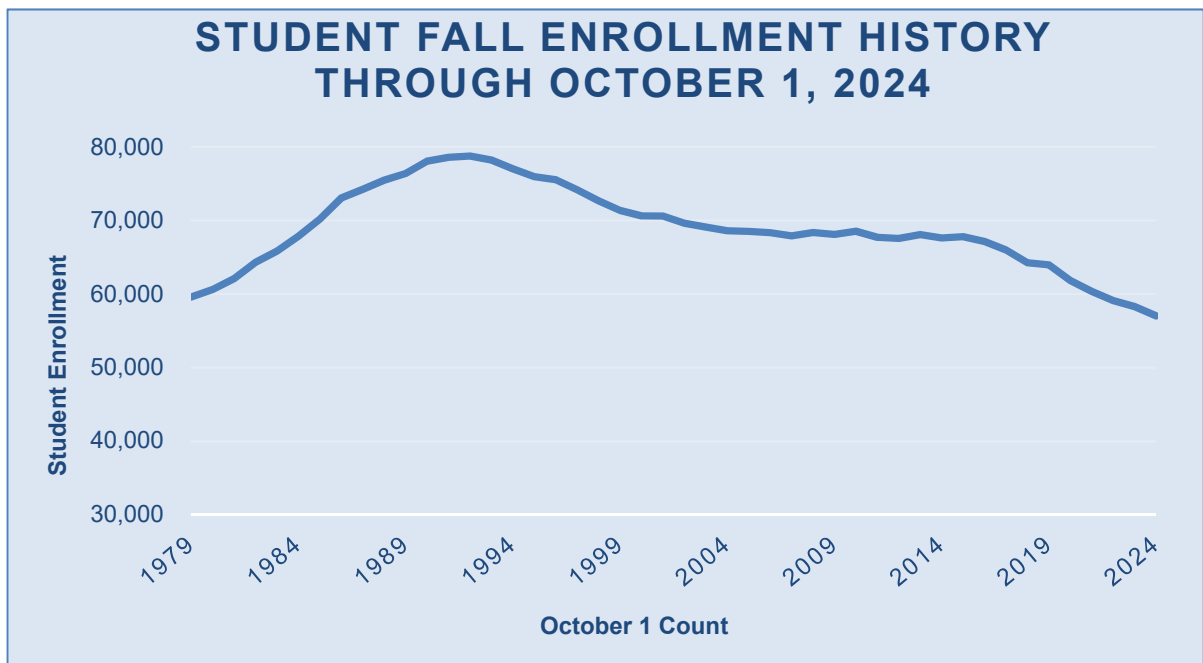
State funding for education is always a significant issue in Utah because children represent such a large percentage of the population. When compared to other states, three factors put the state in a difficult situation when it comes to generating tax revenue to fund public education:

- Utah is near the middle in terms of household income.
- Utah has larger households than most states. The result is less income per household available for education funding or a higher per household effort in education funding comparably. Utah is typically near the top when measuring the share of income devoted to education, although, this commitment has decreased per \$1,000 of household income because of changes in education funding by the Utah Legislature. Utah has nearly the lowest per-pupil funding in the nation.
- K-12 funding in Utah is further complicated by the fact that a large portion of the state is public land controlled by the federal government, which does not generate property tax revenue.



The District receives 45.2% of combined governmental fund revenues from state sources. As a result, the state funding effort is one of the most significant factors within the District's budget. State aid is based primarily on weighted pupil units (WPU – basic allocation per student). The WPU for 2023-24 was \$4,280 – an increase of \$242 or 6.0% over the prior year value of \$4,038. Prospectively, the value of the WPU for 2024-25 is \$4,494 – an increase of \$214 or 5.0% over the 2023-24 value.

Student Enrollment. In 1904, the District's student enrollment was 4,258. Through the years, it increased to a high of 78,819 for the 1992-93 school year, declined steadily to 68,075 for the 2007-08 school year, and remained steady at that level for several years. Over the past five years, enrollment has decreased by an average of approximately 2% each year. On October 1, 2023, student enrollment was 58,312, a decrease of 809 students. The October 1, 2024 student enrollment was 57,038, a decrease of 1,274 students, or (2.2%). This trend is a result of an



aging population in many geographical areas of the District (fewer K-12 students in those areas) along with an increased availability of charter schools, resulting in more parents within the District boundaries choosing to enroll their children in charter schools. Charter schools are independent of the District and are primarily funded by the State.

Major Initiatives

GRADUATE OF GRANITE

Granite School District has adopted and implemented a proficiency-based learning approach to education. Academic proficiency started as the driver, but soon several social skills and dispositions were also identified as important traits of a Graduate of Granite. Through internal collaboration and adjustment based on feedback from the community through the District Community Council, several characteristics of a Graduate of Granite were developed.

The two overarching strategic goals of Granite School District are to increase graduation rates and to increase literacy and numeracy proficiency. These goals are tightly aligned with measures that inform our practice and ensure every student is prepared to be successful in college, career, and life.

Three priorities have been developed to attain these goals. The Academic Priority and the Social Skills and Dispositions Priority provide the path to facilitate the academics, culture, and climate at school sites, while the Talent Development Priority increases the internal capacity of employees, external support systems, and resources that will enable accelerated student achievement.

New revenue resources have been prioritized and aligned with the strategic priorities outlined.

CAPITAL IMPROVEMENTS AND BONDING

Nearly half of the District's schools are more than 50 years old. The District has embarked on a long-term capital improvement plan to address the aging

building stock and to make needed security and seismic upgrades. (See gsdfuture.org for detailed information on the projects.) To continue paying for the capital projects associated with the long-term plan, the District will use the funds generated from the property tax levy to meet the objectives of the long-term capital improvement plan.

The District has outstanding obligations to bondholders for general obligation bonds issued in prior years and the associated premiums. The total outstanding bond obligation at June 30, 2024 was \$220.1 million.

Periodically when there are outstanding bond obligations, the Board obtains a bond rating from two of the three primary rating agencies. Bond ratings are important not only because they directly affect the interest rate the District pays on the bonds issued, but also because the process of obtaining a rating submits the District to professional external analysis of its financial condition. To the extent that the ratings issued by these agencies are trusted, they can be used as an indicator of the District's financial health. The most recent ratings the District received associated with a bond refunding was March 2024. The District was awarded a prime AAA rating from FitchRatings and a high grade Aa1 rating from Moody's Investors Service. It is worth noting that ratings from both FitchRatings and Moody's Investors Service are backed by the state's ratings of AAA and Aa1, respectively. This is indicative of the financial condition of Utah as a whole.

COMMITMENT TO DISTRICT-PROVIDED RETIREE BENEFITS

In addition to the State retirement benefits offered to employees through the Utah Retirement System, the District offers an early retirement benefit, a District pension benefit, and a long-term disability medical insurance benefit to its employees. The obligation for the District benefits, with required components actuarially determined at June 30, 2024 was \$43.3 million. The District plans for the anticipated financial requirements of these benefits and sets aside the full actuarially calculated amount of funds needed now to

be invested so funds can grow to meet the full future obligation. Doing so protects the District and its employees from unexpected events endangering these benefits. In addition, the District has set aside \$13.0 million specifically anticipating fluctuations in the calculations associated with these benefits.

Awards and Acknowledgements

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING FROM GFOA

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Granite School District for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2023. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. This is the 33rd consecutive year that the District has received this prestigious award. We believe our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING FROM ASBO

The District also received the Association of School Business Officials (ASBO) International's Certificate of Excellence in Financial Reporting for the Annual

Comprehensive Financial Report for the fiscal year ended June 30, 2023. This award certifies that the report substantially conforms to the principles and standards of financial reporting as recommended by the Association of School Business Officials International. The award is granted only after an intensive review of financial reports by an expert panel of certified public accountants and practicing school business officials and is also valid for a period of one year. This is also the 33rd consecutive year the District has received this prestigious award.

ACKNOWLEDGEMENTS

The preparation of this report on a timely basis could not have been performed without the efficient and dedicated employees in all the business departments. Special appreciation is expressed to Chris Lewis, Charlotte Bacon, and Traci Peterson of the Accounting Services Department, where the major portion of this presentation has been compiled.

We would also like to thank President Nicole McDermott and the members of the Board of Education for their interest and support in conducting the financial affairs of the District.

Respectfully submitted,



Ben Horsley, Superintendent of Schools



Todd Hauber, Business Administrator/Treasurer

**THE GRANITE SCHOOL DISTRICT
List of Elected and Appointed Officials**

Elected Officials

<u>Board of Education</u>	<u>Initial Term Began</u>	<u>Present Term Began</u>	<u>Present Term Expires</u>
Nicole McDermott, President Precinct IV	January 2019	January 2021	December 2024*
Kris Nguyen, Vice President Precinct VII	August 2020	January 2023	December 2026
Connie Burgess, Member Precinct III	January 2003	January 2023	December 2026
Kim Chandler, Member Precinct V	January 2023	January 2023	December 2026
Julie Jackson, Member Precinct I	January 2021	January 2021	December 2024*
Clarke Nelson, Member Precinct II	January 2021	January 2021	December 2024*
Karyn Winder, Member Precinct VI	January 2015	January 2023	December 2026

The term of office for a Board member is four years, beginning on the first Monday in January following the November election.

*In November 2024, Nicole McDermott, Julie Jackson, and Clarke Nelson were reelected to new four-year terms that will begin in January 2025 and expire in December 2028.

Appointed Officials

	<u>Initial Appointment</u>	<u>Present Term Began</u>	<u>Present Term Expires</u>
Ben Horsley Superintendent	July 2024	July 2024	June 2026
Todd Hauber Business Administrator/Treasurer	October 2022	October 2024	September 2026

The term of office of the Superintendent and Business Administrator/Treasurer is two years.



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Granite School District
Utah**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

The Certificate of Excellence in Financial Reporting
is presented to

Granite School District

for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2023.

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in black ink, reading 'Ryan S. Stechschulte'. The signature is written in a cursive style and is positioned above a horizontal line.

Ryan S. Stechschulte

CEO/Executive Director

A handwritten signature in black ink, reading 'James M. Rowan'. The signature is written in a cursive style and is positioned above a horizontal line.

James M. Rowan, CAE, SFO

President



ADMINISTRATION 2024-2025

BOARD of EDUCATION

Superintendent of Schools
Benjamin Horsley

Business Administrator / Treasurer
Todd Hauber

Superintendent's Office

Dr. Mitch Nerdin
Chief of Staff

Communications
Granite Education Foundation
Family & Community
Engagement
Jadee Talbot

Granite Police
Chief Randy Porter

Human Resources
Dr. Patrick Flanagan

Information Technology
Rick Anthony
Chief Information Officer

Organizational Effectiveness
Dr. Aaron Wilson

Policy & Legal Services
Doug Larson
General Counsel

Support Services
Donald Adams
Assistant Superintendent

Architecture, Engineering & Construction
Justin Naegle

Emergency Management
Roger Brooks

Energy Management
Steven Forbes

Maintenance
Rex Goudy

Planning & Boundaries
Steve Hogan

Transportation
Dr. Dave Gatti

School Leadership & Improvement
John Welburn
Assistant Superintendent

Administrator Onboarding
Dr. Bill Kenley

Elementary Schools
Jon Adams
Cindy Dunn
Natalie Hansen
Shauna Jensen
Lynne Rada

Secondary Schools
Rich Nielsen
Steve Perschon
Craig Stauffer

Teaching & Learning
Leslie Bell
Assistant Superintendent

Career & Technical Ed
James Taylor

College & Career Readiness
Scott Bell

Curriculum & Instruction
Dr. Noelle Converse

Educational Access & Opportunity
David Gomez

Preschool Services
Nannette Barnes

Special Education
Dr. Bryce Day

Student Services
Jared Reynolds

Business Services
Todd Hauber
Business Administrator

Accounting & Printing
Chris Lewis

Budget Development
Brian Ipson

Nutrition Services
Dana Canino

Payroll
Richard Welch

Purchasing & Warehouse
Jared Gardner

Risk, Property & Record Management
Steven Thompson

Granite School District Schools

56 Elementary School Principals - 15 Junior High School Principals - 8 Senior High School Principals
7 Specialty School Program Administrators

Section II

Financial

Section II

Financial



Independent Auditor's Report

Board of Education
Granite School District

Report on the Basic Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Granite School District (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Granite School District as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Granite School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 16 to the basic financial statements, in 2024, the District adopted Government Accounting Standards Board Statement No. 101, *Compensated Absences*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Granite School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Granite School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Granite School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedules of the District's proportionate share of the net pension liability (asset) - Utah Retirement Systems, the schedules of District contributions - Utah Retirement Systems, the schedule of changes in the District's total retirement liability and related ratios, the schedule of changes in the District's total OPEB liability and related ratios, and the related notes to the required supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the required supplementary information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund statements and

schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the introductory and statistical sections included in the annual report. The introductory and statistical sections do not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the introductory and statistical sections, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the introductory and statistical sections and consider whether a material inconsistency exists between the introductory and statistical sections and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the introductory and statistical sections exists, we are required to describe it in our report.

Schedule of Expenditures of Federal Awards

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards as required by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 22, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Orem, Utah
November 22, 2024

Management's Discussion & Analysis

This section of Granite School District's (District) annual comprehensive financial report presents management's discussion and analysis of the District's financial performance for the year ended June 30, 2024. Please read it in conjunction with the letter of transmittal, which can be found preceding this narrative, and the basic financial statements which follow.

Financial Highlights

- Student enrollment decreased by 809 students to a total of 58,312 students as of October 1, 2023, due to an aging population in many geographical areas of the District along with more parents within the District boundaries choosing to enroll their children in charter schools.

Going forward, school-age population in the whole of Salt Lake County is projected to decrease by 1.0% from 2020 to 2060 per a Kem C. Gardner Policy Institute of the University of Utah report titled, *Opportunity Knocks, The Fiscal Impacts of Declining School-age Population in Utah*, issued in October 2023 and available at gardner.utah.edu.

Potentially offsetting this projected decline in school-age population is the State's economic strength and ability to attract newcomers, including 25- to 29-year-olds where Utah had the highest rate of growth of any state, as mentioned in the 2023 U.S. News & World Report's *Best States* project referred to on page 3 above.

- The District's total net position was \$784.3 million at fiscal year-end which represents a \$133.6 million increase over the prior fiscal year end. Of the \$784.3 million, 84.1% was either invested in capital assets or restricted for the construction of capital assets.
- Property tax revenues increased by 4.9% in 2024 to \$319.8 million due to new growth in taxable value from commercial and residential development.

- Operating grants and contributions increased by 18.3% in 2024 to \$334.3 million due primarily to the impact of increased state funding for public education.
- At the close of the current fiscal year, the District's governmental funds reported combined fund balances of \$311.2 million, An increase of \$5.7 million in comparison with the prior year. Approximately 3.0% of this amount (\$9.4 million) is unassigned.
- At the end of the current fiscal year, unrestricted fund balance (the total of the *committed*, *assigned*, and *unassigned* components of *fund balance*) for the general fund was \$179.7 million, or approximately 26.7% of total general fund expenditures.
- Various District construction projects are underway. The four largest projects are the construction of two new high schools funded with general obligation bond proceeds combined with property tax revenue; one junior high school funded with insurance and Federal Emergency Management Agency (FEMA) money awarded as a result of earthquake damage sustained in March 2020; and several school HVAC upgrades funded with COVID-19 relief grants and the District's own capital funds. As of June 30, 2024, a total of \$374.3 million has been spent on all current projects with \$106.1 million remaining planned to be spent for a total projected cost of \$480.4 million.
- At the close of the current fiscal year, the District's total outstanding long-term liabilities were \$492.9 million, consisting of general obligation bonds and associated unamortized premiums payable of \$220.1 million (44.7%), other employee benefit obligations of \$256.1 million (52.0%), with leases, subscriptions, and retainage payable making up the rest for a combined \$16.7 million (3.4%).
- With regard to the \$256.1 million of other employee benefit obligations, \$43.3 million is for District retirement and separation benefits for which fund balance has been committed to fund 100% of the actuarially determined liability for these obligations as well as an additional \$13.0 million (30%) to cover future unexpected changes in the actuarial calculation.

- In 2024, the District adopted Government Accounting Standards Board Statement No. 101, *Compensated Absences*. The new standard updates the recognition and measurement guidance for compensated absence obligations and required restatements of beginning net position for both Governmental Activities – Internal Service Funds and Total Governmental Activities. See Note 16 to the Basic Financial Statements.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements, which include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. The focus is on both the District as a whole (government-wide) and the major individual funds. The dual perspectives allow the reader to address relevant questions, broaden a basis for comparison (year-to-year or district-to-district), and enhance the District's accountability.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the remainder reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (such as uncollected taxes and unpaid employee benefit obligations). The *Statement of Activities* is focused on both the gross and net cost of various activities. This is intended to summarize and simplify the reader's

analysis of the revenues and costs of various District activities and the degree to which activities are subsidized by general revenues.

Functions within the governmental activities of the District include instructional services, student support, instructional staff support, district administration, school administration, central services, operation and maintenance of facilities, student transportation, school lunch services, community services, contributions to other governments, and interest on long-term liabilities.

The government-wide financial statements can be found on pages 27 and 28.

FUND FINANCIAL STATEMENTS

A fund is a group of related accounts used to maintain control over resources that are segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term inflows and outflows of spendable resources, as well as on fund balances at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this

comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for three major funds and an aggregate total for all nonmajor funds. The District's major governmental funds are the *General Fund*, the *Capital Projects Fund*, and the *Debt Service Fund*. Individual fund data for the District's nonmajor governmental funds are provided in the form of combining statements and schedules elsewhere in this report. The District adopts an annual appropriated budget for its General Fund. A budgetary comparison statement is provided for the General Fund to assist readers in assessing the District's compliance with this budget.

The basic governmental fund financial statements and reconciliations can be found on pages 29 to 33.

Proprietary Funds. The District maintains two proprietary funds, both of which are internal service funds. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses internal service funds to account for general printing services as well as employee health insurance. Because internal service funds predominately benefit governmental functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, but in greater detail.

The internal service funds are combined for presentation purposes. Individual fund data for the internal service funds is provided in the form of combining and individual fund statements and schedules elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 34 to 36.

NOTES TO THE BASIC FINANCIAL STATEMENTS

The notes, found on pages 38 to 66, provide additional information that is essential for a full understanding of the data provided in the government-wide and fund

financial statements. Information in the Notes to the Basic Financial Statements is described as follows:

- Note 1 provides a general description of the District, as well as a summary of significant accounting policies including the basis of accounting, budget policies and procedures, net position and fund balance flow assumptions, and other significant accounting policies.
- Note 2 describes deposits and investments as well as investment risk disclosures.
- Note 3 describes the nature of assistance the District receives from the federal and state government.
- Note 4 explains property taxes and differentiates between those collected to fund current operations from future year operations as well as taxes levied for and contributed to other governments.
- Note 5 describes the District's general exposure to risk and how it manages that risk.
- Note 6 explains the District's interfund balances and activity for the year.
- Note 7 describes the District's lease agreements and reports the total principal and interest amounts of future lease payments.
- Note 8 explains property and equipment of the District including accumulated depreciation and net carrying amounts.
- Note 9 provides information on the state retirement plan to include: the District's proportionate share of the plan's net pension liability and related deferred inflows and deferred outflows; pension expense; contributions to the plan; and an explanation of the actuarial assumptions used in estimating these amounts.
- Note 10 provides the same type of information as Note 9, but for the District retirement plan.
- Note 11 describes the District's long-term disability benefit plan.
- Note 12 explains the District's early retirement incentive program.
- Note 13 provides information on the District's self-insured plans and the associated liabilities associated with each.

- Note 14 describes significant commitments of the District.
- Note 15 provides a summary of the District's long-term liabilities and activity for the year.
- Note 16 explains the District's implementation of GASBS 101 – Compensated Absences.

ADDITIONAL INFORMATION

In addition to this discussion and analysis, this report also presents required supplementary information on pension plans and other postemployment benefits.

Required supplementary information can be found on pages 68 to 75 of this report with notes to the required supplementary information following on pages 76 to 78.

The combining and individual fund statements and schedules referred to earlier are presented immediately following the required supplementary information and can be found on pages 80 to 93.

The statistical section of this report presents detailed trends and comparative data that supports the other sections of this report and can be found on pages 95 to 152 of this report.

Government-wide Financial Analysis

GRANITE SCHOOL DISTRICT			
Statement of Net Position			
(in millions of dollars)			
	Governmental Activities		
	2024	2023	Change 2023-24
Current and other assets	\$ 772.3	\$ 741.2	\$ 31.1
Capital assets	816.2	706.9	109.3
Total assets	1,588.5	1,448.1	140.4
Deferred outflows of resources	124.4	118.8	5.6
Other liabilities	104.6	103.9	0.7
Long-term liabilities	492.9	496.8	(3.9)
Total liabilities	597.5	600.7	(3.2)
Deferred inflows of resources	331.1	315.5	15.6
Net position:			
Net investment in capital assets	567.1	434.9	132.2
Restricted	111.3	145.9	(34.6)
Unrestricted	105.9	69.9	36.0
Total net position	\$ 784.3	\$ 650.7	\$ 133.6

As noted earlier, over time, increases or decreases in net position may serve as a useful indicator of whether a government's financial position is improving or deteriorating. The District reports total net position of \$784.3 million at June 30, 2024, when compared to \$650.7 million at the end of the prior fiscal year, an increase of \$133.6 million.

When looking at net position itself, there are three classifications; *net investment in capital assets*, *restricted*, and *unrestricted*.

GRANITE SCHOOL DISTRICT			
Changes in Net Position			
(in millions of dollars)			
	Governmental Activities		
	2024	2023	Change 2023-24
Revenues:			
Program revenues:			
Charges for services	\$ 20.5	\$ 18.5	\$ 2.0
Operating grants and contributions	334.3	282.7	51.6
General revenues:			
Property taxes	319.8	304.8	15.0
Federal and state grants not restricted to specific purposes	220.9	193.3	27.6
Earnings on investments	22.2	17.2	5.0
Miscellaneous	9.2	7.8	1.4
Total revenues	926.9	824.3	102.6
Extraordinary item:			
Insurance recovery - earthquake	-	5.0	(5.0)
Expenses:			
Instructional services	426.5	404.4	22.1
Supporting services:			
Students	63.3	54.9	8.4
Instructional staff	48.5	52.9	(4.4)
District administration	6.1	6.1	-
School administration	47.3	44.8	2.5
Central	21.9	22.4	(0.5)
Operation and maintenance of facilities	86.5	77.2	9.3
Transportation	19.4	14.3	5.1
School lunch services	32.0	28.8	3.2
Community services	23.3	19.9	3.4
Interest on long-term liabilities	4.9	6.0	(1.1)
Total expenses	779.7	731.7	48.0
Change in net position	147.2	97.6	49.6
Net position - beginning, restated	637.1 *	553.1	84.0
Net position - ending	\$ 784.3	\$ 650.7	\$ 133.6
* Net position - beginning, as previously reported	\$ 650.7		
Effect of prior period restatement	(13.6)		
Net position - beginning, restated	\$ 637.1		

As is typical of a school district, at the end of the current fiscal year, the largest portion of the District's net position is classified as *net investment in capital assets*. The \$567.1 million (72.3% of total net position) reflects the District's investment in capital assets (primarily land and buildings but also includes equipment, vehicles, and right-to-use assets related to leases and subscriptions) net of accumulated depreciation, less any related outstanding debt that was used to acquire those assets. The District uses these capital assets to provide educational services to students. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the District's net position (\$111.3 million, or 14.2%) is classified as *restricted* and represents resources that are subject to external restrictions on how they may be used. This is a decrease of \$34.6 million, or 14.2%, from the prior year that is due primarily to a decrease of \$32.8 million in the portion of net position classified as restricted for capital projects which was the result of continued spend-down of accumulated resources to complete large capital projects. The District currently has several such outstanding construction projects including two new high schools that will replace existing schools, and several HVAC upgrades to schools throughout the District.

Included in the District's \$784.3 million net position is a portion called *unrestricted net position*, which has a balance of \$105.9 million. This is an increase of \$36.0 million as compared to the balance of \$69.9 million in the prior year. This increase is related primarily to two factors: a \$24.5 million increase in unrestricted funds being set aside for planned projects; and a \$9.2 million decrease in the long-term liability associated with the District's proportionate share of unfunded obligations of defined pension plans administered by the URS. The balance of this long-term liability changes from year to year as actuarial assumptions and calculations change and as contributions are made from participating entities. Since 2010, the District's, as well as all other participants', required contributions to URS have been increased so that over time the obligations will become fully funded. As progress is made toward that goal, the District's required contributions to URS are expected to be reduced in future fiscal years.

As of the end of the current fiscal year, the District experienced the following changes to other sections on the *Statement of Net Position*:

- Property taxes receivable, part of *current and other assets*, increased \$17.8 million and an offsetting deferred inflow related to property taxes levied for future years, part of *deferred inflows of resources*, increased \$16.7 million. Both increases are directly attributable to an increase in the amount of property taxes assessed on January 1, 2024 for the upcoming 2024-25 fiscal year compared to those assessed on January 1, 2023 for the then upcoming 2023-24 fiscal year. This increase is mostly the result of increased property tax assessments, as a result of growth, levied under the .001746 board local levy which is less than the maximum rate of .002500 allowed by the state legislature.
- Capital assets, reported net of accumulated depreciation, increased by \$109.3 million to a total of \$816.2 million. This change is primarily attributable to a net \$123.6 million increase in construction in progress as projects to replace two high schools and one junior high school continued as well as installation of updated HVAC systems throughout several schools, offset by a \$31.7 million decrease for asset depreciation.
- Deferred outflows related to pensions increased \$5.9 million mostly as a result of a \$4.5 million increase in the District's share of the deferred outflows of resources related to state retirement pension plans administered by URS. This increase was driven by differences between expected and actual experience with economic and demographic factors such as mortality, payroll increases, and retirement.
- Long-term liabilities were \$492.9 million (which was 82.5% of all liabilities), representing a net decrease of \$3.9 million. The primary components of this net decrease are a \$30.8 million decrease in bonds (and the associated premiums) payable and a \$14.2 million net increase in retainage payable. The \$30.8 million decrease in bond liabilities was the result of \$24.1 million in principal payments made on the bonds and \$7.2 million in bond premium amortization. The \$14.2 million increase in retainage payable was the result of retainage withheld from \$123.6 in amounts due to

contractors for work performed on the District's capital projects.

- Deferred inflows related to employee retirement benefits decreased by a modest \$2.7 million, primarily due to changes in the net difference between projected and actual earnings on pension plan investments.

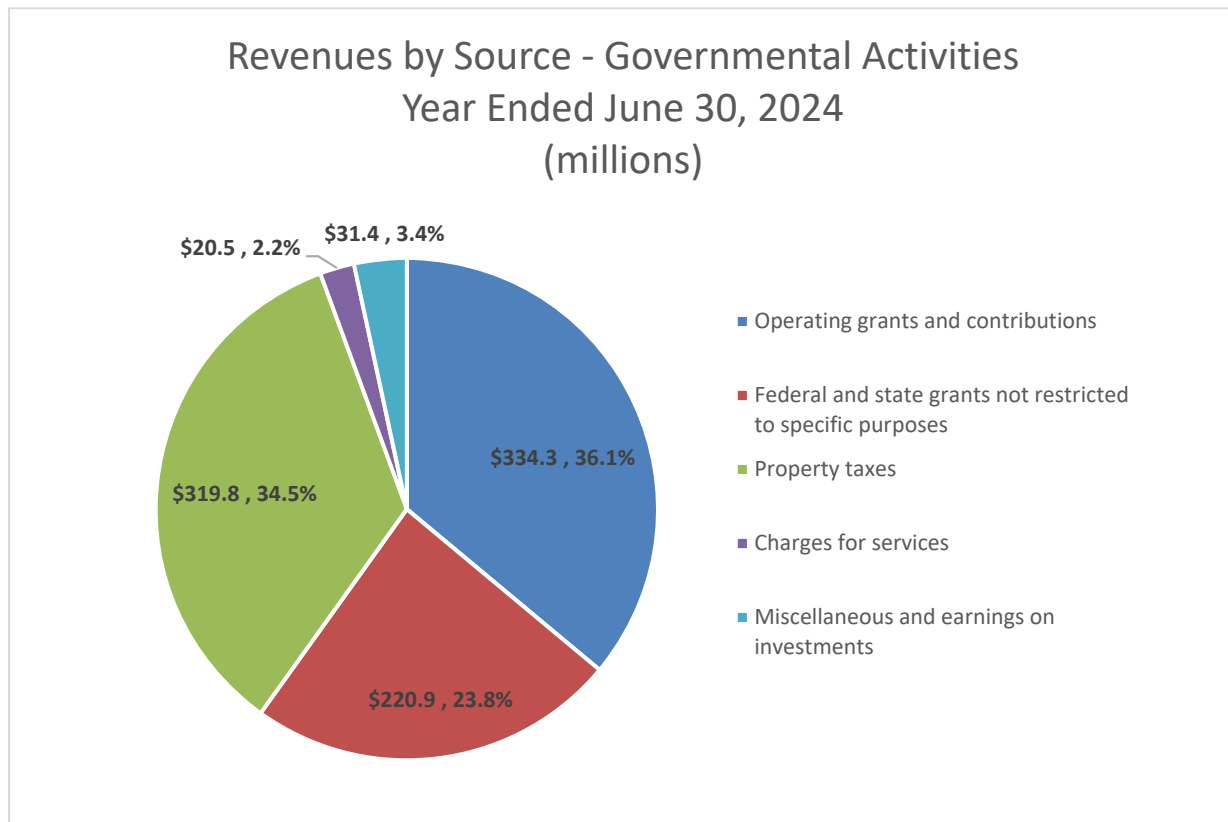
Governmental Activities

The \$133.6 million increase in net position can also be analyzed from an operational standpoint. The following list highlights some key changes in revenues and expenses during the year compared to the prior year:

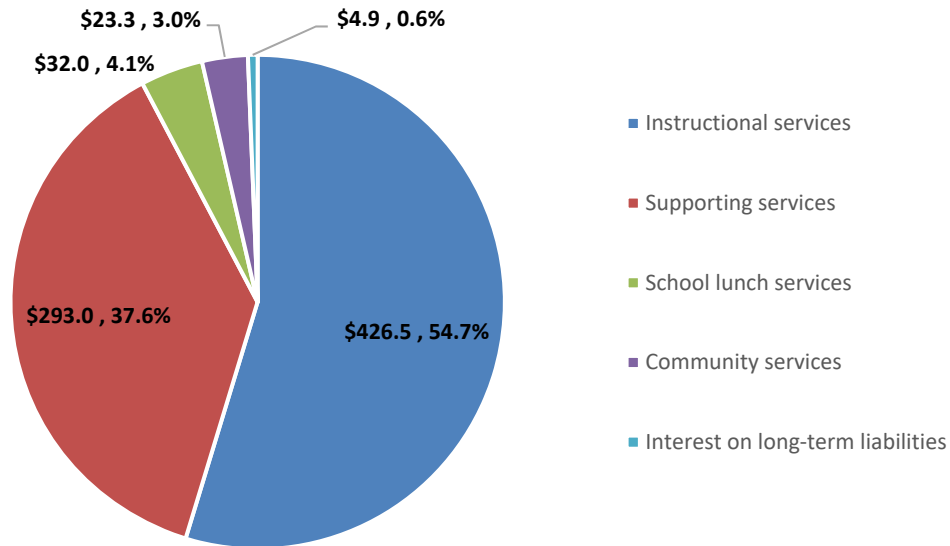
- Operating grants and contributions restricted to specific programs increased by \$51.6 million over the previous year. This increase was primarily attributable to increases in the federal funding to enhance specified instructional services offered to students. Other federal and state grants not restricted to specific programs increased by \$27.6 million which was primarily attributable to

increases in unrestricted state funding via the WPU.

- Property tax revenue increased by \$15.0 million from the prior year. This increase was primarily the result of significant increases in property valuations combined with a frozen basic rate (set by the state legislature) and a higher capital local rate than would have otherwise been levied had the District not increased the rate above the certified tax rate.
- Instructional service expenses increased by \$22.1 million which was primarily the result of increased spending on teachers and other staff who provide instructional services directly to students combined with a lower decrease in URS adjustment from \$44.7M in the prior year to \$9.6M in the current year.
- Operation and maintenance of facilities expense increased by \$9.3 million mostly due to increased utility costs required to operate the District's schools and other facilities.



Expenses by Function - Governmental Activities
Year Ended June 30, 2024
(millions)



Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

As previously discussed, the focus of the District's governmental funds is to provide information on near-term inflows, outflows, and fund balances. Such information is useful in assessing the District's financing requirements.

Fund Balances

Governmental funds report the differences between their assets, liabilities, and deferred outflows/inflows of resources as fund balance, which is divided into nonspendable, restricted, and unrestricted portions.

Nonspendable includes inventories and prepaid items that are not expected to be converted to cash. *Restricted* includes net fund resources of the District that are subject to external constraints due to state or federal laws, or externally imposed conditions by grantors or creditors. Restrictions include tax revenues levied for specific purposes. The unrestricted fund balance is, in turn, subdivided between committed, assigned, and unassigned portions. *Committed* balances reflect the District's self-imposed limitation on the use of otherwise available expendable financial resources in governmental funds. *Assigned* balances in the *General Fund* are those that do not meet the requirements of restricted or committed but that are intended to be used for specific purposes. *Unassigned* balances in the *General Fund* are all other available net fund resources.

During the year, the District's combined governmental fund balances increased by a total of \$5.7 million to \$311.2 million as of June 30, 2024 (\$2.5 million decrease in *nonspendable*, \$23.3 million decrease in

restricted, \$5.9 million increase in committed, \$25.7 million increase in assigned, and \$0.1 million decrease in unassigned fund balances). The primary sources of increase and decrease to governmental fund balances during the year include the following:

- Property tax revenue increased by \$14.2 million, the result of significant increases in property valuations combined with a frozen basic rate (set by the state legislature) and a higher capital local rate than would have otherwise been levied had the District not increased the rate above the certified tax rate in accordance with the District's long-term financing plan for capital projects for the tax year ended December 31, 2023. Of the \$14.2 million increase, \$5.1 million was in the *General Fund*, \$3.9 million was in the *Debt Service Fund*, and \$3.3 million was in the *Other Governmental Funds*.
- Earnings on investments increased by \$4.7 million, the result of higher rates of interest earned on the District's investment of temporarily idle cash. The District's overall rate of return on investments was 5.4% at June 2024. Of the \$4.7 million increase, \$4.2 million was in the *General Fund*.
- State revenues increased by \$49.6 million as a result of a 6.0% increase in the state funding mechanism called the weighted pupil unit (WPU) from \$4,038 to \$4,280 per student which was offset by higher collections from the basic school levy, resulting in a reduced state share of the Minimum School Program cost. Of the \$49.6 million increase, \$52.6 million was in the *General Fund* offset by a \$6.1 million decrease in the *Capital Projects Fund*.
- In the *General Fund*, expenditures increased by a total of \$49.3 million, most of which was due to \$30.0 million (an 8.2% increase) for instructional services, \$9.1 million (a 16.5% increase) for student support, and \$8.1 million (an 11.3% increase) for operation and maintenance of facilities.
- In the *Capital Projects Fund*, while total expenditures increased by a modest \$5.3 million (a 3.8% increase) the total dollars spent for facility acquisition and construction of \$129.6 million was significant as the District continues to carry out its

long-term plan to replace and remodel aging school buildings.

- In the other governmental funds, expenditures increased by a total of \$7.8 million (11.7%). The largest factors were a \$3.7 million increase in the cost of food in the *School Lunch Fund* caused by inflationary factors and a \$3.3 million increase in the contributions to redevelopment agencies and charter schools in the *Pass-through Taxes Fund*.

Proprietary Funds

The District's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. Total net position in the proprietary funds increased by \$6.8 million during the year ended June 30, 2024, to \$10.2 million. This is primarily due to a \$4.0 million increase in medical insurance premiums charged to other funds combined with a decrease of \$2.3 million in medical claims and administrative fees expenses. The District actively manages the operating revenues generated in its proprietary funds to be sufficient to cover operating expenses without overburdening other operations of the District which are the customers of these internal service funds.

General Fund Budgetary Highlights

The Board revised the 2024 budget during the year. Budget amendments reflected changes in programs and related funding. The District did not overspend its legal spending authority for the year ended June 30, 2024.

Final budgeted revenues were \$5.9 million or 0.1% lower than originally estimated. The primary contributors to this were lower final budgets for state revenue (\$6.8 million) with an offsetting increase in final budget for property taxes (\$2.1 million). The original budget for state revenues was higher due to an assumption that the District's total regular K-12 weighted pupil units (WPU) would remain steady as compared to the previous fiscal year, but they decreased. The decrease in the final budget for property taxes was caused by actual collections being significantly higher than estimated collections.

The difference between the original budget and the final amended budget for total expenditures was a decrease of \$15.8 million or 2.2% of total original estimated expenditures. The biggest factors in this change are the decreases in the final budgets for salaries and employee benefits of \$11.3 million and supplies and materials of \$12.1 million. This decrease is proportionate to the decrease in budgeted state revenues which reflects the natural budget adjustments to school staffing and supply allocations that occur when District average daily membership and enrollment numbers decrease and the decrease in budgeted state expenditures versus the actual spending of state awards as opposed to budgeting for the full awards to be spent.

Actual expenditures were \$22.8 million less than the final amended budget. This difference is mostly due to \$10.8 million less in actual expenditures for salary and benefits and \$9.8 million less in actual expenditures for supplies and materials. These decreases in salary and benefits are indicative of the challenges faced by the District and its schools in staffing maintenance and custodial personnel as well lower than budgeted use of federal and state restricted funds before the end of the fiscal year. That timing issue also manifests itself in the difference in supplies and materials combined with lower than estimated costs for utilities.

Capital Assets and Debt Administration

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2024 amounts to \$816.2 million, net of accumulated depreciation. This investment in capital assets includes land, construction in progress, buildings and improvements, land improvements, vehicles, furniture and equipment, and right-to-use assets associated with leases and subscriptions. The total increase in capital assets for the current fiscal year was \$109.3 million, reflecting the District's current emphasis on building remodeling and replacement. Additional information on the District's capital assets can be found in Note 8 to the basic financial statements.

Capital Assets (net of accumulated depreciation, in millions of dollars)

			Change
	2024	2023	2023-24
Land	\$ 51.7	\$ 51.7	\$ -
Construction in progress	374.3	250.7	123.6
Buildings and improvements	356.2	374.0	(17.8)
Land improvements	9.6	8.4	1.2
Vehicles	11.1	9.7	1.4
Furniture and equipment	10.5	10.7	(0.2)
Lease assets	0.4	0.5	(0.1)
Subscription assets	2.4	1.2	1.2
Total capital assets, net	\$ 816.2	\$ 706.9	\$ 109.3

The *Capital Projects Fund* accounts for the costs incurred for acquiring and improving sites, constructing and remodeling facilities, and procuring vehicles and equipment necessary for providing educational programs for all students within the District. At June 30, 2024, the District had various new long-term construction projects carried as construction in progress, along with projects carried over from the prior year. The largest of these ongoing projects are a \$192.3 million rebuild of Skyline High School (\$148.2 million spent through June 30, 2024 with \$44.1 million remaining to be spent), a \$189.6 million rebuild of Cyprus High School (\$144.0 million spent through June 30, 2024 with \$45.6 million remaining to be spent), a \$63.1 million rebuild of West Lake Junior High School (\$56.7 million spent through June 30, 2024 with \$6.4 million remaining to be spent), and several mechanical system upgrade projects totaling \$28.1 million (\$20.8 million spent through June 30, 2024 with \$7.3 million remaining to be spent).

Debt Administration

The District had \$220.1 million in outstanding general obligation bonds, net of unamortized bond premiums, at June 30, 2024. The general obligation bonded debt is limited by Utah law to 4% of the fair market value of the total taxable property. The unused legal debt capacity was \$2,740.9 million at December 31, 2023. Additional information on the District's outstanding obligations can be found in Note 15 to the basic financial statements.

Conditions with Expected Future Impact

Long-term Capital Plan

On November 7, 2017, voters in the District authorized the issuance of \$238.0 million in general obligation bonds as a major component of the District's long-term capital plan. \$50.0 million of this authorization was issued on November 27, 2018, an additional \$100.0 million was issued on December 12, 2019, and the final \$88.0 million was issued on October 22, 2020.

In the year ended June 30, 2024, the District continued carrying out its plan that as the general obligation bonds are retired, to shift the associated property tax levy to the capital local levy with the intent to continue financing construction projects in the long-term using a pay-as-you-go model with capital funds. All proceeds from the bonds mentioned above have been fully spent, meaning that all funds to carry out the long-term capital plan are now generated through property taxes.

The long-term capital plan is to rebuild and renovate a number of aging District schools. Projects already completed include rebuilds of South Kearns Elementary, Walker Elementary and renovations or additions at Driggs Elementary, Rosecrest Elementary, and Hunter High. After finishing the outstanding projects at Cyprus High, Skyline High, Westlake Junior High, and several mechanical system upgrades in schools, additional projects will begin. More information on the planned construction projects is available at gsdfuture.org.

Earthquake

On March 18, 2020, a magnitude 5.7 earthquake and subsequent aftershocks in the Magna area damaged over 20 District buildings, with Cyprus High and West Lake STEM Junior High suffering the most extensive damage. The latter was deemed unsafe to enter. Losses from this earthquake, including immediate costs associated with capital needs to temporarily accommodate relocated West Lake STEM students, are insured by the Utah State Risk Management Fund, subject to a \$0.1 million deductible.

It took several months to complete the work necessary to assess whether the Westlake STEM Junior High

building could be repaired or was in need of full replacement. The District determined the building was a total loss requiring full replacement. At its May 4, 2021, meeting, the District Board of Education accepted a settlement with insurers who agreed to pay \$37.4 million for the damage caused by the earthquake. These funds will go toward the total estimated replacement cost of approximately \$62.1 million. The District worked with FEMA to obtain \$17.8 million of federal funding to help cover the remaining \$24.7 million in costs.

Through June 30, 2024, the District received \$44.8 million through insurance recovery, including capital costs specifically related to temporarily relocating the affected students to another site and for the rebuild of the West Lake STEM Junior High building. The district expects to receive an additional \$2.4 million through insurance recovery.

COVID-19 and Inflation

The COVID-19 pandemic caused significant disruptions and challenges to our students and their families, our staff and those who support them, our communities, and to the operations and funding of the District itself.

Due to the student learning disruption during the pandemic, many students have fallen behind academically and need individualized help to bridge the gap. In total since May 2020, the District was awarded \$182.4 million in federal funding to understand and assess student academic and social emotional needs, address accelerated student learning, provide for the safe return of students to in-person instruction and continuity of services, and take steps to permit students and teachers to overcome barriers that impede access to or participation in the full suite of educational opportunities provided by the District.

As of June 30, 2024, the District had access to \$9.7 million in remaining balances from these federal awards. The District spent or obligated all \$9.7 million by the September 30, 2024 due date to be used to help students recover.

Additionally, the economic situation both nationally and here in Utah in the aftermath of the pandemic has created significant challenges for the District.

Beginning in late 2021 and continuing throughout 2023, inflationary pressures have increased costs for goods and services. CPI increases reached their peak in June 2022 with a 9.1% year-over-year increase and the latest CPI data in October 2024 reporting a 2.6% year-over-year increase. These price increases impact the District, its budgets, and District employees and communities. If inflationary pressures are sustained long-term, larger adjustments to District spending and budgets will become necessary. It is critical that funding for public education continue to increase to keep pace.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, students and all other interested parties with a general overview of the District's finances and to show accountability for tax dollars and funding from other governments. If you have questions about this report or need additional financial information, contact the Business Administrator, Granite School District, 2500 South State Street, Salt Lake City, UT 84115-3110.

GRANITE SCHOOL DISTRICT**Statement of Net Position**

June 30, 2024

	Governmental Activities
Assets:	
Cash and investments	\$ 362,722,567
Receivables:	
Property taxes	324,771,291
Local	1,134,419
State	4,255,474
Federal	62,077,794
Leases	72,245
Prepaid items	9,856,335
Inventories	7,439,166
Capital assets:	
Land, construction in progress, and water stock	425,962,194
Other capital assets, net of accumulated depreciation	390,198,146
Total assets	1,588,489,631
Deferred outflows of resources:	
Related to state retirement pension plans	118,904,782
Related to district retirement pension plan	2,167,723
Related to long-term disability OPEB plan	499,332
Bond refunding costs, net of accumulated amortization	2,792,636
Total deferred outflows of resources	124,364,473
Liabilities:	
Accounts and contracts payable	18,890,986
Accrued interest	1,019,036
Accrued salaries and related benefits	61,252,523
Unearned revenue:	
Local	3,183,308
State	20,186,588
Long-term liabilities:	
Portion due or payable within one year	77,575,407
Portion due or payable after one year	415,353,185
Total liabilities	597,461,033
Deferred inflows of resources:	
Related to state retirement pension plans	5,103,701
Related to district retirement pension plan	669,311
Related to long-term disability OPEB plan	548,279
Related to bond refundings	1,540,610
Related to leases	66,883
Property taxes levied for future year	323,119,299
Total deferred inflows of resources	331,048,083
Net position:	
Net investment in capital assets	567,109,003
Restricted for:	
Capital projects	92,390,644
Debt service	281,011
Schools and scholarships	831,680
School lunch	17,848,018
Unrestricted	105,884,632
Total net position	\$ 784,344,988

The notes to the basic financial statements are an integral part of this statement.

GRANITE SCHOOL DISTRICT

Statement of Activities

Year Ended June 30, 2024

Activities or Functions	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Total Governmental Activities
Governmental activities:				
Instructional services	\$ 426,482,729	\$ 13,697,536	\$ 206,096,051	\$ (206,689,142)
Supporting services:				
Students	63,246,121	-	42,390,182	(20,855,939)
Instructional staff	48,536,951	-	26,811,456	(21,725,495)
District administration	6,115,539	-	234,015	(5,881,524)
School administration	47,328,786	-	4,814,027	(42,514,759)
Central	21,867,419	-	4,045,120	(17,822,299)
Operation and maintenance of facilities	86,522,266	1,990,142	1,805,260	(82,726,864)
Transportation	19,348,547	1,355,229	15,177,557	(2,815,761)
School lunch services	32,022,096	3,462,853	27,484,550	(1,074,693)
Community services	23,312,393	-	5,449,211	(17,863,182)
Interest on long-term liabilities	4,919,883	-	-	(4,919,883)
Total school district	\$ 779,702,730	\$ 20,505,760	\$ 334,307,429	(424,889,541)
General revenues:				
Property taxes levied for:				
Basic state supported program (set by state legislature)				67,582,990
Voted local				38,550,184
Board local				83,925,961
Capital outlay				73,254,963
Debt service				35,714,198
Redevelopment agencies				14,475,929
Charter schools				6,292,657
Total property taxes				319,796,882
Federal and state grants not restricted to specific programs				220,875,278
Earnings on investments				22,162,757
Miscellaneous				9,248,500
Total general revenues				572,083,417
Change in net position				147,193,876
Net position - beginning, as restated				637,151,112
Net position - ending				\$ 784,344,988

The notes to the basic financial statements are an integral part of this statement.

GRANITE SCHOOL DISTRICT
Balance Sheet – Governmental Funds
June 30, 2024

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General	Capital Projects	Debt Service		
Assets:					
Cash and investments	\$ 219,962,131	\$ 73,481,342	\$ 1,112,132	\$ 37,092,354	\$ 331,647,959
Receivables:					
Property taxes	189,215,420	78,175,053	33,869,108	23,511,710	324,771,291
Local	395,704	20,000	-	711,464	1,127,168
State	3,154,719	341,251	-	759,504	4,255,474
Federal	41,555,242	20,394,344	-	128,208	62,077,794
Leases	72,245	-	-	-	72,245
Inventories	5,168,841	-	-	2,239,490	7,408,331
Prepaid items	8,807,492	912,823	-	116,271	9,836,586
Total assets	\$ 468,365,411	\$ 173,324,813	\$ 34,981,240	\$ 64,559,001	\$ 741,230,465
Liabilities:					
Accounts and contracts payable	\$ 1,204,290	\$ 16,212,314	\$ -	\$ 450,243	\$ 17,866,847
Accrued salaries and related benefits	60,008,578	6,810	-	1,237,135	61,252,523
Unearned revenue:					
Local	2,388,960	336,248	-	458,100	3,183,308
State	20,120,053	66,535	-	-	20,186,588
Total liabilities	83,721,881	16,621,907	-	2,145,478	102,489,266
Deferred inflows of resources:					
Property taxes levied for future year	188,374,018	77,827,425	33,718,499	23,199,357	323,119,299
Unavailable property tax revenue	2,536,240	1,047,857	453,981	312,353	4,350,431
Related to leases	66,883	-	-	-	66,883
Total deferred inflows of resources	190,977,141	78,875,282	34,172,480	23,511,710	327,536,613
Fund balances:					
Nonspendable:					
Inventories	5,168,841	-	-	2,239,490	7,408,331
Prepaid items	8,807,492	912,823	-	116,271	9,836,586
Restricted for:					
Capital projects	-	76,914,801	-	-	76,914,801
Debt service	-	-	808,760	-	808,760
Schools and scholarships	-	-	-	717,040	717,040
School lunch	-	-	-	21,816,033	21,816,033
Committed to:					
Economic stabilization	35,506,405	-	-	-	35,506,405
Employee benefits	50,552,639	-	-	-	50,552,639
Contractual obligations	784,076	-	-	-	784,076
District activity programs	-	-	-	11,195,664	11,195,664
Foundation	-	-	-	2,817,315	2,817,315
Assigned to:					
Self insurance	18,892,987	-	-	-	18,892,987
Employee benefits	13,608,507	-	-	-	13,608,507
Planned projects	47,664,443	-	-	-	47,664,443
Textbooks	3,264,485	-	-	-	3,264,485
Unassigned	9,416,514	-	-	-	9,416,514
Total fund balances	193,666,389	77,827,624	808,760	38,901,813	311,204,586
Total liabilities, deferred inflows of resources, and fund balances	\$ 468,365,411	\$ 173,324,813	\$ 34,981,240	\$ 64,559,001	\$ 741,230,465

The notes to the basic financial statements are an integral part of this statement.

GRANITE SCHOOL DISTRICT

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

June 30, 2024

Total fund balances for governmental funds \$ 311,204,586

Total net position reported for governmental activities in the statement of net position are different because:

Capital assets used by governmental funds are not financial resources and, therefore, are not reported in the funds. These assets consist of:

Land	\$ 51,655,396	
Construction in progress	374,274,837	
Water stock	31,961	
Buildings and improvements, net of \$562,728,396 accumulated depreciation	356,199,199	
Land improvements, net of \$42,920,286 accumulated depreciation	9,593,908	
Vehicles, net of \$24,689,095 accumulated depreciation	11,122,433	
Furniture and equipment, net of \$35,866,487 accumulated depreciation	10,259,101	
Lease assets, net of \$952,710 accumulated depreciation	392,878	
Subscription assets, net of \$1,050,743 accumulated depreciation	2,349,013	815,878,726

Some of the District's receivables will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred inflows of resources in the funds:

Unavailable property tax revenue	4,350,431
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Internal service funds are used by the District to charge the costs of printing and risk management (medical, industrial, and unemployment compensation insurance) services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. Internal service fund net position balances at year-end are:

10,184,443

Long-term liabilities applicable to the District's governmental funds are not due and payable in the current period and therefore are not reported in the funds. All long-term liabilities, both current and long-term portions, are reported in the statement of net position. These and related balances at year-end are:

Bonds payable	(186,215,000)	
Unamortized bond premiums	(33,898,972)	
Leases payable	(355,668)	
Subscriptions payable	(2,185,727)	
Retainage payable	(14,172,400)	
Accrued interest	(1,019,036)	
Deferred outflows of resources—bond refunding costs	2,792,636	
Deferred inflows of resources—related to bond refundings	(1,540,610)	
Deferred inflows and outflows—state retirement pension plans	(57,092,201)	
Total pension liability and related deferred inflows and outflows—district retirement pension plan	(16,296,642)	
Total OPEB liability and related deferred inflows and outflows—long-term disability OPEB plan	(884,960)	
Compensated absences payable	(21,755,322)	
Early retirement liability	(24,649,296)	(357,273,198)

Total net position of governmental activities **\$ 784,344,988**

The notes to the basic financial statements are an integral part of this statement.

GRANITE SCHOOL DISTRICT

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds

Year Ended June 30, 2024

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General	Capital Projects	Debt Service		
Revenues:					
Property taxes	\$ 189,380,871	\$ 72,993,538	\$ 35,586,745	\$ 20,768,586	\$ 318,729,740
Earnings on investments	13,021,824	5,213,651	859,198	2,321,691	21,416,364
Other local	12,997,367	1,418,295	-	18,547,121	32,962,783
State	412,511,912	558,303	-	6,635,087	419,705,302
Federal	77,524,229	37,103,713	-	20,849,463	135,477,405
Total revenues	705,436,203	117,287,500	36,445,943	69,121,948	928,291,594
Expenditures:					
Current:					
Instructional services	395,452,059	427,904	-	13,687,859	409,567,822
Supporting services:					
Students	64,027,961	1,536	-	240,227	64,269,724
Instructional staff	49,288,520	25,727	-	669,278	49,983,525
District administration	6,113,329	22,136	-	-	6,135,465
School administration	45,624,776	57,021	-	1,912,458	47,594,255
Central	18,040,668	5,284,979	-	-	23,325,647
Operation and maintenance of facilities	79,507,820	2,111,603	-	517,270	82,136,693
Transportation	14,682,342	2,571,085	-	1,200,997	18,454,424
School lunch services	-	-	-	33,028,153	33,028,153
Community services	-	-	-	23,484,182	23,484,182
Debt service:					
Principal	587,261	688,861	24,090,000	193,802	25,559,924
Interest	26,704	21,072	9,807,780	1,659	9,857,215
Bond issuance costs	-	-	145,833	-	145,833
Paying agent fees	-	-	5,500	-	5,500
Facility acquisition and construction	4,800	132,024,512	-	-	132,029,312
Total expenditures	673,356,240	143,236,436	34,049,113	74,935,885	925,577,674
Excess (deficiency) of revenues over (under) expenditures	32,079,963	(25,948,936)	2,396,830	(5,813,937)	2,713,920
Other financing sources (uses):					
Proceeds from sale of capital assets	-	331,423	-	-	331,423
Proceeds from insurance settlements	84,122	-	-	-	84,122
Lease financing proceeds	548,212	-	-	-	548,212
Subscription financing proceeds	450,227	1,464,784	-	-	1,915,011
Refunding bonds issued	-	-	20,885,000	-	20,885,000
Premiums on bonds issued	-	-	1,877,606	-	1,877,606
Refunded bonds escrow	-	-	(22,605,583)	-	(22,605,583)
Transfers in	2,000,000	112,253	-	4,678,598	6,790,851
Transfers (out)	(4,743,874)	-	(2,000,000)	(46,977)	(6,790,851)
Total other financing sources (uses)	(1,661,313)	1,908,460	(1,842,977)	4,631,621	3,035,791
Net change in fund balances	30,418,650	(24,040,476)	553,853	(1,182,316)	5,749,711
Fund balances - beginning	163,247,739	101,868,100	254,907	40,084,129	305,454,875
Fund balances - ending	\$ 193,666,389	\$ 77,827,624	\$ 808,760	\$ 38,901,813	\$ 311,204,586

The notes to the basic financial statements are an integral part of this statement.

GRANITE SCHOOL DISTRICT

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Year Ended June 30, 2024

Net change in fund balances for total governmental funds \$ 5,749,711

The change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with an initial, individual cost of more than \$5,000 for vehicles and equipment and \$100,000 for buildings and improvements and land improvements are allocated over their estimated useful lives and reported as depreciation expense. The changes in capital assets and related accounts are:

Outlays for purchase of capital assets	\$ 145,022,068	
Loss on sale of capital assets	(580,598)	
Proceeds from sale of capital assets	(331,423)	
Depreciation expense	<u>(34,880,649)</u>	109,229,398

Some of the District's revenues will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred inflows of resources in the funds. The changes in unavailable revenue are:

Property tax revenue		1,067,142
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The governmental funds report principal payments on long-term debt as expenditures, whereas these amounts are reductions in the liability in the statement of activities. The net changes in long-term liabilities and related accounts are:

Lease principal payments	662,130	
Proceeds from lease financing	(548,212)	
Subscriptions principal payments	918,867	
Proceeds from subscription financing	(1,915,011)	
Bond principal payments	21,515,000	
Proceeds from bonds and bond premiums	(1,877,606)	
Proceeds from bond refunding	1,929,158	
Deferred bond refunding costs	2,575,000	
Amortization of bond premiums expense	5,126,308	
Interest expense	<u>(392,051)</u>	27,993,583

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.

State retirement pension plans expense	16,043,189	
District retirement pension plan expense	(628,610)	
Long-term disability OPEB plan expense	473,302	
Compensated absences expense	(3,157,817)	
Retainage expense	(14,172,400)	
Early retirement benefit expense	<u>(2,239,156)</u>	(3,681,492)

Internal service funds are used by the District to charge the costs of printing and risk management (medical, industrial, and unemployment compensation insurance) services to individual funds. The internal service fund change in net position is reported with governmental activities.

6,835,534

Change in net position of governmental activities \$ 147,193,876

The notes to the basic financial statements are an integral part of this statement.

GRANITE SCHOOL DISTRICT**Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual****General Fund**

Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 198,292,004	\$ 187,322,251	\$ 189,380,871	\$ 2,058,620
Earnings on investments	9,500,000	12,500,000	13,021,824	521,824
Other local	9,978,631	12,542,895	12,997,367	454,472
State	418,338,625	419,332,536	412,511,912	(6,820,624)
Federal	79,332,857	77,820,960	77,524,229	(296,731)
Total revenues	715,442,117	709,518,642	705,436,203	(4,082,439)
Expenditures:				
Current:				
Salaries	427,017,755	421,053,844	415,214,311	5,839,533
Employee benefits	198,862,056	193,493,145	188,489,471	5,003,674
Purchased services	19,797,882	25,850,780	22,787,000	3,063,780
Supplies and materials	65,626,690	53,529,289	43,752,061	9,777,228
Equipment	441,832	1,647,416	2,257,228	(609,812)
Other	244,144	584,069	856,169	(272,100)
Total expenditures	711,990,359	696,158,543	673,356,240	22,802,303
Excess of revenues over expenditures	3,451,758	13,360,099	32,079,963	18,719,864
Other financing sources (uses):				
Proceeds from insurance settlements	30,000	38,915	84,122	45,207
Lease financing proceeds	-	-	548,212	548,212
Subscription financing proceeds	-	436,532	450,227	13,695
Transfers in	2,000,000	2,000,000	2,000,000	-
Transfers (out)	(5,223,621)	(5,134,964)	(4,743,874)	391,090
Total other financing sources (uses)	(3,193,621)	(2,659,517)	(1,661,313)	998,204
Net change in fund balances	258,137	10,700,582	30,418,650	19,718,068
Fund balances - beginning	160,647,734	163,247,739	163,247,739	-
Fund balances - ending	\$ 160,905,871	\$ 173,948,321	\$ 193,666,389	\$ 19,718,068

The notes to the basic financial statements are an integral part of this statement.

GRANITE SCHOOL DISTRICT**Statement of Fund Net Position – Proprietary Funds**

June 30, 2024

	Governmental Activities - Internal Service Funds
Assets:	
Current assets:	
Cash and investments	\$ 31,074,608
Accounts receivable - local	7,251
Prepaid items	19,749
Inventories	30,835
Total current assets	31,132,443
Noncurrent assets:	
Capital assets:	
Equipment	888,142
Accumulated depreciation	(606,528)
Total noncurrent assets	281,614
Total assets	31,414,057
Deferred outflows of resources:	
Related to state retirement pension plans	333,466
Related to district retirement pension plan	3,509
Related to long-term disability OPEB plan	809
Total deferred outflows of resources	337,784
Liabilities:	
Current liabilities:	
Accounts payable	1,024,139
Due to other funds	33,617
Health and accident claims payable	17,659,691
Dental claims payable	477,973
Workers compensation claims payable	1,629,495
Unemployment claims payable	39,364
Total current liabilities	20,864,279
Noncurrent liabilities:	
Compensated absences payable	103,695
Workers compensation payable	33,255
Net pension liability-state retirement pension plans	479,718
Total pension liability-district retirement pension plan	28,847
Total OPEB liability-long-term disability plan	1,354
Early retirement plan liability	39,965
Total noncurrent liabilities	686,834
Total liabilities	21,551,113
Deferred inflows of resources:	
Related to state retirement pension plans	14,313
Related to district retirement pension plan	1,084
Related to long-term disability OPEB plan	888
Total deferred inflows of resources	16,285
Fund net position:	
Investment in capital assets	281,614
Unrestricted	9,902,829
Total fund net position	\$ 10,184,443

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The notes to the basic financial statements are an integral part of this statement.

GRANITE SCHOOL DISTRICT

Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds

Year Ended June 30, 2024

	Governmental Activities - Internal Service Funds
Operating revenues:	
Charges for services	\$ 82,377,454
Operating expenses:	
Salaries	590,522
Employee benefits	311,848
Medical and prescription claims	62,410,806
Dental claims	2,056,093
Medical administrative fees	4,424,602
Dental administrative fees	257,120
Affordable Care Act fees	36,531
Medical reinsurance premiums	1,860,461
Workers compensation claims	814,972
Unemployment claims	109,710
Purchased services	3,216,811
Supplies and materials	106,870
Depreciation	91,967
Total operating expenses	76,288,313
Operating income	6,089,141
Nonoperating revenues:	
Earnings on investments	746,393
Change in net position	6,835,534
Net fund position - beginning, as restated	3,348,909
Net fund position - ending	\$ 10,184,443

The notes to the basic financial statements are an integral part of this statement.

GRANITE SCHOOL DISTRICT
Statement of Fund Cash Flows – Proprietary Funds
Year Ended June 30, 2024

	Governmental Activities - Internal Service Funds
Cash flows from operating activities:	
Receipts from interfund services provided	\$ 82,370,497
Receipts from assessments to other funds	33,617
Payments to employees	(937,274)
Payments to suppliers for goods and services	(3,148,052)
Payments for medical fees and insurance claims	(71,741,975)
Net cash provided by operating activities	6,576,813
Cash flows from capital and related financing activities:	
Purchase of capital assets	(133,590)
Cash flows from investing activities:	
Earnings on investments	746,393
Net change in cash and cash equivalents	7,189,616
Cash and cash equivalents - beginning	23,884,992
Cash and cash equivalents - ending*	\$ 31,074,608
* Displayed as cash and investments on the statement of fund net position - proprietary funds.	
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 6,089,141
Adjustments to reconcile operating income to net cash provided by operating activities:	
Non cash item - depreciation	91,967
(Increase) decrease in operating assets:	
Accounts receivable - local	(6,957)
Prepaid items	8,487
Inventories	(123)
(Increase) decrease in deferred outflows of resources:	
Related to state pension plans	(3,024)
Related to district pension plan	(2,102)
Related to district OPEB plan	(114)
Increase (decrease) in operating liabilities:	
Accounts payable	167,265
Due to other funds	33,617
Health and accident claims payable	1,205,471
Dental claims payable	65,888
Compensated absences payable	16,704
Workers compensation payable	(1,052,154)
Unemployment claims payable	9,115
Net pension liability-state retirement pension plans	(40,892)
Total pension liability-district retirement pension plan	1,841
Total OPEB liability-long-term disability plan	(629)
Early retirement plan liability	1,213
Increase (decrease) in deferred inflows of resources:	
Related to state pension plans	(7,318)
Related to district pension plan	(411)
Related to district OPEB plan	(172)
Total adjustments	487,672
Net cash provided by operating activities	\$ 6,576,813

The notes to the basic financial statements are an integral part of this statement.

GRANITE SCHOOL DISTRICT

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Granite School District (the District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District are described below.

A) Reporting Entity

The District is a legally separate, fiscally independent government entity of the State of Utah with its own elected governing body. As required by GAAP, these financial statements present all the fund types of the District and a blended component unit for which the District is considered to be financially accountable. The blended component unit, although legally separate, is in substance part of the District's operations. The District is not a component unit of any other government.

The Board of Education (the Board) is the governing authority for the District, and is comprised of seven members elected by the qualified voters who reside within the boundaries serviced by the District. Each member serves for four years and is elected from the precinct in which the member resides. The Board establishes District policies, approves the budget, appoints a superintendent with responsibilities for administering all educational activities of the District, and appoints a business administrator/treasurer with responsibilities for fiscal activities. In addition, the Board is authorized to issue bonds, incur short-term debt, and levy property taxes. All funds, including financial activity over which the Board has governance, are included in the financial statements.

Blended Component Unit. The Granite Education Foundation (the Foundation) is a legally separate nonprofit organization classified as tax-exempt under IRS regulations that raises funds and secures donations that exclusively benefit the District by providing additional funding for educational-related purposes within the District. The Foundation is governed by a board comprised of fourteen executive members. The Foundation's board appoints all members. Certain Foundation board members are employees or administrators of the District. Most of the Foundation's administrative costs are paid for by the District through an interfund transfer. The Foundation is presented as a nonmajor special revenue fund included in the other governmental funds of the District. The Foundation issues a publicly available financial report that can be obtained by writing to Granite Education Foundation, 2500 S State Street, Salt Lake City, Utah 84115 or visiting the website: granitekids.org.

B) Government-Wide and Fund Financial Statements

Government-wide and fund financial statements are presented separately; however, they are interrelated. The statement of activities incorporates data from governmental funds and internal service funds. Separate financial statements are provided for the District's governmental funds and internal service funds.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report on all of the activities of the District and the Foundation. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule occur only when the elimination of such activity would distort the expenses and revenues reported by function. The statement of activities demonstrates the degree to which the direct expense of a given function is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to students or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues. Restrictions imposed on a portion of the District's net position by binding laws and regulations of other entities are reported as restricted net position and net of any related liabilities.

The fund financial statements provide information about the District's funds, including its blended component unit. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

C) Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. All significant receivable balances at June 30, 2024 are expected to be collected.

Governmental fund financial statements are reported using the *current financial resources measurement* focus and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities in the current period. For this purpose, the District considers revenues as available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences, claims, early retirement, pension benefits, and early retirement healthcare benefits are recognized to the extent they have matured (when payment is due). General capital asset acquisitions are reported as expenditures in governmental funds.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual because of legal and other requirements and so have been recognized as revenues of the current fiscal period. Revenue is recognized for expenditure-driven grants when the terms of the grant are met. Any prepayments for such grants are shown as unearned revenue. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

- The *General Fund* is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund.
- The *Capital Projects Fund* is a special revenue fund that accounts for resources accumulated and payments made for the acquisition and improvement of sites, construction and remodel of facilities, and procurement of equipment necessary for providing educational programs for students within the District.
- The *Debt Service Fund* is a special revenue fund that accounts for the accumulation of resources used for the payment of general obligation bond principal and interest.

Additionally, the District reports the following fund types:

- The District has four non-major special revenue funds. 1) The *District Activity Programs Fund* accounts for the curricular, co-curricular and extra-curricular activities in schools and includes all student fee revenues collected at the individual schools. 2) The *Pass-through Taxes Fund* accounts for both the incremental tax revenue authorized by the Community Development and Renewal Agencies Act and property tax revenue related to the charter school levy. 3) The *Granite Education Foundation Fund* accounts for donations received by the tax-exempt non-profit organization formed to exclusively benefit the District. 4) The *School Lunch Fund* accounts for the food service activities of the District as required by state and federal law.
- The District has two internal service funds (proprietary funds). 1) The *Printing Services Fund* accounts for the revenues and expenses associated with providing printing services by the District's printing services

department to schools and other departments of the District on a cost-reimbursement basis. 2) The *Employee Benefits Self-Insurance Fund* accounts for the costs of the District's self-insured plans for medical insurance, industrial insurance, and unemployment compensation. Annual premiums are charged to the other funds based on total projected expenses. Benefit payments and administrative fee payments are made to third-party administrators who approve and process all claims. Operating revenue in these two funds consists of direct charges for services provided. Operating expenses in these two funds consist of the cost of services provided, administrative expenses, and depreciation on capital assets. Nonoperating revenues are those not directly related to services provided.

D) Budget Policies and Procedures

Budgets are presented on the modified accrual basis of accounting for all governmental funds. Budgets are legally required and have been adopted for each governmental fund. Budgets are also adopted for the internal service funds; budgets for the internal service funds are presented on the accrual basis of accounting. Unencumbered annual appropriations lapse at fiscal year-end with the exception of contractual obligations. The laws of the state govern budget policies. The District's budget procedures are in accordance with those laws and are summarized as follows:

- 1) Prior to June 1 each year, the District superintendent submits to the Board a proposed operating budget for the fiscal year commencing July 1. This budget includes proposed expenditures and the means of financing them, as well as a final budget for the current year ending June 30.
- 2) Copies of the proposed budget are made available for public inspection for a period of at least 15 days.
- 3) A public hearing is held prior to June 30 in which the budget is legally adopted by resolution of the Board after obtaining taxpayer input.
- 4) Once adopted, the budget can be amended by subsequent Board action. The Board, upon recommendation of the Superintendent, can approve reductions in appropriations, but increased appropriations by fund require a public hearing prior to amending the budget. Management may make interim transfers from one appropriation to another within any given fund. All such interim transfers made by management are reviewed and approved by the Board.
- 5) Minor interim adjustments in estimated revenue, appropriations, and transfers during the fiscal year have been included in the fiscal budget approved by the Board, as presented in the financial statements.
- 6) Expenditures may not legally exceed budgeted appropriations at the fund level. Because of this, the budget of the District is usually amended once each year, when the Board also takes action on the new fiscal year budget.

E) Deposits and Investments

The District's investments in the Utah Public Treasurer's Investment Fund or PTIF (an external investment pool) are valued at fair value (based on the corresponding liability to pool participants). The reported value of the pool is the same as the value of the pool shares. Under the District's investment policy, all temporary cash surpluses are invested, either directly or through a "sweep account". Interest earned on District investments is prorated to individual funds at the end of each month on the basis of their average daily cash balances during the month when interest was earned. Because participating funds use the PTIF as if it were a demand deposit account, the internal service fund equity in pooled investments is considered a cash equivalent for cash flow reporting purposes. See Note 2 for further information regarding cash and investments.

F) Leases

Lessee. The District is a lessee for noncancellable leases of warehouse and modular facilities. The District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The District recognizes lease liabilities valued at more than \$25,000.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) the lease term, and (3) the lease payments.

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. The lease payments included in the measurement of the lease liability are composed of fixed payments and a purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term liabilities on the statement of net position.

Lessor. The District is a lessor for noncancelable leases of cell tower sites. The District recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of the leases, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the District determines (a) the discount rate it uses to discount the expected lease receipts to present value, (b) the lease term, and (c) the lease receipts.

- The District uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. The lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessees.

The District monitors changes in the circumstances that would require a remeasurement of its leases and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

G) Subscription-based Information Technology Arrangements

The District enters into contracts for information technology software which are considered Subscription-based Information Technology Arrangements (SBITA). For each SBITA, the District recognizes a right-to-use subscription asset and a corresponding subscription liability.

At the commencement of a SBITA, the subscription liability is initially measured at the present value of subscription payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is measured as the sum of the initial subscription liability amount, the payments made to the SBITA vendor before commencement of the subscription term, and the capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. Subsequently, the subscription asset is amortized on a straight-line basis

over the subscription term. The District recognizes subscription assets and related liabilities valued at more than \$25,000.

Key estimates and judgments related to SBITAs include how the District determines (a) the discount rate it uses to discount the expected subscription payments to present value, (b) subscription term, and (c) subscription payments.

- The District uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the District uses its estimated incremental borrowing rate as the discount rate for subscription liabilities.
- The subscription term includes the noncancellable period of the SBITA. Subscription payments included in the measurement of the Subscription payable are composed of fixed payments and other payments the government is reasonably certain will be required to be made to the SBITA vendor.

H) Inventories

Inventories consist of various school supplies, custodial and maintenance supplies, house projects constructed by students, and various food items. Inventories are valued at cost or, if donated, at acquisition value when received, using the average cost method. Inventories of governmental funds are recorded as expenditures when consumed. Accordingly, a portion of fund balance is reported as nonspendable in each fund equal to the carrying value of inventory in that fund. Donated food commodities are reported in the governmental funds as revenue when received.

I) Prepaid Items

Prepaid items are accounted for in the government-wide and fund financial statements and consist of textbooks and various school supplies that will be utilized in future periods and reported as expenses/expenditures when consumed.

J) Capital Assets

Capital assets include both depreciable and nondepreciable assets and are reported in the government-wide financial statements and the internal service funds. Nondepreciable assets include land, water stock, and current construction in progress. Depreciable assets include buildings and improvements, certain land improvements, vehicles, equipment, and right-to-use assets for leases and SBITAs. The District defines capital assets as assets with an initial, individual cost of more than \$5,000 for land, vehicles, and equipment and \$100,000 for buildings and improvements and land improvements. Such assets are recorded at historical cost. Donated capital assets are recorded at estimated acquisition value at the date of donation. The cost of normal maintenance or repairs that do not add to the value of the asset or materially extend the life of the asset is not capitalized.

Buildings and improvements, land improvements, vehicles, equipment and right-to-use assets of the District are depreciated using the straight-line method over the following estimated useful lives:

Capital Assets	Years
Buildings	40
Building and improvements	10
Buses and vehicles	10
Playground equipment and furniture	10
Computer equipment	5
Leases	>1
SBITA	>1

K) Net Position/Fund Balances

The residual of all other elements presented in a statement of net position is *net position* on the government-wide and proprietary fund financial statements and the residual of all other elements presented in a balance sheet on the governmental fund financial statements is *fund balance*.

Net position is divided into three components: net investment in capital assets (capital assets net of accumulated depreciation and related debt less unspent bond proceeds), restricted, and unrestricted. Net position is reported as restricted when constraints are placed upon it by external parties or are imposed by constitutional provisions or enabling legislation. When applicable, net position restricted for pension benefits is reported as equal to the associated net pension asset.

The governmental fund financial statements present fund balances based on a hierarchy that shows, from highest to lowest, the level or form of constraints on fund balance resources and the extent to which the District is bound to honor them. The District first determines and reports nonspendable balances, then restricted, then committed, and so forth.

Fund balance classifications are summarized as follows:

Nonspendable. This category includes fund balance amounts that cannot be spent because they are either: 1) not in spendable form, or 2) legally or contractually required to be maintained intact. Fund balance amounts related to inventories and prepaid items are classified as nonspendable.

Restricted. This category includes net fund resources that are subject to external constraints that have been placed on the use of the resources either: 1) imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or 2) imposed by law through constitutional provisions or enabling legislation. Restricted fund balance amounts included the following:

- 1) Unspent tax revenues levied for specific purposes, such as capital projects and debt service.
- 2) Donations held in the *Granite Education Foundation Fund*.
- 3) Remaining fund balances in the *School Lunch Fund*.

The District itself can establish limitations on the use of spendable, unrestricted resources through either a commitment (committed fund balance) or an assignment (assigned fund balance) as follows:

Committed. This category includes amounts that can only be used for specific purposes established by formal action of the District's Board of Education. Fund balance commitments can only be removed or changed by the same type of action (or resolution) of the Board of Education. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Board of Education has approved to commit fund balance in the *General Fund* to the following purposes:

- 1) Economic stabilization. As defined by Utah law, an "undistributed reserve" up to five percent of the *General Fund* budgeted expenditures may be maintained by the District. The commitment is not to be used "in the negotiation or settlement of contract salaries for school district employees." The reserve requires a written resolution adopted by a majority vote of the Board of Education which is filed with the Utah State Board of Education and the Utah State Auditor. These resources may be used to cover potential state budget cuts, disasters, immediate capital needs, and other significant events that are circumstances or conditions that signal the need for stabilization.
- 2) Employee benefit obligations include early retirement, District retirement, and other postemployment benefits (OPEB) obligations and unpaid compensated absences.
- 3) Contractual obligations made by the District before June 30, 2024 that will be completed after that date.

The District's Board of Education has also committed resources in other governmental funds to District activity programs and the Foundation.

Assigned. This category includes *General Fund* balance amounts that the District intends to use for a specific purpose but they are neither restricted nor committed. The authority to assign fund balance is given to the Superintendent as the budget officer of the District (*Utah Code 53A-19-101*) and the Business Administrator per

Board Policy (*Fiscal Policy Manual* 1.C.3.). The District has assigned *General Fund* resources that are to be used for self-insurance, employee compensation, employee benefits, planned projects, and textbooks.

Unassigned. Residual balances in the *General Fund* are classified as unassigned.

L) Net Position/Fund Balance Flow Assumptions

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report in each category of net position and fund balance, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

M) Compensated Absences

Full-time, twelve-month employees earn varying amounts of vacation and sick leave according to salary classification and years of employment. Vacation leave accrues at between 10 to 20 days per year. The unused balance carries forward up to a maximum of one and one half times the annual vacation accrual. Accrued unused vacation days are paid in full at termination or retirement at the then current pay rate. Sick leave accrues at up to 13.2 sick days per year with no maximum imposed on the unused sick leave balance. Only classified and secretarial employees are paid for accrued unused sick days. Classified employees are paid 30% of the balance of their unused sick days at the then current pay rate only upon retirement. Secretaries, having a minimum of five full consecutive years of service, are entitled to a payment of 30% of the balance of their unused sick days at the then current pay rate either upon retirement or termination. All other employees are not paid for unused sick days.

Compensated absence obligations plus related payroll taxes are accrued when incurred in the government-wide financial statements and in the internal service funds. The District has committed resources in the *General Fund* to meet this obligation. See Note 16 for Implementation of GASBS 101 - Compensated Absences.

N) Pensions, District Retirement, and Other Postemployment Benefit (OPEB) Plans

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Pension plan investments are reported at fair value.

For purposes of measuring the total district retirement liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, the District recognizes benefit payments when due and payable in accordance with benefit terms. The total district retirement liability is an actuarially determined amount.

For purposes of measuring the total OPEB liability (asset), deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, the District recognizes benefit payments when due and payable in accordance with benefit terms. The total OPEB liability is an actuarially determined amount.

O) Deferred Outflows of Resources

In addition to assets, financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

GRANITE SCHOOL DISTRICT

Notes to the Basic Financial Statements...Continued – June 30, 2024

P) Deferred Inflows of Resources

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Q) Statement of Cash Flows and Supplemental Cash Flows Information

For the purpose of the statement of fund cash flows, the proprietary funds consider all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Investments in the PTIF are also considered cash equivalents.

NOTE 2 - DEPOSITS AND INVESTMENTS

A reconciliation of cash and investments at June 30, 2024, as shown on the financial statements, is summarized as follows:

Carrying amount of deposits	\$ 7,506,567
Carrying amount of investments	355,216,000
Total cash and investments	<u>\$ 362,722,567</u>
Governmental funds cash and investments	\$ 331,647,959
Internal service funds cash and investments	31,074,608
Statement of net position cash and investments	<u>\$ 362,722,567</u>

The District complies with the State Money Management Act (*Utah Code* Section 51, Chapter 7) (the Act) and related Rules of the Money Management Council (the Council) in handling its depository and investing transactions. District funds are deposited in qualified depositories as defined by the Act. The Act also authorizes the District to invest in the PTIF, certificates of deposit, U.S. Treasury obligations, U.S. agency issues, first-tier commercial paper, banker's acceptances, repurchase agreements, corporate bonds, money market mutual funds, and obligations of governmental entities within the State of Utah. The Act and Council rules govern the financial reporting requirements of qualified depositories in which public funds may be deposited and prescribe the conditions under which the designation of a depository shall remain in effect. The District considers the actions of the Council to be necessary and sufficient for adequate protection of its uninsured bank deposits.

Rules of the Council allow Granite Education Foundation to invest private grants, contributions, and endowments in any deposit or investment authorized by the Act and certain investment funds, equity securities, fixed-income securities, and investment strategies with institutions that meet certain restrictions. The Foundation has deposits separate from the District and invests private funds through a broker. The Foundation's deposits and investments comprise a significant portion of the other governmental funds and those deposits and investments bear risks that differ from those of the District. Accordingly, the Foundation's deposits and investments are reported separately in the following schedules.

A) Deposits:

At June 30, 2024, the District and the Foundation have the following deposits, carried at fair value, with financial institutions:

	Carrying Amount	Bank Balance	Amount Insured
Granite School District	\$ 6,446,833	\$ 20,687,187	\$ 352,760
Granite Education Foundation	1,059,734	1,126,877	303,119
Total deposits	<u>\$ 7,506,567</u>	<u>\$ 21,814,064</u>	<u>\$ 655,879</u>

GRANITE SCHOOL DISTRICT

Notes to the Basic Financial Statements...Continued – June 30, 2024

Custodial Credit Risk. Custodial credit risk for deposits is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The District and the Foundation do not have a formal deposit policy for custodial credit risk. At June 30, 2024, \$21,158,185 of the District's and the Foundation's bank balances were uninsured and uncollateralized. The difference of \$655,879 is covered by federal depository insurance. State law does not require further coverage.

B) Investments:

At June 30, 2024, the District and the Foundation have the following investments, carried at fair value, summarized by investment type and maturities:

Investment Type	Fair Value	Investment Maturity (in Years)			
		< 1	1-5	5-10	> 10
Granite School District:					
Utah Public Treasurer's					
Investment Fund (PTIF)	\$ 352,547,726	\$ 352,547,726	\$ -	\$ -	\$ -
Granite Education Foundation:					
Mutual funds investing in:					
Money market deposits	17,160	17,160	-	-	-
Bonds	1,003,664	-	-	1,003,664	-
U.S. common stocks	1,116,890	1,116,890	-	-	-
Int'l common stocks	530,560	530,560	-	-	-
Total Foundation	2,668,274	1,664,610	-	1,003,664	-
Total investments	\$ 355,216,000	\$ 354,212,336	\$ -	\$ 1,003,664	\$ -

The PTIF is an external local government investment pool managed by the Utah State Treasurer. It is authorized and makes investments in accordance with the Act. The Council provides regulatory oversight for the PTIF. Participant accounts with the PTIF are not insured or otherwise guaranteed by the State of Utah. Participants in the PTIF share proportionally in the income, costs, gains and losses from investment activities. The degree of risk of the PTIF depends upon the underlying portfolio, which primarily consists of debt securities held by state or in the state's name by the state's custodial banks, including investment grade corporate bonds and notes, commercial paper, money market mutual funds, and U.S. treasury bills. The portfolio has a weighted average maturity of 90 days or less. The PTIF is not rated. The majority of the PTIF's corporate bonds and notes are variable-rate securities which reset every three months to the prevailing market interest rates. Additionally, the PTIF has no more than 5% of its total debt security investments in a single non-governmental issuer. The reported value of the pool is the same as the fair value of the pool shares and is not required to be reported in the fair value hierarchy.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy regarding interest rate risk but manages its exposure to interest rate risk by complying with the Act, which requires that the remaining term to maturity of investments to not exceed the period of availability of the funds invested. The Act further limits the remaining term to maturity on all investments in commercial paper, bankers' acceptances, and fixed rate securities from 270 days to 15 months. In addition, variable-rate securities may not have a remaining term to final maturity exceeding three years.

The Foundation can invest private funds in fixed-income securities with a dollar-weighted average maturity not to exceed ten years.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District does not have a formal investment policy regarding credit risks but manages its exposure to credit risk by complying with the Act and related rules. The Act and related rules limit investments in commercial paper to a first tier

rating and investments in fixed-income and variable-rate securities to a rating of A or higher as rated by Moody's Investors Service or by Standard & Poor's.

The District's and Foundation's investments are not rated.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District does not have a formal investment policy for concentration of credit risks but manages this risk by complying with the Act and related rules. The Act limits investments in commercial paper and or corporate obligations to 5% of the District's total portfolio with a single issuer. The Foundation can invest private funds in certain equity and fixed-income securities provided no more than 5% of all funds are invested in any one issuer and no more than 25% of all funds are invested in a particular industry. Also, for the Foundation's investments in private funds, no more than 75% may be invested in equity securities and no more than 5% in collateralized mortgage obligations.

Custodial Credit Risk. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The District does not have a formal investment policy for custodial credit risk but manages this risk by complying with the Act and related rules. The Act requires the Foundation's public treasurer to have custody of all securities purchased or deposit these securities with a bank or trust company to be held in safekeeping by that custodian. The Foundation's investments at brokerage accounts are covered by Securities Investor Protection Corporation up to \$500,000.

Fair Value Measurements. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Foundation measures fair value in mutual funds at quoted market prices (Level 1 inputs).

NOTE 3 - FEDERAL AND STATE GOVERNMENTAL ASSISTANCE

The District receives significant assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the District's independent auditors and other governmental auditors. Any disallowed claims resulting from such audits could become a liability of the *General Fund* or other applicable fund. Based on prior experience, the District administration believes such disallowance, if any, would be insignificant.

NOTE 4 – PROPERTY TAXES

The Salt Lake County treasurer acts as agent for the District in collecting and distributing property tax revenues. Utah statutes establish the process by which taxes are levied and collected. The county assessor is required to assess real property as of January 1 and complete the valuation by May 15. By July 21, the county treasurer mails property tax notices to the owners. Between August 1 and August 15, a property owner may petition the county board of equalization for an adjustment. The county auditor approves all changes by November 1, at which date, the completed assessments are to be delivered to the county treasurer. Property tax notices with a due date of November 30 are mailed to property owners. Delinquent taxes are subject to a 2.5% penalty, with a minimum of ten dollars. If the taxes are not paid by January 31 of the following year, they are subject to an interest charge. The interest accrues from January 1st. If taxes remain delinquent by May of the fifth year, the county will advertise and sell the property at a tax sale.

Incremental Taxes and Charter School Levy. In addition to property taxes the District levies for its own purposes, the District levies property taxes for redevelopment agencies (located within the boundaries of the District) in accordance with the

GRANITE SCHOOL DISTRICT

Notes to the Basic Financial Statements...Continued – June 30, 2024

Community Development and Renewal Agencies Act (*Utah Code 17C-1*) and for charter schools (for students living within the District's boundaries who are enrolled in charter schools) in accordance with *Utah Code 53F-2-703*. These taxes are forwarded directly by the County to the redevelopment agencies or the state charter school levy account as these taxes are collected by the County. During the year ended June 30, 2024, taxes levied by the District for the redevelopment agencies totaled \$14,475,929 and for charter schools totaled \$6,292,657. These amounts were recorded as revenue with an equivalent expenditure for contributions to other governments in the other governmental funds (in the *Pass-through Taxes Fund*).

As of June 30, 2024, the District reported the following property tax balances:

	Major Funds			Other	Total
	General	Capital Projects	Debt Service	Governmental Funds	
Property taxes - receivable:					
Levied for current and prior years:					
Collected in July 2024	\$ 1,218,010	\$ 503,225	\$ 218,021	\$ -	\$ 1,939,256
Delinquent	2,536,240	1,047,857	453,981	312,353	4,350,431
Levied for future year	188,374,018	77,827,425	33,718,499	23,199,357	323,119,299
Prepayments of future year	(2,912,848)	(1,203,454)	(521,393)	-	(4,637,695)
Total property taxes - receivable	<u>\$ 189,215,420</u>	<u>\$ 78,175,053</u>	<u>\$ 33,869,108</u>	<u>\$ 23,511,710</u>	<u>\$ 324,771,291</u>
Property taxes - deferred inflows of resources:					
Levied for current and prior years:					
Unavailable (delinquent)	\$ 2,536,240	\$ 1,047,857	\$ 453,981	\$ 312,353	\$ 4,350,431
Levied for future year	188,374,018	77,827,425	33,718,499	23,199,357	323,119,299
Total property taxes - deferred inflows of resources	<u>\$ 190,910,258</u>	<u>\$ 78,875,282</u>	<u>\$ 34,172,480</u>	<u>\$ 23,511,710</u>	<u>\$ 327,469,730</u>

NOTE 5 – RISK MANAGEMENT

The District maintains insurance coverage for general, automobile, personal injury, errors and omissions, employee dishonesty, and malpractice liability up to \$10 million per occurrence through policies administered by the Utah State Risk Management Fund (the Fund). The District also insures its buildings, including those under construction, and contents against all insurable risks of direct physical loss or damage with the Fund. Property physical damage is insured to actual value less a deductible; other liability is limited to the lesser of \$10 million or the statutory limit. The Fund obtains independent coverage for insured events, up to \$25 million per location. The Fund is a pooled arrangement where the participants pay experienced rated annual premiums, which are designed to pay claims and build sufficient reserves so that the pool will be able to protect the participating entities with its own capital. The District's annual premium is accounted for in the *General Fund*. During the year ended June 30, 2024, there were no significant reductions in coverage.

NOTE 6 – INTERFUND TRANSFERS

Transfers between funds during the year ended June 30, 2024 are as follows:

GRANITE SCHOOL DISTRICT

Notes to the Basic Financial Statements...Continued – June 30, 2024

Fund	Transfers In	Transfers Out
General Fund	\$ 2,000,000	\$ 4,743,874
Capital Projects Fund	112,253	-
Debt Service Fund	-	2,000,000
Other Governmental Funds	4,678,598	46,977
Total	<u>\$ 6,790,851</u>	<u>\$ 6,790,851</u>

During the year ended June 30, 2024, the District made the following transfers:

- The *General Fund* transferred \$3,990,434 to the *District Activity Programs Fund* (other governmental fund) for amounts allocated to the schools by the District.
- The *General Fund* transferred \$65,276 to the *Capital Projects Fund* for amounts allocated to the schools for equipment purchases.
- The *General Fund* transferred \$591,269 to the *Granite Education Foundation Fund* (other governmental fund) to fund a portion of the salaries of the Foundation.
- The *General Fund* transferred \$96,895 to the *School Lunch Fund* to fund non-program costs and uncollectible negative account balances.
- The *District Activity Programs Fund* (other governmental fund) transferred \$46,977 to the *Capital Projects Fund* to help fund school projects.
- The *Debt Service Fund* transferred \$2,000,000 to the *General Fund* to fund purchases of technology projects (per allowance in *Utah Code 11-14-310*).

NOTE 7 – LEASES RECEIVABLE

The District has leased sites to third parties for cell tower operations under lease terms of 60 months. As of June 30, 2024, the value of the leases receivable is \$72,245. The lessees are required to make annual fixed payments from \$19,644 to \$24,000. The leases have interest rates from 0.1850% to 0.7030%. The infrastructure's estimated useful life was zero months as of the contract commencements. The value of the deferred inflow of resources as of June 30, 2024 was \$66,883, and the District recognized lease revenue of \$437,522 during the fiscal year.

The future payments on the leases are listed as follows:

Year Ending June 30,	Principal	Interest	Total Payments
2025	\$ 47,657	\$ 384	\$ 48,041
2026	24,588	173	24,761
Total	<u>\$ 72,245</u>	<u>\$ 557</u>	<u>\$ 72,802</u>

NOTE 8 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

GRANITE SCHOOL DISTRICT

Notes to the Basic Financial Statements...Continued – June 30, 2024

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 51,655,396	\$ -	\$ -	\$ 51,655,396
Construction in progress	250,659,637	136,150,571	(12,535,371)	374,274,837
Water stock	31,221	900	(160)	31,961
Total capital assets, not being depreciated	302,346,254	136,151,471	(12,535,531)	425,962,194
Capital assets, being depreciated:				
Buildings and improvements	909,833,745	9,660,486	(566,636)	918,927,595
Land improvements	49,639,309	2,874,885	-	52,514,194
Vehicles	33,278,152	3,427,063	(893,687)	35,811,528
Furniture and equipment	46,136,807	2,947,301	(2,070,378)	47,013,730
Lease assets - buildings	1,126,307	548,212	(328,931)	1,345,588
Subscription assets	1,647,394	2,081,611	(329,249)	3,399,756
Total capital assets, being depreciated	1,041,661,714	21,539,558	(4,188,881)	1,059,012,391
Accumulated depreciation for:				
Buildings and improvements	(535,822,279)	(26,970,336)	64,219	(562,728,396)
Land improvements	(41,266,181)	(1,654,105)	-	(42,920,286)
Vehicles	(23,571,300)	(2,011,482)	893,687	(24,689,095)
Furniture and equipment	(35,405,964)	(2,819,140)	1,752,089	(36,473,015)
Lease assets - buildings	(633,299)	(648,342)	328,931	(952,710)
Subscription assets	(419,626)	(869,211)	238,094	(1,050,743)
Total accumulated depreciation	(637,118,649)	(34,972,616)	3,277,020	(668,814,245)
Total capital assets, being depreciated, net	404,543,065	(13,433,058)	(911,861)	390,198,146
Governmental activity capital assets, net	\$ 706,889,319	\$ 122,718,413	\$ (13,447,392)	\$ 816,160,340

Depreciation expense for governmental activities was charged to functions of the District as follows:

Governmental activities:	
Instructional services	\$ 24,880,193
Supporting services:	
Students	512,267
Instructional staff	26,021
School administration	938,890
Business	703,446
Operation and maintenance of facilities	4,508,368
Transportation	1,225,635
School lunch services	2,075,075
Community services	10,754
Capital assets held by the District's internal service funds are charged to the various functions based on their usage of the assets	91,967
Total depreciation expense, governmental activities	<u>\$ 34,972,616</u>

GRANITE SCHOOL DISTRICT

Notes to the Basic Financial Statements...Continued – June 30, 2024

At June 30, 2024, the District was obligated under several ongoing construction commitments with remaining obligated amounts totaling \$106,161,660 that will be financed from resources restricted for capital projects in the *Capital Projects Fund* and property tax proceeds levied specifically for such purposes. These projects are summarized as follows:

Project	Total Obligation*	Cost to Date	Remaining Obligation
Skyline High: School Rebuild	\$ 192,336,133	\$ 148,209,737	\$ 44,126,396
Cyprus High: School Rebuild	189,647,393	143,987,625	45,659,768
West Lake Junior: School Rebuild	63,094,754	56,747,421	6,347,333
Various Mechanical System Upgrades	28,148,287	20,851,928	7,296,359
Hunter High: Track Upgrade	2,859,049	1,178,838	1,680,211
Various School Room Remodels	2,141,832	1,874,563	267,269
Other	2,209,048	1,424,724	784,324
Total	<u>\$ 480,436,496</u>	<u>\$ 374,274,836</u>	<u>\$ 106,161,660</u>

**The total obligation represents the total of all project purchase orders as of June 30, 2024 and does not necessarily reflect the total cost of the project.*

NOTE 9 – STATE RETIREMENT PLAN

Description of Plan. Eligible employees of the District are provided with the following options through the Utah Retirement Systems (URS) administered by the URS:

Defined Benefit Pension Systems (cost-sharing, multiple-employer plans):

- Public Employees Noncontributory Retirement System (Tier 1 Noncontributory System)
- Public Employees Contributory Retirement System (Tier 1 Contributory System)
- Tier 2 Public Employees Hybrid Contributory Retirement System (Tier 2 Contributory System)

Defined Contribution Savings Plans (individual account plans):

- 401(k) Plan which includes the Tier 2 Public Employees Defined Contribution Plan (Tier 2 Defined Contribution Plan)
- 457 Plan and other individual plans

District employees qualify for membership in the retirement systems if 1) employment, contemplated to continue during a fiscal or calendar year, normally requires an average of 20 or more hours per week and the employee receives benefits normally provided by the District as approved by the Utah State Retirement Board; 2) the employee is a classified school employee whose employment normally requires an average of 20 hours or more per week regardless of benefits; 3) the employee is a teacher who teaches half-time or more and receives benefits normally provided by the District as approved by the Utah State Retirement Board; or 4) the employee is an appointed officer.

The Tier 2 Systems became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Systems.

The plans are established and governed by the respective sections of Title 49 of the *Utah Code*. The plans are amended statutorily by the Utah State Legislature. Title 49 provides for the administration of the plans under the direction of the Utah State Retirement Board, whose members are appointed by the Governor.

GRANITE SCHOOL DISTRICT

Notes to the Basic Financial Statements...Continued – June 30, 2024

The URS (a component unit of the State of Utah) issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S., Salt Lake City, Utah 84102 or visiting the website: www.urs.org/general/publications.

Benefits Provided. The URS provides retirement, disability, and death benefits to participants in the plans.

Retirement benefits in the defined benefit pension plans are determined from 1.50% to 2.00% of the employee's highest 3 or 5 years of compensation times the employee's years of service depending on the pension plan; benefits are subject to cost-of-living adjustments up to 2.50% or 4.00%, limited to the actual Consumer Price Index increase for the year. Employees are eligible to retire based on years of service and age.

Defined contribution plans are available as supplemental plans to the basic retirement benefits of the defined benefit pension plans and as a primary retirement plan for some Tier 2 participants. Participants in the defined contribution plans are fully vested in employer and employee contributions at the time the contributions are made, except Tier 2 required contributions and associated earnings which are vested during the first four years of employment. If an employee terminates prior to the vesting period, employer contributions and associated earnings for that employee are subject to forfeiture. Forfeitures are used to cover a portion of the plan's administrative expenses paid by participants. Benefits depend on amounts contributed to the plans plus investment earnings. Individual accounts are provided for each employee and are available at termination, retirement, death, or unforeseeable emergency.

Contributions. As a condition of participation in the URS, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable), is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability.

As of June 30, 2024, required contribution rates for the plans were as follows:

	Defined Benefit Plans Rates				Totals
	District Contribution*	Amortization of UAAL**	Paid by District for Employee	District Rates for 401(k) Plan	
Tier 1 Noncontributory System	12.25%	9.94%	-	1.50%	23.69%
Tier 1 Contributory System	5.45%	12.25%	6.00%	-	23.70%
Tier 2 Contributory System	9.90%	9.94%	-	0.18%	20.02%
Tier 2 Defined Contribution Plan	0.08%	9.94%	-	10.00%	20.02%

* District contribution includes 0.08% of covered-employee payroll of the Tier 2 plans for death benefits.

** Required contributions include an additional amount to finance any unfunded actuarial accrued liability in the Tier 1 plans.

Employees can make additional contributions to defined contribution plans subject to limitations.

GRANITE SCHOOL DISTRICT

Notes to the Basic Financial Statements...Continued – June 30, 2024

For the year ended June 30, 2024, District and employee contributions to the plans were as follows:

	District Contributions	Employee Contributions
Tier 1 Noncontributory System	\$ 45,694,082	\$ -
Tier 1 Contributory System	76,389	25,894
Tier 2 Contributory System	28,602,263	-
Tier 2 Defined Contribution Plan	3,147,380	-
401(k) Plan	3,304,912	7,926,909
457 Plan and other individual plans	-	2,287,613

* A portion of required contribution in the Tier 2 plans is used to finance the unfunded actuarial accrued liability in the Tier 1 plans.

Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2024, the District reported a net pension liability of \$171,053,847 and no net pension asset for its proportionate share of the net pension liability (asset) for the following plans:

	Net Pension Asset	Net Pension Liability
Tier 1 Noncontributory System	\$ -	\$ 160,096,606
Tier 1 Contributory System	-	903,432
Tier 2 Contributory System	-	10,053,809
Total	<u>\$ -</u>	<u>\$ 171,053,847</u>

The net pension liability (asset) was measured as of December 31, 2023, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of January 1, 2023, rolled forward using generally accepted actuarial procedures. The District's proportion of the net pension liability (asset) is equal to the ratio of the District's actual contributions compared to the total of all employer contributions during the plan year.

The following presents the District's proportion (percentage) of the collective net pension liability (asset) at December 31, 2023 and the change in its proportion since the prior measurement date for each plan:

	Proportionate Share	
	2023	Change
Tier 1 Noncontributory System	7.8134544%	-0.1959838%
Tier 1 Contributory System	9.7283221%	-3.0635808%
Tier 2 Contributory System	5.1653855%	-0.0438640%

GRANITE SCHOOL DISTRICT

Notes to the Basic Financial Statements...Continued – June 30, 2024

For the year ended June 30, 2024, the District recognized pension expense for the plans as follows:

	Pension Expense
Defined benefit pension plans:	
State retirement plan	
Tier 1 Noncontributory System	\$ 49,011,849
Tier 1 Contributory System	(793,636)
Tier 2 Contributory System	13,152,314
District retirement plan (see note 10)	1,878,675
Total	<u>\$ 63,249,202</u>
Defined contribution plans:	
Tier 2 Defined Contribution Plan	\$ 3,147,380
401(k) Plan	3,304,912
	<u>\$ 6,452,292</u>

At June 30, 2024, the District reported deferred outflows of resources related to defined benefit pension plans from the following sources:

	Deferred Outflows of Resources Related to Pensions			
	Tier 1	Tier 1	Tier 2	Total
	Noncontributory System	Contributory System	Contributory System	
Differences between expected and actual experience	\$ 31,166,758	\$ -	\$ 3,220,164	\$ 34,386,922
Changes of assumptions	15,349,162	-	5,754,752	21,103,914
Net difference between projected and actual earnings on pension plan investments	20,353,221	449,396	1,135,306	21,937,923
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-	1,505,663	1,505,663
District contributions subsequent to measurement date	23,337,920	37,811	16,594,629	39,970,360
Total	<u>\$ 90,207,061</u>	<u>\$ 487,207</u>	<u>\$ 28,210,514</u>	<u>\$ 118,904,782</u>

At June 30, 2024, the District reported deferred inflows of resources related to defined benefit pension plans from the following sources:

	Deferred Inflows of Resources Related to Pensions			
	Tier 1	Tier 1	Tier 2	Total
	Noncontributory System	Contributory System	Contributory System	
Differences between expected and actual experience	\$ -	\$ -	\$ 164,643	\$ 164,643
Changes of assumptions	-	-	7,949	7,949
Changes in proportion and differences between District contributions and proportionate share of contributions	4,651,350	-	279,759	4,931,109
Total	<u>\$ 4,651,350</u>	<u>\$ -</u>	<u>\$ 452,351</u>	<u>\$ 5,103,701</u>

The \$39,970,360 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date of December 31, 2023 will be recognized as a reduction of the net pension liability

GRANITE SCHOOL DISTRICT

Notes to the Basic Financial Statements...Continued – June 30, 2024

(asset) in the year ended June 30, 2025. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to defined benefit pension plans will be recognized in pension expense as follows:

Year Ending June 30,	Tier 1 Noncontributory System	Tier 1 Contributory System	Tier 2 Contributory System	Total
2025	\$ 13,008,086	\$ (656,233)	\$ 969,879	\$ 13,321,732
2026	18,508,536	37,120	1,370,311	19,915,967
2027	39,315,018	1,342,848	2,336,859	42,994,725
2028	(8,613,848)	(274,340)	774,735	(8,113,453)
2029	-	-	1,044,080	1,044,080
Thereafter	-	-	4,667,670	4,667,670

Actuarial Assumptions. The total pension liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.50% - 9.50% average, including inflation
Investment rate of return	6.85%, net of pension plan investment expense, including inflation

Mortality rates were adopted from an actuarial experience study dated January 1, 2023. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using the ultimate rates from the MP-2020 improvement scale using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2023 valuation were based on the results of an actuarial experience study for the period ending December 31, 2022. Actuarial assumptions and methods used were unchanged from the prior year.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Real Return Arithmetic Basis	Long-Term Expected Real Rate of Return
Equity securities	35%	6.87%	2.40%
Debt securities	20%	1.54%	0.31%
Real assets	18%	5.43%	0.98%
Private equity	12%	9.80%	1.18%
Absolute return	15%	3.86%	0.58%
Cash and cash equivalents	0%	0.24%	0.00%
Total	100%		5.45%
		Inflation	2.50%
		Expected arithmetic nominal return	7.95%

GRANITE SCHOOL DISTRICT

Notes to the Basic Financial Statements...Continued – June 30, 2024

Discount Rate. The discount rate used to measure the total pension liability (asset) was 6.85%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates, actuarially determined and certified by the Utah State Retirement Board. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.85%, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.85%) or one percentage point higher (7.85%) than the current rate:

	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
District's proportionate share of the net pension liability (asset):			
Tier 1 Noncontributory System	\$ 424,320,775	\$ 160,096,607	\$ (61,384,632)
Tier 1 Contributory System	6,173,773	903,432	(3,654,804)
Tier 2 Contributory System	34,543,449	10,053,809	(8,937,904)
Total	<u>\$ 465,037,997</u>	<u>\$ 171,053,848</u>	<u>\$ (73,977,340)</u>

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

Payables to the Pension Plans. At June 30, 2024, the District reported payables of \$10,456,055 for contributions to defined benefit pension plans and \$1,505,277 for contributions to defined contribution plans.

NOTE 10 – DISTRICT RETIREMENT PLAN

Plan Description. The District's retirement plan provides retirement income to all employees who qualify for state retirement and have been employed by the District for ten years. The District retirement plan is a single-employer defined benefit pension plan offered and administered by the Board of the District under its own authority. No assets are accumulated in a trust that meets the criteria of generally accepted accounting principles.

Benefits Provided. Contributions to the District retirement plan are paid from the *General Fund*. The benefit is equal to the retiring employee's final base salary multiplied by the number of years employed and then multiplied by 0.5%. The benefit is paid in cash when the eligible employee retires.

Employees Covered by Benefit Terms. At June 30, 2024, 4,741 active employees were covered by the benefit terms.

Total Pension Liability. At June 30, 2024, the District recorded a total pension liability of \$17,821,476 (see Note 15 for long-term liabilities), determined by an actuarial valuation as of June 30, 2024. The District has established resources for the obligation by committing fund balance in the *General Fund*.

Actuarial Methods and Assumptions. The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

GRANITE SCHOOL DISTRICT

Notes to the Basic Financial Statements...Continued – June 30, 2024

Inflation rate	2.30%
Salary growth	3.25% - 9.75%
Discount rate	3.96%

The discount rate was based on a yield or index rate of 20 tax-exempt general obligation municipal bonds with an average rating of AA/Aa2 or higher (the Bond Buyer General Obligation 20-Bond Municipal Index). Mortality rates were based on the 2010 Public General Employee with 100% of MP Ultimate scale. This assumption includes a margin for future improvements in longevity. Salary growth percentages used vary based on years of service, with a 8.50% growth rate used for employees with 0 years of service and a 3.50% growth rate used for employees with 25 years of service.

Demographic and other assumptions included: 1) retirement rates based on the rates used for employees with required age and service to retire used in the actuarial valuation of the Utah Retirement Systems pension plans, 2) employee termination rates based on educators' termination rates used in the actuarial valuation of the Utah Retirement Systems pension plans, and 3) entry age normal with service cost as a level percent of employee's projected pay. Individual severance benefits and any termination liability for COBRA were not included in this valuation.

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of an actuarial valuation for the current fiscal period ended June 30, 2024.

Changes in the Total Pension Liability.

Balance at June 30, 2023	\$ 15,644,161
Changes for the year:	
Service cost	1,058,080
Interest on total pension liability	587,011
Effect of liability gains or losses	265,391
Effect of assumption changes or inputs	1,517,570
Employer contributions (benefit payments)	<u>(1,250,737)</u>
Net changes	<u>2,177,315</u>
Balance at June 30, 2024	<u>\$ 17,821,476</u>

No plan changes of benefit terms occurred in 2024. Changes in assumptions and other inputs in 2024 include an increase in the discount rate from 3.65% to 3.96%.

Sensitivity of the Total Pension Liability to Changes in the Discount Rate. The following presents the District's total pension liability calculated using the discount rate of 3.96%, as well as what the District's total pension liability would be if it were calculated using a discount rate that is one percentage point lower (2.96%) or one percentage point higher (4.96%) than the current discount rate:

	1% Decrease (2.96%)	Discount Rate (3.96%)	1% Increase (4.96%)
Total pension liability:			
District retirement plan	\$ 19,072,789	\$ 17,821,476	\$ 16,623,907

Pension Expense and Deferred Outflows and Inflows of Resources Related to the District's Retirement Plan. For the year ended June 30, 2024, the District recognized pension expense of \$1,878,675 related to the District's retirement plan. At June 30, 2024, the District reported deferred inflows of resources of \$669,311 and deferred outflows of resources of \$2,167,723 related to the District's retirement plan.

GRANITE SCHOOL DISTRICT

Notes to the Basic Financial Statements...Continued – June 30, 2024

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ -	\$ 685,986
Changes of assumptions	669,311	1,481,737
Total	<u>\$ 669,311</u>	<u>\$ 2,167,723</u>

The amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Deferred Outflows (Inflows) of Resources
2025	\$ 202,121
2026	157,597
2027	157,597
2028	186,085
2029	200,693
Thereafter	594,319

NOTE 11 - LONG-TERM DISABILITY BENEFIT PLAN (POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS)

Plan Description. The District's long-term disability benefit plan (LTD plan) provides other postemployment benefits (OPEB) for former employees who were deemed disabled while employed by the District. The LTD plan is a single-employer defined benefit plan administered by the District. No assets are accumulated in a trust that meets the criteria of generally accepted accounting standards.

Benefits Provided. The LTD plan is operated under two programs both paid by the *General Fund*: a pre-January 1, 2005 program and a post-January 1, 2005 program. Under the pre-January 1, 2005 program, former employees are awarded medical insurance from the time their disability occurred until they turn 65. Under the post-January 1, 2005 program, employees are given medical insurance for 24 months from the time of their disability occurrence. The District's disability carrier determines whether employees are qualified for the benefits.

Employees Covered by Benefit Terms. At June 30, 2024, the following employees were covered by the benefit terms:

	Pre-1/1/2005 LTD Program	Post-1/1/2005 LTD Program
Inactive employees or beneficiaries currently receiving benefit payments	4	12
Active employees	-	4,741
Total	<u>4</u>	<u>4,753</u>

The pre-January 1, 2005 program is closed to new entrants.

Total OPEB Liability. At June 30, 2024, the District recorded a total OPEB liability of \$837,446 (see Note 15 for long-term liabilities), determined by an actuarial valuation as of June 30, 2024.

Actuarial Methods and Assumptions. The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

GRANITE SCHOOL DISTRICT

Notes to the Basic Financial Statements...Continued – June 30, 2024

	Pre-1/1/2005 and Post-1/1/2005 LTD Programs
Inflation	2.30%
Discount rate	3.96%
Healthcare cost trend rates	6.80% for 2024, 6.00% for 2025, 5.50% for 2026, 5.30% for 2027, decreasing to 3.70% through 2074

The discount rate was based on a yield or index rate of 20 tax-exempt general obligation municipal bonds with an average rating of AA/Aa2 or higher (the Bond Buyer General Obligation 20-Bond Municipal Index).

Mortality rates were based on the 2010 Public General Employee with 100% of MP Ultimate scale. This assumption includes a margin for future improvements in longevity. Retirement rates were based on the rates for employees with required age and service to retire used in the actuarial valuation of the Utah Retirement System pension plans. The medical cost trend rates were derived from the Getzen Model published by the Society of Actuaries for developing long term medical cost trends. Individual severance benefits and any termination liability for COBRA are not included in this valuation.

Changes in the Total OPEB Liability.

	Pre-1/1/2005 LTD Program	Post-1/1/2005 LTD Program
Balance at June 30, 2023	\$ 120,618	\$ 1,028,202
Changes for the year:		
Service cost	-	260,840
Interest on total liability	3,664	33,000
Effect of economic/demographic gains or losses	(6,629)	75,299
Effect of assumption changes or inputs	1,009	139,128
Employer contributions (benefit payments)	(40,884)	(776,801)
Net changes	(42,840)	(268,534)
Balance at June 30, 2024	\$ 77,778	\$ 759,668

No plan changes of benefit terms occurred in 2024. Changes in assumptions and other inputs in 2024 include an increase in the discount rate from 3.65% to 3.96% and an increase in healthcare cost trend rates from 5.30% decreasing to 3.70% to 6.80% decreasing to 3.70%.

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB. For the year ended June 30, 2024, the District recognized OPEB expense of \$343,468. At June 30, 2024, the District reported deferred outflows of resources of \$499,332 and deferred inflows of resources of \$548,279 related to OPEB.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 328,488	\$ 437,842
Changes of assumptions	170,844	110,437
Total	\$ 499,332	\$ 548,279

The other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

GRANITE SCHOOL DISTRICT

Notes to the Basic Financial Statements...Continued – June 30, 2024

Year Ending June 30,	Deferred Outflows (Inflows) of Resources
2025	\$ 45,964
2026	46,293
2027	54,275
2028	1,961
2029	(34,997)
Thereafter	(162,443)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the District's total OPEB liability calculated using the discount rate of 3.96%, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.96%) or one percentage point higher (4.96%) than the current discount rate:

	1% Decrease (2.96%)	Discount Rate (3.96%)	1% Increase (4.96%)
Pre-1/1/2005 LTD Program	\$ 79,861	\$ 77,778	\$ 75,756
Post-1/1/2005 LTD Program	803,156	759,668	714,022
Total OPEB Liability	<u>\$ 883,017</u>	<u>\$ 837,446</u>	<u>\$ 789,778</u>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the District's total OPEB liability calculated using the healthcare cost trend rate of 6.80% decreasing to 3.70%, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower (5.80% decreasing to 2.70%) or one percentage point higher (7.80% decreasing to 4.70%) than the current healthcare cost trend rate:

	1% Decrease (5.80% decreasing to 2.70%)	Healthcare Cost Trend Rates (6.80% decreasing to 3.70%)	1% Increase (7.80% decreasing to 4.70%)
Pre-1/1/2005 LTD Program	\$ 76,537	\$ 77,778	\$ 79,033
Post-1/1/2005 LTD Program	570,758	759,668	967,071
Total OPEB Liability	<u>\$ 647,295</u>	<u>\$ 837,446</u>	<u>\$ 1,046,104</u>

NOTE 12 – EARLY RETIREMENT INCENTIVE PROGRAM AND OTHER TERMINATION BENEFITS

Program Description. In addition to the State and District retirement plans, the District provides an "Early Retirement Incentive Program" as a termination benefit. Eligibility is restricted to those administrators and teachers with a minimum of ten years in the District who have reached age 60 (except teachers under age 60 who retire under provisions of the Utah State Retirement and Insurance Benefit Act). Those qualifying under this program may receive program benefits as outlined for up to five consecutive years or until the employee qualifies for full Social Security/Medicare benefits, whichever comes first. Program benefits include an annual stipend, medical insurance, and life insurance. The District's payments under this plan for the year ended June 30, 2024 were \$7,865,096. At June 30, 2024, 465 former employees were included in the program. The District's estimated cost of claim payments for the year ended June 30, 2024 cannot be reasonably estimated because the insurance carrier has not disclosed the information. The District's liabilities for future early retirement benefits related to

GRANITE SCHOOL DISTRICT

Notes to the Basic Financial Statements...Continued – June 30, 2024

stipends and medical/life insurance are \$7,435,688 and \$17,253,573, respectively, for a total liability of \$24,689,261. Resources in the *General Fund* have been committed to meet this obligation. See Note 15 for long-term liabilities.

Calculation Methods. Projections of the retirement benefit for financial reporting are based on a substantive agreement between the District and its eligible employees. The projections include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the District and eligible employees to that point. The projections do not include any termination liability for COBRA nor individual severance benefits. The District's liability for early retirement obligations is calculated as the present value of anticipated cash flows for retired individuals.

NOTE 13 – SELF-INSURANCE LIABILITIES (MEDICAL, DENTAL, UNEMPLOYMENT, AND WORKER'S COMPENSATION)

The District is self-insured for employee medical and life insurance, unemployment compensation, and worker's compensation, which are reported in the *Self-Insurance Fund*, an internal service fund.

A) Self-Insured Medical Insurance Plan:

Benefit payments plus an administrative charge are made to a third-party administrator who approves and processes all claims. A liability of \$17,659,691 was recorded at June 30, 2024 for claims outstanding at year-end and includes claims made by full-time employees and by employees who work less than twelve months but are covered by the District's policy during July and August. The District medical insurance plan has a December year-end and has stop-loss provisions of \$400,000 per claim. Included in this liability are claims that have been estimated by the District as being incurred but not reported (IBNR) in the amount of \$6,415,210 and \$6,936,070 for the years ended June 30, 2024 and 2023, respectively, including administrative costs. Changes in the balances of claims liabilities during the years ended June 30, 2024 and 2023 are as follows:

	2024	2023
Unpaid claims - beginning of year	\$ 16,454,220	\$ 15,389,502
Incurred claims (including IBNRs)	63,616,277	67,987,030
Medical claims payments	(62,410,806)	(66,922,312)
Unpaid claims - end of year	<u>\$ 17,659,691</u>	<u>\$ 16,454,220</u>

B) Self-Insured Dental Insurance Plan:

The District dental insurance plan is a voluntary copay plan that is fully funded by covered employees. Benefit payments plus an administrative charge are made to a third-party claims administrator who approves and processes all claims. A liability of \$477,973 was recorded at June 30, 2024 for claims outstanding at year-end and includes claims made by full-time employees and by employees who work less than twelve months but are covered by the District's policy during July and August. The District dental insurance plan has a December year-end. Included in this liability are claims that have been estimated by the District as being IBNR in the amount of \$153,009 and \$145,843 for the years ended June 30, 2024 and 2023, respectively, including administrative costs. The change in the balance of claims liabilities during the years ended June 30, 2024 and 2023 are as follows:

	2024	2023
Unpaid claims - beginning of year	\$ 412,085	\$ 392,346
Incurred claims (including IBNRs)	2,121,981	1,915,597
Dental claims payments	(2,056,093)	(1,895,858)
Unpaid claims - end of year	<u>\$ 477,973</u>	<u>\$ 412,085</u>

C) Self-Insured Unemployment Compensation Plan:

Benefit payments plus an administrative charge are made to the Utah Department of Workforce Services who approves and processes all claims. A liability of \$39,364 was recorded at June 30, 2024 for claims outstanding at

GRANITE SCHOOL DISTRICT

Notes to the Basic Financial Statements...Continued – June 30, 2024

year-end. Included in this liability is an estimate by a separate third-party administrator for future claims, incurred during 2024, but which have not been billed as of year-end. Changes in the balances of claims liabilities during the years ended June 30, 2024 and 2023 are as follows:

	2024	2023
Unpaid claims - beginning of year	\$ 30,249	\$ 25,264
Incurred claims (including IBNRs)	118,825	89,351
Unemployment claims payments	(109,710)	(84,366)
Unpaid claims - end of year	<u>\$ 39,364</u>	<u>\$ 30,249</u>

D) Self-Insured Worker's Compensation Plan:

Benefit payments plus an administrative charge are made to a third-party administrator who approves and processes all claims. A liability of \$1,662,750 was recorded at June 30, 2024 for claims outstanding at year-end with \$1,629,495 representing the current portion of the liability. The plan has a stop-loss provision of \$600,000 per claim. Included in this liability is an estimate by the District's third-party administrator of outstanding claims that have not been billed. Changes in the balances of claims liabilities during the years ended June 30, 2024 and 2023 are as follows:

	2024	2023
Unpaid claims - beginning of year	\$ 2,714,904	\$ 2,831,503
Incurred claims (including IBNRs)	(237,182)	1,451,856
Workers Compensation claims payments	(814,972)	(1,568,455)
Unpaid claims - end of year	<u>\$ 1,662,750</u>	<u>\$ 2,714,904</u>

NOTE 14 – SIGNIFICANT COMMITMENTS

Encumbrances. An encumbrance accounting system, in which purchase order commitments for the expenditure of funds are recorded in order to commit that portion of the applicable appropriation, is used in all governmental funds. Because an encumbrance is only a commitment, it does not meet the expenditure or liability recognition criteria. Encumbrances are appropriations outstanding at the end of the fiscal year lapse with the exception of contractual obligations. At June 30, 2024, the amount of encumbrances were as follows:

Fund Type	Encumbrance Amount
General Fund	\$ 1,280,253
Capital Projects Fund	122,535,741
Other Governmental Funds	513,513
Total	<u>\$ 124,329,508</u>

The District intends to honor these commitments and provides for the expenditure in subsequent year(s) upon performance by the vendor.

GRANITE SCHOOL DISTRICT

Notes to the Basic Financial Statements...Continued – June 30, 2024

NOTE 15 - LONG-TERM LIABILITIES

Long-Term Liabilities. The following is a summary of long-term liability activity for the year ended June 30, 2024:

	Balance at June 30, 2023	Additions	Reductions	Balance at June 30, 2024	Due Within One Year
Bonds payable	\$ 211,740,000	\$ 20,885,000	\$ (46,410,000)	\$ 186,215,000	\$ 24,455,000
Unamortized bond premiums	39,182,442	1,877,606	(7,161,076)	33,898,972	-
Net bond liabilities	250,922,442	22,762,606	(53,571,076)	220,113,972	24,455,000
Workers compensation claims	2,714,904	(237,182)	(814,972)	1,662,750	1,629,495
Unemployment claims	30,249	118,825	(109,710)	39,364	39,364
Health and accident claims	16,454,220	51,570,099	(50,364,628)	17,659,691	17,659,691
Dental claims	412,085	2,121,981	(2,056,093)	477,973	477,973
Leases payable	469,586	548,212	(662,130)	355,668	219,982
Subscriptions payable	1,189,583	1,915,011	(918,867)	2,185,727	657,797
Retainage payable	-	14,627,230	(454,830)	14,172,400	3,294,246
Compensated absences	18,684,496	18,467,752	(15,293,231)	21,859,017	18,302,973
Obligation for early retirement compensation and insurance	22,448,892	10,105,465	(7,865,096)	24,689,261	8,768,317
Total pension liability - district retirement plan	15,644,161	3,428,052	(1,250,737)	17,821,476	1,422,324.00
Total other postemployment benefits liability - long-term disability	1,148,820	506,311	(817,685)	837,446	648,245.00
Net pension liability - state retirement plans	180,289,869	224,009,784	(233,245,806)	171,053,847	-
Total long-term liabilities	<u>\$ 510,409,307</u>	<u>\$ 349,944,146</u>	<u>\$ (367,424,861)</u>	<u>\$ 492,928,592</u>	<u>\$ 77,575,407</u>

General Obligation Bonds. All District general obligation bonds are direct obligations and pledge the full faith and credit of the taxpayers within the District under the provisions of the School District Bond Guaranty (*Utah Code 53G-4*); therefore, they are rated AAA. In addition, as of the date of this annual comprehensive financial report, the District has an underlying rating of AAA from Fitch Ratings and an underlying rating of Aa1 and an enhanced rating of Aaa from Moody's Investors Service.

In the event of District default on bond payments, the Local Government Bonding Act (*Utah Code 11-14*) and the School District Bond Guaranty (*Utah Code 53G-4*) entitle bondholders to receive payment of amounts due on the bonds from the State of Utah. The ultimate liability for payment of the bonds remains with the District. To reimburse the State for any payments made to bondholders pursuant to the State's guaranty, the State could compel the District to levy taxes, withhold state funding, draw on resources that are legally available (such as unrestricted fund balances), and/or impose financial penalties on the District.

General obligation bonds payable at June 30, 2024, with their outstanding balances, are comprised of the following individual issuances:

GRANITE SCHOOL DISTRICT

Notes to the Basic Financial Statements...Continued – June 30, 2024

Series 2017A	Tax exempt bonds, \$25,000,000 originally issued, due in remaining annual installments from \$1,100,000 to \$1,450,000, from June 2025 through June 2037, interest from 4.00% to 5.00%.	\$ 16,605,000
Series 2017B	Tax exempt bonds, \$42,195,000 originally issued, due in remaining annual installments from \$4,055,000 to \$5,515,000, from June 2025 through June 2030, interest from 2.63% to 5.00%.	29,175,000
Series 2018	Tax exempt bonds, \$50,000,000 originally issued, due in remaining annual installments of \$1,185,000, from June 2025 through June 2028, interest from 2.75% to 5.00%.	4,740,000
Series 2019	Tax exempt bonds, \$100,000,000 originally issued, due in remaining annual installments of \$6,260,000, from June 2025 through June 2029, interest of 5.00%.	31,300,000
Series 2020	Tax exempt bonds, \$88,000,000 originally issued, due in remaining annual installments from \$5,395,000 to \$6,885,000, from June 2025 through June 2030, interest of 5.00%.	36,690,000
Series 2021	Tax exempt bonds, \$54,135,000 originally issued, due in remaining annual installments from \$4,355,000 to \$18,430,000, from June 2025 through June 2031, interest of 5.00%.	49,395,000
Series 2024	Tax exempt bonds, \$20,885,000 originally issued, due in remaining annual installments from \$255,000 to \$2,935,000, from June 2025 through June 2033, interest of 5.00%.	18,310,000
		\$ 186,215,000

The annual requirements to amortize all general obligation bonds outstanding to maturity as of June 30, 2024, including interest payments, are listed as follows:

Year Ending June 30,	Tax Exempt Bonds		
	Principal	Interest	Total
2025	\$ 24,455,000	\$ 9,098,206	\$ 33,553,206
2026	25,675,000	7,875,456	33,550,456
2027	26,625,000	6,591,706	33,216,706
2028	27,785,000	5,272,306	33,057,306
2029	27,770,000	3,909,719	31,679,719
2030-2034	49,600,000	5,129,269	54,729,269
2035-2037	4,305,000	345,800	4,650,800
Total	\$ 186,215,000	\$ 38,222,462	\$ 224,437,462

Advance Refunding. On April 9, 2024, the District issued \$20,885,000 in general obligation refunding bonds (Series 2024) with a premium of \$1,877,606. The District issued the bonds to advance refund \$17,510,000 of outstanding Series 2012 general obligation bonds and \$4,810,000 of outstanding Series 2013 general obligation bonds. The District deposited the net proceeds into an escrow account to fully pay and discharge the Series 2012 and 2013 bonds. As a result, these bonds are considered defeased and not recorded as a long-term liability at June 30, 2024. The advanced refunding reduces total debt service payments over the next 9 years by \$822,801. The economic gain associated with the refunding (the difference between the present values of the debt service payments on the old and new debt) is \$400,359.

Prior-year Defeasance of Debt. In prior years, the District defeased certain general obligation and other bonds by placing the proceeds of new bonds in an escrow account to provide for all future debt service payments on the old bonds. Accordingly, the liability for the defeased bonds and the trust account assets are not included in the District's financial statements. At June 30, 2024, \$137,270,000 of bonds outstanding are considered defeased.

GRANITE SCHOOL DISTRICT

Notes to the Basic Financial Statements...Continued – June 30, 2024

Leases Payable. The District has entered into lease agreements as lessee for the use of buildings and equipment with terms from 24 to 48 months. At June 30, 2024, the value of the lease liabilities was \$355,668. The District is required to make annual principal and interest payments from \$70,680 to \$229,375. The leases have interest rates from 0.185% to 4.000%. The lease assets have an estimated useful life from zero to 48 months. The value of the right-to-use asset as of June 30, 2024, was \$1,345,588 and had accumulated amortization of \$952,710.

The total amount of lease assets and related accumulated amortization are listed as follows:

Asset Class	Lease Asset Value	Accumulated Amortization
Buildings	\$ 1,074,624	\$ 890,614
Equipment	270,964	62,096
Total	\$ 1,345,588	\$ 952,710

The future debt service requirements on the leases are listed as follows:

Year Ending June 30,	Principal	Interest	Total Payments
2025	\$ 219,981	\$ 9,394	\$ 229,375
2026	66,915	3,765	70,680
2027	68,772	1,908	70,680
Total	\$ 355,668	\$ 15,067	\$ 370,735

Subscriptions Payable. The District has recognized multiple subscription liabilities for software. As of June 30, 2024, the value of the subscription liability was \$2,185,727. The District is required to make annual principal and interest payments from \$37,290 to \$314,825. The subscriptions have interest rates from 1.71% to 2.76%. The subscription assets have an estimated useful life over the estimated terms of the agreements ranging from 12 to 60 months. The value of the right-to-use subscription assets as of June 30, 2024 was \$3,399,756 and had accumulated amortization of \$1,050,743.

The future amortization requirements on the subscription liabilities are listed as follows:

Year Ending June 30,	Principal	Interest	Total Payments
2025	\$ 657,797	\$ 58,235	\$ 716,032
2026	677,100	41,194	718,294
2027	445,143	23,646	468,789
2028	405,687	11,301	416,988
Total	\$ 2,185,727	\$ 134,376	\$ 2,320,103

GRANITE SCHOOL DISTRICT

Notes to the Basic Financial Statements...Continued – June 30, 2024

Retainage Payable. For construction commitments that the District has entered into, retainage payable represents a portion of the agreed upon contract price deliberately withheld until the work is substantially complete to assure that the contractor or subcontractor will satisfy its obligations and complete the construction project.

The retainage payable amounts withheld as of June 30, 2024 for various projects are listed as follows:

Project	Total Retainage Payable
Skyline High: School Rebuild	\$ 3,990,217
Cyprus High: School Rebuild	6,499,952
West Lake Junior: School Rebuild	2,702,693
Various Mechanical System Upgrades	820,127
Hunter High: Track Upgrade	55,751
Various School Room Remodels	56,175
Other	47,485
Total	<u>\$ 14,172,400</u>

NOTE 16 – IMPLEMENTATION OF GASBS 101 – COMPENSATED ABSENCES

During the fiscal year ending June 30, 2024, the district implemented GASBS 101-Compensated Absences. This new pronouncement updates the recognition and measurement guidance for compensated absences.

Restatements of beginning net position are as follows:

	Governmental Activities - Internal Service Funds	Total Governmental Activities
Net position - beginning, as previously reported	\$ 3,435,900	\$ 650,718,363
Implementation of GASBS 101-Compensated Absences	(86,991)	(13,567,251)
Net position - beginning, as restated	<u>\$ 3,348,909</u>	<u>\$ 637,151,112</u>



GRANITE SCHOOL DISTRICT

Required Supplementary Information – June 30, 2024

Schedules of the District's Proportionate Share of the Net Pension Liability (Asset) Utah Retirement Systems Last Ten Plan Years - December 31, 2014 through 2023

	2014	2015	2016
Tier 1 Noncontributory System:			
District's proportion of net pension liability (asset)	8.0401108%	7.8860449%	7.6858461%
District's proportionate share of net pension liability (asset)	\$ 202,010,089	\$ 247,723,254	\$ 249,091,885
District's covered payroll	226,516,338	217,208,727	210,881,021
District's proportionate share of net pension liability (asset) as a percentage of covered payroll	89.18%	114.05%	118.12%
Plan fiduciary net position as a percentage of the total pension liability	87.20%	84.50%	84.90%
Tier 1 Contributory System:			
District's proportion of net pension liability (asset)	10.7492708%	9.9537964%	9.4694535%
District's proportionate share of net pension liability (asset)	\$ 1,178,641	\$ 6,237,568	\$ 5,188,859
District's covered payroll	3,948,385	3,153,138	2,538,455
District's proportionate share of net pension liability (asset) as a percentage of covered payroll	29.85%	197.82%	204.41%
Plan fiduciary net position as a percentage of the total pension liability	98.70%	92.40%	84.90%
Tier 2 Contributory System:			
District's proportion of net pension liability (asset)	4.7196557%	4.8599077%	5.2158530%
District's proportionate share of net pension liability (asset)	\$ (143,027)	\$ (10,609)	\$ 560,155
District's covered payroll	23,102,726	31,383,055	41,181,298
District's proportionate share of net pension liability (asset) as a percentage of covered payroll	-0.62%	-0.03%	1.36%
Plan fiduciary net position as a percentage of the total pension liability	103.50%	100.20%	95.10%

Refer to the accompanying notes.

GRANITE SCHOOL DISTRICT

Required Supplementary Information...Continued – June 30, 2024

	2017	2018	2019	2020	2021	2022	2023
	7.8578686%	8.1007513%	8.8110781%	8.7830697%	8.6404915%	8.0094382%	7.8134544%
\$	192,153,346	\$ 301,389,841	\$ 195,755,885	\$ 117,089,020	\$ (59,035,666)	\$ 172,945,805	\$ 160,096,606
	212,137,189	220,162,972	223,569,685	223,467,034	220,394,861	205,534,758	207,858,279
	90.58%	136.89%	87.56%	52.40%	-26.79%	84.14%	77.02%
	89.20%	84.10%	90.10%	94.30%	102.70%	91.60%	92.49%
	9.4200388%	9.6768717%	14.2665813%	13.5653655%	13.7424919%	12.7919029%	9.7283221%
\$	619,877	\$ 6,870,617	\$ 984,939	\$ (3,226,370)	\$ (12,375,124)	\$ 1,671,745	\$ 903,432
	2,143,329	1,878,026	1,591,640	1,308,279	1,163,205	839,917	505,111
	28.92%	365.84%	61.88%	-246.61%	-1063.88%	199.04%	178.86%
	99.20%	91.40%	98.90%	103.70%	114.10%	97.90%	98.51%
	5.2572836%	5.3083528%	5.3495978%	5.5054341%	5.6682137%	5.2092495%	5.1653855%
\$	463,521	\$ 2,273,454	\$ 1,203,165	\$ 791,834	\$ (2,398,998)	\$ 5,672,319	\$ 10,053,809
	51,639,217	62,477,677	74,485,549	88,179,002	105,696,694	114,499,265	133,556,794
	0.90%	3.64%	1.62%	0.90%	-2.27%	4.95%	7.53%
	97.40%	90.80%	96.50%	98.30%	103.80%	92.30%	89.58%

GRANITE SCHOOL DISTRICT

Required Supplementary Information...Continued – June 30, 2024

Schedules of District Contributions

Utah Retirement Systems

Last Ten Fiscal Years - June 30, 2015 through 2024

	2015	2016	2017
Tier 1 Noncontributory System:			
Contractually required contribution	\$ 47,475,713	\$ 46,474,167	\$ 45,191,227
Contributions in relation to the contractually required contribution	<u>(47,475,713)</u>	<u>(46,474,167)</u>	<u>(45,191,227)</u>
Contributions deficiency (excess)	-	-	-
District's covered payroll	222,865,036	214,990,027	209,065,071
Contributions as a percentage of covered payroll	21.30%	21.62%	21.62%
Tier 1 Contributory System:			
Contractually required contribution	\$ 610,904	\$ 512,761	\$ 407,982
Contributions in relation to the contractually required contribution	<u>(610,904)</u>	<u>(512,761)</u>	<u>(407,982)</u>
Contributions deficiency (excess)	-	-	-
District's covered payroll	3,514,671	2,896,957	2,304,990
Contributions as a percentage of covered payroll	17.38%	17.70%	17.70%
Tier 2 Contributory System:			
Contractually required contribution	\$ 4,928,850	\$ 6,617,200	\$ 8,447,627
Contributions in relation to the contractually required contribution	<u>(4,928,850)</u>	<u>(6,617,200)</u>	<u>(8,447,627)</u>
Contributions deficiency (excess)	-	-	-
District's covered payroll	27,246,944	36,273,114	46,313,635
Contributions as a percentage of covered payroll	18.09%	18.24%	18.24%

Refer to the accompanying notes.

GRANITE SCHOOL DISTRICT

Required Supplementary Information...Continued – June 30, 2024

2018	2019	2020	2021	2022	2023	2024
\$ 46,998,901	\$ 47,618,239	\$ 46,599,428	\$ 48,930,140	\$ 46,692,949	\$ 45,030,962	\$ 45,694,082
<u>(46,998,901)</u>	<u>(47,618,239)</u>	<u>(46,599,428)</u>	<u>(48,930,140)</u>	<u>(46,692,949)</u>	<u>(45,030,962)</u>	<u>(45,694,082)</u>
-	-	-	-	-	-	-
217,167,276	219,160,447	214,054,422	224,439,152	214,136,337	207,017,480	210,572,067
21.64%	21.73%	21.77%	21.80%	21.81%	21.75%	21.70%
\$ 351,997	\$ 304,831	\$ 242,332	\$ 213,811	\$ 191,780	\$ 114,515	\$ 76,389
<u>(351,997)</u>	<u>(304,831)</u>	<u>(242,332)</u>	<u>(213,811)</u>	<u>(191,780)</u>	<u>(114,515)</u>	<u>(76,389)</u>
-	-	-	-	-	-	-
1,988,571	1,722,214	1,369,106	1,207,975	1,083,501	646,975	431,575
17.70%	17.70%	17.70%	17.70%	17.70%	17.70%	17.70%
\$ 10,604,705	\$ 12,577,576	\$ 14,603,262	\$ 18,922,728	\$ 21,405,880	\$ 24,721,016	\$ 28,602,263
<u>(10,604,705)</u>	<u>(12,577,576)</u>	<u>(14,603,262)</u>	<u>(18,922,728)</u>	<u>(21,405,880)</u>	<u>(24,721,016)</u>	<u>(28,602,263)</u>
-	-	-	-	-	-	-
57,594,570	66,877,507	76,953,745	99,015,749	110,571,073	125,015,320	144,164,641
18.41%	18.81%	18.98%	19.11%	19.36%	19.77%	19.84%

GRANITE SCHOOL DISTRICT

Required Supplementary Information...Continued – June 30, 2024

Schedule of Changes in Total Pension Liability and Related Ratios District Retirement Plan Last Ten Fiscal Years - June 30, 2015 through 2024

	2015	2016	2017	2018
Service cost	\$ -	\$ 668,795	\$ 756,810	\$ 782,059
Interest on total liability	-	600,422	509,335	518,322
Effect of economic/demographic losses (gains)	-	-	(1,287,694)	576,433
Effect of assumption changes and other inputs	-	-	572,440	-
Employer contributions (benefit payments)	-	(1,205,535)	(991,349)	(1,078,673)
Net change in total pension liability	-	63,682	(440,458)	798,141
Total pension liability - beginning	14,938,610	14,938,610	15,002,292	14,561,834
Total pension liability - ending	<u>\$ 14,938,610</u>	<u>\$ 15,002,292</u>	<u>\$ 14,561,834</u>	<u>\$ 15,359,975</u>
Covered-employee payroll	\$ 227,706,045	\$ 233,398,696	\$ 239,657,811	\$ 248,703,343
Total pension liability as a percentage of covered-employee payroll	6.56%	6.43%	6.08%	6.18%

Refer to the accompanying notes.

GRANITE SCHOOL DISTRICT

Required Supplementary Information...Continued – June 30, 2024

2019	2020	2021	2022	2023	2024
\$ 815,297	\$ 910,277	\$ 1,026,689	\$ 1,090,777	\$ 938,279	\$ 1,058,080
544,624	554,602	373,251	365,543	565,797	587,011
-	500,897	-	381,312	-	265,391
-	262,727	50,042	(1,120,194)	(117,857)	1,517,570
<u>(1,239,868)</u>	<u>(1,098,517)</u>	<u>(1,503,257)</u>	<u>(1,456,320)</u>	<u>(1,559,915)</u>	<u>(1,250,737)</u>
120,053	1,129,986	(53,275)	(738,882)	(173,696)	2,177,315
15,359,975	15,480,028	16,610,014	16,556,739	15,817,857	15,644,161
<u>\$ 15,480,028</u>	<u>\$ 16,610,014</u>	<u>\$ 16,556,739</u>	<u>\$ 15,817,857</u>	<u>\$ 15,644,161</u>	<u>\$ 17,821,476</u>
\$ 248,703,343	\$ 267,112,339	\$ 275,125,709	\$ 289,095,135	\$ 298,490,726	\$ 364,811,238
6.22%	6.22%	6.02%	5.47%	5.24%	4.89%

GRANITE SCHOOL DISTRICT

Required Supplementary Information...Continued – June 30, 2024

Schedule of Changes in Total OPEB Liability and Related Ratios Long-Term Disability Plan Last Ten Fiscal Years - June 30, 2015 through 2024

	2015	2016	2017	2018
Pre-January 1, 2005 LTD Program				
Service cost	\$ -	\$ -	\$ -	\$ -
Interest on total liability	-	36,491	21,854	18,631
Effect of economic/demographic losses (gains)	-	-	(200,996)	329,664
Effect of assumption changes and other inputs	-	-	11,453	-
Employer contributions (benefit payments)	-	(155,158)	(113,945)	(113,945)
Net change in total OPEB liability	-	(118,667)	(281,634)	234,350
Total OPEB liability - beginning	989,089	989,089	870,422	588,788
Total OPEB liability - ending	<u>\$ 989,089</u>	<u>\$ 870,422</u>	<u>\$ 588,788</u>	<u>\$ 823,138</u>
Covered-employee payroll	\$ -	\$ -	\$ -	\$ -
Total OPEB liability as a percentage of covered-employee payroll	N/A	N/A	N/A	N/A
Post-January 1, 2005 LTD Program				
Service cost	\$ -	\$ 225,543	\$ 197,964	\$ 213,767
Interest on total liability	-	42,816	51,352	60,435
Effect of economic/demographic losses (gains)	-	-	616,239	(728,954)
Effect of assumption changes and other inputs	-	-	165,215	-
Employer contributions (benefit payments)	-	(599,802)	(650,750)	650,750
Net change in total OPEB liability	-	(331,443)	380,020	195,998
Total OPEB liability - beginning	1,141,798	1,141,798	810,355	1,190,375
Total OPEB liability - ending	<u>\$ 1,141,798</u>	<u>\$ 810,355</u>	<u>\$ 1,190,375</u>	<u>\$ 1,386,373</u>
Covered-employee payroll	\$ 227,706,045	\$ 233,398,696	\$ 239,657,811	\$ 248,703,343
Total OPEB liability as a percentage of covered-employee payroll	0.50%	0.35%	0.50%	0.56%
Combined LTD Plan				
Service cost	\$ -	\$ 225,543	\$ 197,964	\$ 213,767
Interest on total liability	-	79,307	73,206	79,066
Effect of economic/demographic losses (gains)	-	-	415,243	(399,290)
Effect of assumption changes and other inputs	-	-	176,668	-
Employer contributions (benefit payments)	-	(754,960)	(764,695)	536,805
Net change in total OPEB liability	-	(450,110)	98,386	430,348
Total OPEB liability - beginning	2,130,887	2,130,887	1,680,777	1,779,163
Total OPEB liability - ending	<u>\$ 2,130,887</u>	<u>\$ 1,680,777</u>	<u>\$ 1,779,163</u>	<u>\$ 2,209,511</u>

Refer to the accompanying notes.

GRANITE SCHOOL DISTRICT

Required Supplementary Information...Continued – June 30, 2024

2019	2020	2021	2022	2023	2024
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26,456	23,240	8,053	6,462	6,107	3,664
-	(216,949)	-	(34,801)	-	(6,629)
-	(17,523)	293	(5,673)	(377)	1,009
<u>(135,694)</u>	<u>(100,698)</u>	<u>(75,580)</u>	<u>(71,530)</u>	<u>(114,306)</u>	<u>(40,884)</u>
(109,238)	(311,930)	(67,234)	(105,542)	(108,576)	(42,840)
823,138	713,900	401,970	334,736	229,194	120,618
<u>\$ 713,900</u>	<u>\$ 401,970</u>	<u>\$ 334,736</u>	<u>\$ 229,194</u>	<u>\$ 120,618</u>	<u>\$ 77,778</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	N/A	N/A	N/A	N/A	N/A
\$ 213,767	\$ 227,067	\$ 241,630	\$ 257,677	\$ 242,989	\$ 260,840
46,286	36,766	36,808	35,802	46,496	33,000
-	643,470	-	2,952	-	75,299
-	117,326	1,959	(157,246)	(5,045)	139,128
<u>(560,186)</u>	<u>(530,226)</u>	<u>(315,250)</u>	<u>(293,479)</u>	<u>(647,734)</u>	<u>(776,801)</u>
(300,133)	494,403	(34,853)	(154,294)	(363,294)	(268,534)
1,386,373	1,086,240	1,580,643	1,545,790	1,391,496	1,028,202
<u>\$ 1,086,240</u>	<u>\$ 1,580,643</u>	<u>\$ 1,545,790</u>	<u>\$ 1,391,496</u>	<u>\$ 1,028,202</u>	<u>\$ 759,668</u>
\$ 248,703,343	\$ 267,112,339	\$ 275,125,709	\$ 289,095,135	\$ 298,490,726	\$ 364,811,238
0.44%	0.59%	0.56%	0.48%	0.34%	0.21%
\$ 213,767	\$ 227,067	\$ 241,630	\$ 257,677	\$ 242,989	\$ 260,840
72,742	60,006	44,861	42,264	52,603	36,664
-	426,521	-	(31,849)	-	68,670
-	99,803	2,252	(162,919)	(5,422)	140,137
<u>(695,880)</u>	<u>(630,924)</u>	<u>(390,830)</u>	<u>(365,009)</u>	<u>(762,040)</u>	<u>(817,685)</u>
(409,371)	182,473	(102,087)	(259,836)	(471,870)	(311,374)
2,209,511	1,800,140	1,982,613	1,880,526	1,620,690	1,148,820
<u>\$ 1,800,140</u>	<u>\$ 1,982,613</u>	<u>\$ 1,880,526</u>	<u>\$ 1,620,690</u>	<u>\$ 1,148,820</u>	<u>\$ 837,446</u>

NOTE 1 – UTAH RETIREMENT SYSTEMS

Contributions as a percentage of covered-employee payroll may be different than the Board certified rate due to rounding or other administrative practices. Required contributions from Tier 2 plans to finance the unfunded actuarial accrued liability of the Tier 1 plans are reported as contributions to the Tier 2 plans.

Changes in Assumptions.

Actuarial assumptions and methods used to calculate the total pension liability in plan year 2024 were unchanged.

Amounts reported in plan year 2023 reflect the following assumption changes adopted from the January 1, 2023 valuation:

- The wage inflation assumption increased by 0.25% to a range of 3.50% to 9.50%
- Other assumptions that were modified: retirement rates, termination rates, and disability rates.

Actuarial assumptions and methods used to calculate the total pension liability in plan year 2022 were unchanged.

Amounts reported in plan year 2021 reflect the following actuarial assumption changes adopted in the January 1, 2021 valuation:

- The investment return assumption decreased from 6.95% to 6.85%.

Amounts reported in plan year 2020 reflects the following actuarial assumption changes adopted in the January 1, 2020 valuation:

- The payroll growth assumption decreased from 3.00% to 2.90%.
- Reduced the mortality rate improvement assumption from 1.0% to 0.8%.
- Demographic assumptions were reviewed and updated.

Actuarial assumptions and methods used to calculate the total pension liability in plan years 2019 and 2018 were unchanged.

Amounts reported in plan year 2017 reflects the following actuarial assumption changes adopted in the January 1, 2017 valuation:

- The assumed investment return decreased from 7.20% to 6.95%.
- The assumed inflation rate decreased from 2.60% to 2.50%.
- The life expectancy assumption increased for most groups.
- The wage inflation assumption decreased from 3.35% to 3.25%.
- The payroll growth assumption decreased from 3.10% to 3.00%.

Amounts reported in plan year 2016 reflects the following actuarial assumption changes adopted in the January 1, 2016 valuation:

- The assumed investment return decreased from 7.50% to 7.20%.
- The assumed inflation rate decreased from 2.75% to 2.60%.
- Both the payroll growth and wage inflation assumptions decreased by 0.15%.

Amounts reported in plan year 2015 reflects the following actuarial assumption changes adopted in the January 1, 2015 valuation:

- The wage inflation assumption for all employee groups was decreased from 3.75% to 3.50%.
- The payroll growth assumption was decreased from 3.50% to 3.25%.
- Other assumptions that were modified: rate of salary increases, post retirement mortality, and certain demographics.

NOTE 2 – DISTRICT RETIREMENT PLAN

No assets are accumulated in a trust that meets the criteria of generally accepted accounting principles for the District retirement plan.

No changes have been made to benefit terms.

Changes in Assumptions. Amounts reported in fiscal year 2024 reflect the following actuarial assumption changes:

- The discount rate increased from 3.65% to 3.96%.

Amounts reported in fiscal year 2023 reflect the following actuarial assumption changes:

- The discount rate increased from 3.54% to 3.65%.

Amounts reported in fiscal year 2022 reflect the following actuarial assumption changes:

- The discount rate increased from 2.16% to 3.54%.
- Retirement rates changed from 16% at age 45-100% at age 70 to 20% at age 50-100% at age 75.

Amounts reported in fiscal year 2021 reflect the following actuarial assumption changes:

- The discount rate decreased from 2.21% to 2.16%.
- The projected salary growth rates changed from 5.25%-9.75% to 3.25%-9.75%.

Amounts reported in fiscal year 2020 reflect the following actuarial assumption changes:

- The discount rate decreased from 3.50% to 2.21%.
- The projected salary growth rates changed from 4.25%-14.50% to 5.25%-9.75%.

Actuarial assumptions and methods used to calculate the total pension liability in fiscal year 2019 were unchanged.

Amounts reported in fiscal year 2018 reflect the following actuarial assumption changes:

- The inflation rate decreased from 2.50% to 2.30%.
- The salary growth rate increased from 1.75% to 1.95%.

Amounts reported in fiscal year 2017 reflect the following actuarial assumption changes:

- The discount rate decreased from 4.00% to 3.50%.

Actuarial assumptions and methods used to calculate the total pension liability in fiscal year 2016 were unchanged.

NOTE 3 – LONG TERM DISABILITY PLANS

No assets are accumulated in a trust that meets the criteria of generally accepted accounting principles for the long-term disability plans.

No changes have been made to benefit terms.

Changes in Assumptions. Amounts reported in fiscal year 2024 reflect the following actuarial assumption changes:

- The discount rate increased from 3.65% to 3.96%.

Amounts reported in fiscal year 2023 reflect the following actuarial assumption changes:

- The discount rate increased from 3.54% to 3.65%.

Amounts reported in fiscal year 2022 reflect the following actuarial assumption changes:

- The discount rate increased from 2.16% to 3.54%.
- The projected salary growth rates changed from 4.25%-14.50% to 3.25%-9.75%.

- Retirement rates changed from 16% at age 45-100% at age 70 to 20% at age 50-100% at age 75.

Amounts reported in fiscal year 2021 reflect the following actuarial assumption changes:

- The discount rate decreased from 2.21% to 2.16%.

Amounts reported in fiscal year 2020 reflect the following actuarial assumption changes:

- The discount rate decreased from 3.50% to 2.21%.
- The healthcare cost trend rates changed from 4.1%-6.9% to 3.9%-5.6%.

Actuarial assumptions and methods used to calculate the total LTD liability in fiscal year 2019 were unchanged.

Amounts reported in fiscal year 2018 reflect the following actuarial assumption changes:

- The discount rate decreased from 4.00% to 3.50%.
- The healthcare cost trend rate decreased from 7.7% to 6.1%.

Amounts reported in fiscal year 2017 reflect the following actuarial assumption changes:

- The inflation rate decreased from 2.50% to 2.30%.
- The healthcare cost trend rate increased from 7.3% to 7.7%.

Actuarial assumptions and methods used to calculate the total LTD liability in fiscal year 2019 were unchanged.

Major Governmental Funds

GENERAL FUND

General Fund - This fund serves as the chief operating fund of the District. The *General Fund* is used to account for all financial resources except those required to be accounted for in another fund.

CAPITAL PROJECTS FUND

Capital Projects Fund - The purpose of this fund is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the District. Financing is provided by property tax levies as authorized by the *Utah Code 53F-8-303*.

DEBT SERVICE FUND

Debt Service Fund - The purpose of this fund is to account for the accumulation of resources and the payment of general obligation bond principal and interest. The voters of the District have authorized the issuance of general obligation bonds for the purpose of acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the District. The bonds are general obligations payable from the proceeds of a property tax levy that is sufficient to pay the principal and interest as it becomes due.

GRANITE SCHOOL DISTRICT

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

General Fund

Year Ended June 30, 2024 with Comparative Totals for 2023

	2024			2023
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Property taxes	\$ 187,322,251	\$ 189,380,871	\$ 2,058,620	\$ 184,321,985
Earnings on investments	12,500,000	13,021,824	521,824	8,787,644
Other local	12,542,895	12,997,367	454,472	10,974,478
State	419,332,536	412,511,912	(6,820,624)	359,880,609
Federal	77,820,960	77,524,229	(296,731)	78,735,094
Total revenues	709,518,642	705,436,203	(4,082,439)	642,699,810
Expenditures:				
Current:				
Salaries	421,053,844	415,214,311	5,839,533	377,440,669
Employee benefits	193,493,145	188,489,471	5,003,674	174,899,454
Purchased services	25,850,780	22,787,000	3,063,780	20,835,911
Supplies and materials	53,529,289	43,752,061	9,777,228	49,238,028
Equipment	1,647,416	2,257,228	(609,812)	1,217,863
Other	584,069	856,169	(272,100)	461,252
Total expenditures	696,158,543	673,356,240	22,802,303	624,093,177
Excess of revenues over expenditures	13,360,099	32,079,963	18,719,864	18,606,633
Other financing sources (uses):				
Proceeds from insurance settlements	38,915	84,122	45,207	595,535
Lease proceeds	-	548,212	548,212	-
Subscription financing	436,532	450,227	13,695	1,176,290
Transfers in	2,000,000	2,000,000	-	1,500,000
Transfers (out)	(5,134,964)	(4,743,874)	391,090	(4,496,762)
Total other financing sources (uses)	(2,659,517)	(1,661,313)	998,204	(1,224,937)
Extraordinary item:				
Insurance recoveries - earthquake	-	-	-	297,007
Net change in fund balances	10,700,582	30,418,650	19,718,068	17,678,703
Fund balances - beginning	163,247,739	163,247,739	-	145,569,036
Fund balances - ending	\$ 173,948,321	\$ 193,666,389	\$ 19,718,068	\$ 163,247,739

GRANITE SCHOOL DISTRICT

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Capital Projects Fund

Year Ended June 30, 2024 with Comparative Totals for 2023

	2024			2023
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Property taxes	\$ 72,200,079	\$ 72,993,538	\$ 793,459	\$ 71,098,918
Earnings on investments	5,200,000	5,213,651	13,651	5,718,644
Other local	1,375,000	1,418,295	43,295	648,775
State	1,029,529	558,303	(471,226)	6,651,442
Federal	40,607,598	37,103,713	(3,503,885)	5,906,233
Total revenues	120,412,206	117,287,500	(3,124,706)	90,024,012
Expenditures:				
Current:				
Salaries	69,144	67,269	1,875	88,654
Employee benefits	14,851	14,800	51	27,302
Purchased services	157,611,680	128,308,505	29,303,175	127,374,501
Supplies and materials	13,182,141	8,174,341	5,007,800	6,312,288
Land and improvements	860,245	78,225	782,020	-
Buildings and improvements	-	-	-	673,446
Equipment	3,169,255	2,540,287	628,968	1,724,888
Vehicles	3,561,052	3,343,002	218,050	1,298,919
Other	410,974	710,007	(299,033)	484,347
Total expenditures	178,879,342	143,236,436	35,642,906	137,984,345
(Deficiency) of revenues (under) expenditures	(58,467,136)	(25,948,936)	32,518,200	(47,960,333)
Other financing sources:				
Proceeds from sale of capital assets	353,335	331,423	(21,912)	426,672
Proceeds from insurance settlements	-	-	-	8,500
Lease proceeds	-	-	-	560,946
Subscription financing	1,473,435	1,464,784	(8,651)	264,157
Transfers in	86,663	112,253	25,590	80,455
Total other financing sources	1,913,433	1,908,460	(4,973)	1,340,730
Extraordinary item:				
Insurance recoveries - earthquake	-	-	-	4,702,993
Net change in fund balances	(56,553,703)	(24,040,476)	32,513,227	(41,916,610)
Fund balances - beginning	101,868,100	101,868,100	-	143,784,710
Fund balances - ending	\$ 45,314,397	\$ 77,827,624	\$ 32,513,227	\$ 101,868,100

GRANITE SCHOOL DISTRICT

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual Debt Service Fund

Year Ended June 30, 2024 with Comparative Totals for 2023

	2024			2023
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Property taxes	\$ 35,199,907	\$ 35,586,745	\$ 386,838	\$ 31,650,784
Earnings on investments	836,829	859,198	22,369	579,397
Total revenues	36,036,736	36,445,943	409,207	32,230,181
Expenditures:				
Debt service:				
Principal	24,090,000	24,090,000	-	19,605,000
Interest	9,807,780	9,807,780	-	11,000,181
Bond issuance costs	145,832	145,833	(1)	-
Paying agent fees	10,000	5,500	4,500	4,500
Total expenditures	34,053,612	34,049,113	4,499	30,609,681
Excess of revenues over expenditures	1,983,124	2,396,830	413,706	1,620,500
Other financing (uses):				
Refunding bonds issued	20,885,000	20,885,000	-	-
Premiums on bonds issued	1,877,606	1,877,606	-	-
Refunded bonds escrow	(22,605,583)	(22,605,583)	-	-
Transfers (out)	(2,000,000)	(2,000,000)	-	(1,500,000)
Total other financing (uses)	(1,842,977)	(1,842,977)	-	(1,500,000)
Net change in fund balances	140,147	553,853	413,706	120,500
Fund balances - beginning	254,907	254,907	-	134,407
Fund balances - ending	\$ 395,054	\$ 808,760	\$ 413,706	\$ 254,907

Nonmajor Governmental Funds

SPECIAL REVENUE FUNDS

District Activity Programs Fund - The purpose of this fund is to account for the funds generated and spent at the school level related to their curricular, co-curricular and extra-curricular activities. This fund includes all monies that flow through the individual school-level programs including courses, performing groups, athletic programs, student clubs, as well as school-wide programs. All such funds are considered District funds managed by the Principal at each school and are subject to all District policies and procedures.

Pass-through Taxes Fund - The purpose of this fund is to: 1) account for the tax increment financing (TIF) authorized by the Community Development and Renewal Agencies Act (*Utah Code 17C-1*) to finance urban renewal, economic development, and community development projects by earmarking property tax revenue from increases in taxable values within a designated TIF district; and 2) account for the pass-through property taxes collected from the charter school levy. The incremental taxes are collected by Salt Lake County and paid directly to the CDRA within the District. The charter school property taxes are collected by Salt Lake County and paid directly to the Utah State Treasurer for distribution to charter schools within the State.

Granite Education Foundation Fund - The purpose of this fund is to account for donations received on behalf of the District. The Foundation is a tax-exempt nonprofit organization formed for the benefit of Granite School District. Although the Foundation's activities and records are operated and maintained separate from the District, its activities and operations exclusively benefit the District. The Foundation, therefore, is reported as a blended component unit of the District.

School Lunch Fund - The purpose of this fund is to account for the food service activities of the District as required by state and federal law. Financing is provided by local sales along with substantial subsidies from the State of Utah and the U.S. Department of Agriculture.

GRANITE SCHOOL DISTRICT
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2024

	Special Revenue				Total Nonmajor Governmental Funds
	District Activity Programs	Pass- through Taxes	Granite Education Foundation	School Lunch	
Assets:					
Cash and investments	\$ 11,571,805	\$ -	\$ 3,728,008	\$ 21,792,541	\$ 37,092,354
Receivables:					
Property taxes	-	23,511,710	-	-	23,511,710
Local	370	-	12,376	698,718	711,464
State	-	-	-	759,504	759,504
Federal	-	-	-	128,208	128,208
Inventories	-	-	-	2,239,490	2,239,490
Prepaid items	114,640	-	-	1,631	116,271
Total assets	\$ 11,686,815	\$ 23,511,710	\$ 3,740,384	\$ 25,620,092	\$ 64,559,001
Liabilities:					
Accounts and contracts payable	\$ 207,076	\$ -	\$ 206,029	\$ 37,138	\$ 450,243
Accrued salaries and related payables	169,435	-	-	1,067,700	1,237,135
Unearned revenue - local	-	-	-	458,100	458,100
Total liabilities	376,511	-	206,029	1,562,938	2,145,478
Deferred inflows of resources:					
Property taxes levied for future year	-	23,199,357	-	-	23,199,357
Unavailable property tax revenue	-	312,353	-	-	312,353
Total deferred inflows of resources	-	23,511,710	-	-	23,511,710
Fund balances:					
Nonspendable:					
Inventories	-	-	-	2,239,490	2,239,490
Prepaid items	114,640	-	-	1,631	116,271
Restricted for:					
Schools	-	-	239,886	-	239,886
Scholarships	-	-	477,154	-	477,154
School lunch	-	-	-	21,816,033	21,816,033
Committed to:					
District activity programs	11,195,664	-	-	-	11,195,664
Foundation	-	-	2,817,315	-	2,817,315
Total fund balances	11,310,304	-	3,534,355	24,057,154	38,901,813
Total liabilities, deferred inflows of resources, and fund balances	\$ 11,686,815	\$ 23,511,710	\$ 3,740,384	\$ 25,620,092	\$ 64,559,001

GRANITE SCHOOL DISTRICT

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

Year Ended June 30, 2024

	Special Revenue			School Lunch	Total Nonmajor Governmental Funds
	District Activity Programs	Pass-through Taxes	Granite Education Foundation		
Revenues:					
Local:					
Property taxes	\$ -	\$ 20,768,586	\$ -	\$ -	\$ 20,768,586
Earnings on investments	700,999	-	322,851	1,297,841	2,321,691
Student activities	12,905,590	-	-	-	12,905,590
Foundation activities	-	-	2,178,678	-	2,178,678
School lunch program activities	-	-	-	3,462,853	3,462,853
State	-	-	-	6,635,087	6,635,087
Federal	-	-	-	20,849,463	20,849,463
Total revenues	13,606,589	20,768,586	2,501,529	32,245,244	69,121,948
Expenditures:					
Current:					
Instructional services	13,687,859	-	-	-	13,687,859
Supporting services:					
Students	240,227	-	-	-	240,227
Instructional staff	669,278	-	-	-	669,278
School administration	1,912,458	-	-	-	1,912,458
Operation and maintenance of facilities	517,270	-	-	-	517,270
Transportation	1,200,997	-	-	-	1,200,997
School lunch services	-	-	-	33,028,153	33,028,153
Community services	274,572	20,768,586	2,441,024	-	23,484,182
Debt service:					
Principal	-	-	106,598	87,204	193,802
Interest	-	-	168	1,491	1,659
Total expenditures	18,502,661	20,768,586	2,547,790	33,116,848	74,935,885
(Deficiency) of revenues (under) expenditures	(4,896,072)	-	(46,261)	(871,604)	(5,813,937)
Other financing sources (uses):					
Transfers in	3,990,434	-	591,269	96,895	4,678,598
Transfers (out)	(46,977)	-	-	-	(46,977)
Total other financing sources (uses)	3,943,457	-	591,269	96,895	4,631,621
Net change in fund balances	(952,615)	-	545,008	(774,709)	(1,182,316)
Fund balances - beginning	12,262,919	-	2,989,347	24,831,863	40,084,129
Fund balances - ending	\$ 11,310,304	\$ -	\$ 3,534,355	\$ 24,057,154	\$ 38,901,813

GRANITE SCHOOL DISTRICT

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

District Activity Programs Fund - A Nonmajor Special Revenue Fund

Year Ended June 30, 2024 with Comparative Totals for 2023

	2024			2023
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Earnings on investments	\$ 100,000	\$ 700,999	\$ 600,999	\$ 543,469
Student activities:				
Tuition	94,833	89,877	(4,956)	98,441
Admissions and gate fees	1,148,232	1,088,209	(60,023)	1,045,199
Vending and bookstore sales	121,939	115,565	(6,374)	124,964
Student fees	9,145,478	8,667,402	(478,075)	8,192,229
Student fee waivers	(1,298,336)	(1,230,466)	67,871	(1,123,679)
Proceeds from general sales activities	983,755	932,330	(51,425)	1,025,920
Student fines and charges	814,867	772,270	(42,597)	710,713
Proceeds from fundraising activities	868,882	823,462	(45,420)	650,149
Facility and field rental fees	-	-	-	700
Donations	1,603,729	1,519,895	(83,834)	1,417,857
Other student activities	134,054	127,046	(7,008)	93,449
Total revenues	13,717,435	13,606,589	(110,846)	12,779,411
Expenditures:				
Current:				
Salaries	1,257,582	1,250,115	7,467	1,047,291
Benefits	266,115	240,907	25,208	201,532
Purchased services	10,113,000	9,354,712	758,288	9,353,717
Supplies and textbooks	7,310,000	7,090,924	219,076	6,994,161
Equipment	106,000	92,894	13,106	140,241
Other	510,000	473,109	36,891	484,848
Total expenditures	19,562,697	18,502,661	1,060,036	18,221,790
(Deficiency) of revenues (under) expenditures	(5,845,262)	(4,896,072)	949,190	(5,442,379)
Other financing sources (uses):				
Transfers in	4,389,092	3,990,434	(398,658)	3,877,308
Transfers (out)	(21,387)	(46,977)	(25,590)	(24,246)
Total other financing sources (uses)	4,367,705	3,943,457	(424,248)	3,853,062
Net change in fund balances	(1,477,557)	(952,615)	524,942	(1,589,317)
Fund balances - beginning	12,262,919	12,262,919	-	13,852,236
Fund balances - ending	\$ 10,785,362	\$ 11,310,304	\$ 524,942	\$ 12,262,919

GRANITE SCHOOL DISTRICT

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual *Pass-through Taxes Fund - A Nonmajor Special Revenue Fund*

Year Ended June 30, 2024 with Comparative Totals for 2023

	2024			2023
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Property taxes	\$ 20,768,586	\$ 20,768,586	\$ -	\$ 17,505,146
Total revenues	20,768,586	20,768,586	-	17,505,146
Expenditures:				
Community services:				
Contributions to redevelopment agencies	14,475,929	14,475,929	-	13,363,744
Contributions to state for charter schools	6,292,657	6,292,657	-	4,141,402
Total expenditures	20,768,586	20,768,586	-	17,505,146
Net change in fund balances	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

GRANITE SCHOOL DISTRICT

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual Granite Education Foundation Fund - A Nonmajor Special Revenue Fund

Year Ended June 30, 2024 with Comparative Totals for 2023

	2024			2023
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Earnings (loss) on investments	\$ 100,000	\$ 322,851	\$ 222,851	\$ 151,626
Foundation activities:				
Donations and fundraising proceeds	1,500,000	2,178,678	678,678	1,477,465
Total revenues	1,600,000	2,501,529	901,529	1,629,091
Expenditures:				
Current:				
Salaries	474,818	471,649	3,169	548,347
Employee benefits	209,940	209,409	531	255,022
Purchased services	666,930	366,323	300,607	303,581
Supplies	484,900	966,276	(481,376)	540,002
Equipment	100,000	-	100,000	-
Other	286,100	427,367	(141,267)	174,435
Debt service:				
Principal	-	106,598	(106,598)	112,938
Interest	-	168	(168)	528
Total expenditures	2,222,688	2,547,790	(325,102)	1,934,853
(Deficiency) of revenues (under) expenditures	(622,688)	(46,261)	576,427	(305,762)
Other financing sources:				
Transfers in	590,996	591,269	273	563,245
Total other financing sources	590,996	591,269	273	563,245
Net change in fund balances	(31,692)	545,008	576,700	257,483
Fund balances - beginning	2,989,347	2,989,347	-	2,731,864
Fund balances - ending	\$ 2,957,655	\$ 3,534,355	\$ 576,700	\$ 2,989,347

GRANITE SCHOOL DISTRICT

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual School Lunch Fund - A Nonmajor Special Revenue Fund

Year Ended June 30, 2024 with Comparative Totals for 2023

	2024			2023
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Earnings on investments	\$ 1,000,000	\$ 1,297,841	\$ 297,841	\$ 957,542
School lunch program activities:				
Lunch sales - children	2,000,000	2,789,051	789,051	2,626,765
Lunch sales - adult	165,000	112,871	(52,129)	202,580
Other	452,000	560,931	108,931	580,511
State lunch program	5,500,000	6,635,087	1,135,087	3,597,843
Federal lunch program	22,494,080	20,849,463	(1,644,617)	21,266,231
Total revenues	31,611,080	32,245,244	634,164	29,231,472
Expenditures:				
Current:				
Salaries	11,988,296	11,303,034	685,262	8,822,983
Employee benefits	4,455,465	4,028,133	427,332	3,354,710
Purchased services	902,736	757,019	145,717	732,577
Supplies	3,284,968	1,231,135	2,053,833	1,165,652
Food	15,269,142	12,439,413	2,829,729	12,655,072
Equipment	1,600,000	634,264	965,736	115,967
Indirect cost allocation	3,086,804	2,627,925	458,879	2,502,175
Other	118,149	7,230	110,919	7,187
Debt service:				
Principal	-	87,204	(87,204)	87,748
Interest	-	1,491	(1,491)	947
Total expenditures	40,705,560	33,116,848	7,588,712	29,445,018
(Deficiency) of revenues (under) expenditures	(9,094,480)	(871,604)	8,222,876	(213,546)
Other financing sources:				
Subscription financing	-	-	-	174,951
Transfers in	89,600	96,895	7,295	-
Total other financing sources	89,600	96,895	7,295	174,951
Net change in fund balances	(9,004,880)	(774,709)	8,230,171	(38,595)
Fund balances - beginning	24,831,863	24,831,863	-	24,870,458
Fund balances - ending	\$ 15,826,983	\$ 24,057,154	\$ 8,230,171	\$ 24,831,863

Proprietary Funds

INTERNAL SERVICE FUNDS

Printing Services Fund - The purpose of this fund is to account for printing services provided to departments and schools by the District printing department. Costs are recovered by charges to user departments and schools.

Self Insurance Fund - The purpose of this fund is to account for the costs of the District's self-insured plans for medical insurance, industrial insurance, and unemployment compensation. Annual premiums are charged to the other funds based on total projected expenditures. Benefit payments plus an administrative charge are made to third-party administrators who approve and process all claims.

GRANITE SCHOOL DISTRICT
Combining Statement of Fund Net Position - Internal Service Funds
June 30, 2024 with Comparative Totals for 2023

	2024			2023
	Printing Services Fund	Self Insurance Fund	Total	Total
Assets:				
Current assets:				
Cash and investments	\$ -	\$ 31,074,608	\$ 31,074,608	\$ 23,884,992
Receivables - local	-	7,251	7,251	294
Inventories	30,835	-	30,835	30,712
Prepaid items	19,749	-	19,749	28,236
Total current assets	50,584	31,081,859	31,132,443	23,944,234
Noncurrent assets:				
Capital assets:				
Equipment	888,142	-	888,142	754,552
Accumulated depreciation	(606,528)	-	(606,528)	(514,561)
Total noncurrent assets	281,614	-	281,614	239,991
Total assets	332,198	31,081,859	31,414,057	24,184,225
Deferred outflows of resources:				
Related to state retirement pension plans	103,328	230,138	333,466	330,442
Related to district retirement pension plan	1,935	1,574	3,509	1,407
Related to long-term disability OPEB plan	446	363	809	695
Total deferred outflows of resources	105,709	232,075	337,784	332,544
Liabilities:				
Current liabilities:				
Accounts payable	1,267	1,022,872	1,024,139	856,874
Due to other funds	33,617	-	33,617	-
Health and accident claims payable	-	17,659,691	17,659,691	16,454,220
Dental claims payable	-	477,973	477,973	412,085
Workers compensation claims payable	-	1,629,495	1,629,495	2,660,606
Unemployment claims payable	-	39,364	39,364	30,249
Total current liabilities	34,884	20,829,395	20,864,279	20,414,034
Noncurrent liabilities:				
Compensated absences payable	42,489	61,206	103,695	-
Workers compensation claims payable	-	33,255	33,255	54,298
Net pension liability-state retirement pension plans	148,646	331,072	479,718	520,610
Total pension liability-district retirement pension plan	15,911	12,936	28,847	27,006
Total OPEB liability-long-term disability plan	747	607	1,354	1,983
Early retirement plan liability	22,043	17,922	39,965	38,752
Total noncurrent liabilities	229,836	456,998	686,834	642,649
Total liabilities	264,720	21,286,393	21,551,113	21,056,683
Deferred inflows of resources:				
Related to state retirement pension plans	4,435	9,878	14,313	21,631
Related to district retirement pension plan	598	486	1,084	1,495
Related to long-term disability OPEB plan	490	398	888	1,060
Total deferred inflows of resources	5,523	10,762	16,285	24,186
Fund net position:				
Investment in capital assets	281,614	-	281,614	239,991
Unrestricted	(113,950)	10,016,779	9,902,829	3,195,909
Total net position	\$ 167,664	\$ 10,016,779	\$ 10,184,443	\$ 3,435,900

GRANITE SCHOOL DISTRICT

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position

Internal Service Funds

Year Ended June 30, 2024 with Comparative Totals for 2023

	2024			2023
	Printing Services Fund	Self Insurance Fund	Total	Total
Operating revenues:				
Charges for services:				
Medical insurance premiums	\$ -	\$ 79,250,801	\$ 79,250,801	\$ 75,279,303
Unemployment insurance premiums	-	110,000	110,000	85,000
Industrial insurance premiums	-	2,147,398	2,147,398	1,944,737
Printing and other services	773,311	95,944	869,255	795,804
Total operating revenues	773,311	81,604,143	82,377,454	78,104,844
Operating expenses:				
Salaries	325,709	264,813	590,522	515,265
Employee benefits	150,092	161,756	311,848	288,990
Medical and prescription claims	-	62,410,806	62,410,806	66,922,312
Dental claims	-	2,056,093	2,056,093	1,895,858
Medical and prescription administrative fees	-	4,424,602	4,424,602	2,229,425
Dental administrative fees	-	257,120	257,120	235,570
Affordable Care Act fees	-	36,531	36,531	37,131
Medical reinsurance premiums	-	1,860,461	1,860,461	1,709,574
Workers compensation claims	-	814,972	814,972	1,568,455
Unemployment claims	-	109,710	109,710	84,366
Purchased services	98,349	3,118,462	3,216,811	2,947,416
Supplies and materials	102,808	4,062	106,870	120,360
Depreciation	91,967	-	91,967	46,348
Total operating expenses	768,925	75,519,388	76,288,313	78,601,070
Operating income (loss)	4,386	6,084,755	6,089,141	(496,226)
Nonoperating revenues:				
Earnings on investments	3,170	743,223	746,393	429,103
Change in net position	7,556	6,827,978	6,835,534	(67,123)
Total fund net position - beginning *	160,108	3,188,801	3,348,909	3,503,023
Total fund net position - ending	\$ 167,664	\$ 10,016,779	\$ 10,184,443	\$ 3,435,900

* Total fund net position - beginning is restated in the basic financial statements with the implementation of GASBS 101-Compensated Absences as follows:

Total fund net position - beginning, prior to restatement	\$ 194,539	\$ 3,241,361	\$ 3,435,900
Implementation of GASBS 101 - Compensated absences	(34,431)	(52,560)	(86,991)
Total fund net position - beginning, as restated	\$ 160,108	\$ 3,188,801	\$ 3,348,909

GRANITE SCHOOL DISTRICT
Combining Statement of Fund Cash Flows - Internal Service Funds
Year Ended June 30, 2024 with Comparative Totals for 2023

	2024			2023
	Printing Services Fund	Self Insurance Fund	Total	Total
Cash flows from operating activities:				
Receipts from interfund services provided	\$ 773,605	\$ 81,596,892	\$ 82,370,497	\$ 78,104,578
Receipts from assessments to other funds	33,617	-	33,617	-
Payments to employees	(474,393)	(462,881)	(937,274)	(1,173,000)
Payments to suppliers for goods and services	(281,209)	(2,866,843)	(3,148,052)	(3,188,594)
Payments for medical fees and insurance claims	-	(71,741,975)	(71,741,975)	(73,709,848)
Net cash provided by operating activities	51,620	6,525,193	6,576,813	33,136
Cash flows from capital and related financing activities:				
Purchase of capital assets	(133,590)	-	(133,590)	(128,910)
Cash flows from investing activities:				
Earnings on investments	3,170	743,223	746,393	429,103
Net change in cash and cash equivalents	(78,800)	7,268,416	7,189,616	333,329
Cash and cash equivalents - beginning	78,800	23,806,192	23,884,992	23,551,663
Cash and cash equivalents - ending*	\$ -	\$ 31,074,608	\$ 31,074,608	\$ 23,884,992

* Displayed as cash and investments on the statement of fund net position - proprietary funds.

Reconciliation of operating income (loss) to net cash provided by operating activities:

Operating income (loss)	\$ 4,386	\$ 6,084,755	\$ 6,089,141	\$ (496,226)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Noncash item - depreciation				
	91,967	-	91,967	46,348
(Increase) decrease in operating assets:				
Accounts receivable - local	294	(7,251)	(6,957)	(266)
Prepaid items	8,487	-	8,487	(21,556)
Inventories	(123)	-	(123)	(944)
Net pension asset	-	-	-	214,897
(Increase) decrease in deferred outflows of resources:				
Related to state retirement pension plans	(13,622)	10,598	(3,024)	(45,876)
Related to district retirement pension plan	(1,186)	(916)	(2,102)	455
Related to long-term disability OPEB plan	(76)	(38)	(114)	247
Increase (decrease) in operating liabilities:				
Accounts payable	(88,416)	255,681	167,265	(98,318)
Due to other funds	33,617	-	33,617	-
Accrued salaries and related benefits	-	-	-	(330,120)
Health and accident claims payable	-	1,205,471	1,205,471	1,064,718
Dental claims payable	-	65,888	65,888	19,739
Compensated absences payable *	8,058	8,646	16,704	-
Workers compensation claims payable	-	(1,052,154)	(1,052,154)	(116,599)
Unemployment claims payable	-	9,115	9,115	4,985
Net pension liability-state retirement pension plans	7,315	(48,207)	(40,892)	520,610
Total pension liability-district retirement pension plan	1,530	311	1,841	(1,098)
Total OPEB liability-long-term disability plan	(309)	(320)	(629)	(896)
Early retirement plan liability	1,407	(194)	1,213	5,942
Increase (decrease) in deferred inflows of resources:				
Related to state retirement pension plans	(1,437)	(5,881)	(7,318)	(732,574)
Related to district retirement pension plan	(198)	(213)	(411)	(184)
Related to long-term disability OPEB plan	(74)	(98)	(172)	(148)
Total adjustments	47,234	440,438	487,672	529,362
Net cash provided by operating activities	\$ 51,620	\$ 6,525,193	\$ 6,576,813	\$ 33,136

* The increase in compensated absences payable is based on restatements in the basic financial statements with the implementation of GASBS 101-Compensated Absences as follows:

Beginning balance - Compensated absences payable, as restated	\$ 34,431	\$ 52,560	\$ 86,991
Increase in compensated absences payable, as reported above	8,058	8,646	16,704
Ending balance - Compensated absences payable	314	\$ 42,489	\$ 61,206



Section III

Statistical

Section III

Statistical

GRANITE SCHOOL DISTRICT
Statistical Section - Financial Trends
 Table of Contents

This part of the District's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

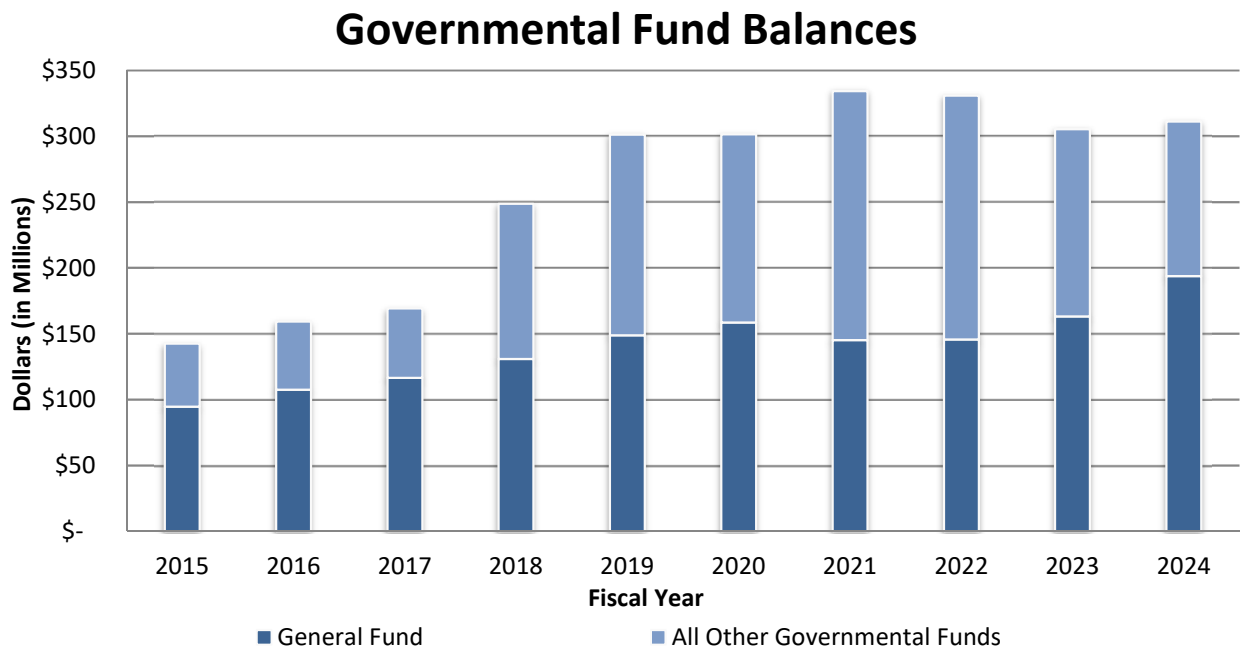
Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

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Sources:

Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.



Granite School District

Comparative Statements of Net Position

Last Ten Fiscal Years - June 30, 2015 through 2024

	2015	2016	2017	2018	2019
Assets:					
Cash and investments	\$ 196,776,285	\$ 208,478,139	\$ 221,871,595	\$ 264,716,854	\$ 313,960,995
Receivables:					
Property taxes	165,998,099	165,108,265	183,920,943	224,983,835	244,357,249
Local, net of allowance for uncollectibles	1,060,149	914,707	5,076,817	5,687,681	3,183,367
State	1,766,000	2,745,718	5,614,501	2,281,342	3,907,066
Federal	16,236,671	16,678,670	14,291,061	16,050,151	27,986,867
Leases	-	-	-	-	-
Prepaid items	1,640,388	3,383,515	4,021,861	4,090,379	5,627,042
Inventories	5,400,254	5,736,549	4,845,490	5,454,629	5,422,868
Restricted cash and investments with fiscal agent	-	-	-	48,923,785	47,823,124
Net other post employment benefit asset	1,703,583	-	-	-	-
Net pension asset	143,027	10,609	-	-	-
Capital assets:					
Land, construction in progress, and water stock	135,275,981	43,319,428	44,108,323	56,090,781	77,692,005
Other capital assets, net of accumulated depreciation	393,539,779	468,462,449	447,581,023	423,581,219	402,417,994
Total assets	<u>919,540,216</u>	<u>914,838,049</u>	<u>931,331,614</u>	<u>1,051,860,656</u>	<u>1,132,378,577</u>
Deferred outflows of resources:					
Related to state retirement pension plans	30,455,766	95,571,899	104,967,705	115,745,552	123,651,909
Related to district retirement pension plan	-	-	-	819,316	616,544
Related to long-term disability OPEB plan	-	-	617,293	712,684	478,411
Bond refunding costs, net of accumulated amortization	-	6,000,379	5,585,275	5,186,324	4,787,376
Total deferred outflows of resources	<u>30,455,766</u>	<u>101,572,278</u>	<u>111,170,273</u>	<u>122,463,876</u>	<u>129,534,240</u>
Liabilities:					
Accounts and contracts payable	3,604,607	4,850,034	4,536,379	3,977,976	10,800,641
Accrued interest	735,085	706,743	405,744	819,093	822,080
Accrued salaries and related benefits	40,060,600	41,265,125	41,790,472	47,655,515	48,080,559
Unearned revenue:					
Local	1,021,448	1,856,477	2,100,607	1,992,631	2,093,564
State	6,353,051	6,971,190	7,391,913	9,580,265	9,386,154
Federal	3,991,067	3,362,473	4,778,832	1,734,499	977,356
Long-term liabilities:					
Portion due or payable within one year	23,012,807	24,991,267	24,991,267	36,939,664	36,939,664
Portion due or payable after one year	410,861,894	476,103,393	473,292,788	462,577,988	583,076,403
Total liabilities	<u>489,640,559</u>	<u>560,106,702</u>	<u>559,288,002</u>	<u>565,277,631</u>	<u>692,176,421</u>
Deferred inflows of resources:					
Related to state retirement pension plans	19,014,287	28,046,482	39,107,652	101,905,125	6,853,642
Related to district retirement pension plan	-	-	-	717,294	432,094
Related to long-term disability OPEB plan	-	-	156,479	796,656	707,879
Related to bond refundings	-	-	-	-	-
Related to leases	-	-	-	-	-
Property taxes levied for future year	162,895,935	161,945,555	181,903,176	223,805,741	242,850,049
Total deferred inflows of resources	<u>181,910,222</u>	<u>189,992,037</u>	<u>221,167,307</u>	<u>327,224,816</u>	<u>250,843,664</u>
Net position:					
Net investment in capital assets	336,548,726	321,010,498	315,291,774	301,175,565	321,838,814
Restricted for:					
Capital projects	18,500,839	18,532,879	20,276,450	20,799,971	25,968,427
Debt service	542,300	-	862,780	1,408,103	4,759,623
Pass-through taxes	123,165	127,880	113,380	78,730	-
Schools and scholarships	435,761	469,379	749,698	783,739	794,367
School lunch	12,552,044	17,424,569	12,659,512	10,156,653	7,680,925
Pensions	1,846,610	10,609	-	-	-
Unrestricted	(108,303,619)	(91,264,226)	(87,907,016)	(52,580,676)	(42,149,424)
Total net position	<u>\$ 262,245,826</u>	<u>\$ 266,311,588</u>	<u>\$ 262,046,578</u>	<u>\$ 281,822,085</u>	<u>\$ 318,892,732</u>

Note: Certain amounts for 2015 have been restated to implement new accounting and reporting standards (GASBS 73 and 75).

Note: Certain amounts for 2023 have been restated to implement new accounting and reporting standards (GASBS 101).

Source: District records

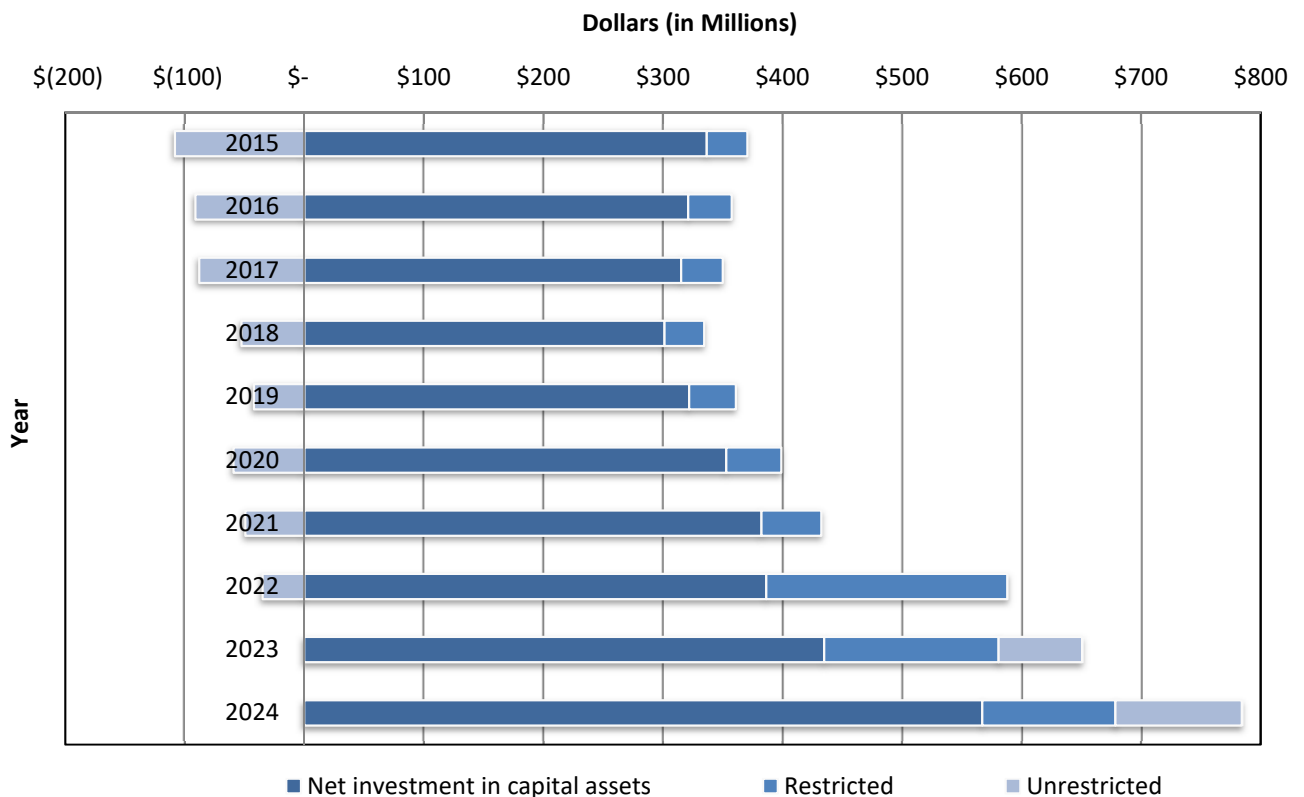
2020	2021	2022	2023	2024
\$ 363,384,214	\$ 392,999,368	\$ 400,380,762	\$ 370,234,059	\$ 362,722,567
254,331,100	270,741,787	295,787,360	307,020,033	324,771,291
2,322,700	1,604,926	1,809,454	617,418	1,134,419
6,062,313	8,364,311	1,635,500	2,464,586	4,255,474
34,613,024	32,904,809	34,440,728	41,040,522	62,077,794
-	-	183,853	118,996	72,245
6,181,743	6,051,375	5,211,095	12,578,578	9,856,335
6,066,565	6,656,324	8,893,030	7,175,100	7,439,166
-	-	-	-	-
-	-	-	-	-
-	9,860	73,809,788	-	-
143,278,157	181,683,444	185,867,829	302,346,254	425,962,194
389,217,619	377,843,546	431,390,230	404,543,065	390,198,146
<u>1,205,457,435</u>	<u>1,278,859,750</u>	<u>1,439,409,629</u>	<u>1,448,138,611</u>	<u>1,588,489,631</u>
52,177,191	62,771,613	97,738,896	114,433,689	118,904,782
1,086,563	898,553	1,047,533	815,201	2,167,723
914,437	676,751	529,884	402,356	499,332
4,388,428	3,989,480	3,590,532	3,191,584	2,792,636
<u>58,566,619</u>	<u>68,336,397</u>	<u>102,906,845</u>	<u>118,842,830</u>	<u>124,364,473</u>
15,208,460	13,683,717	20,659,217	25,886,835	18,890,986
857,520	1,190,238	1,096,471	1,025,933	1,019,036
52,107,769	53,616,423	54,695,234	55,770,516	61,252,523
1,844,964	2,050,259	2,924,469	3,402,366	3,183,308
13,766,593	15,676,072	17,781,705	17,845,952	20,186,588
80,011	15,298	842,062	-	-
36,939,664	48,041,300	50,169,323	57,036,860	75,504,838
483,429,027	432,518,842	285,239,632	439,805,196	417,423,754
<u>604,234,008</u>	<u>566,792,149</u>	<u>433,408,113</u>	<u>600,773,658</u>	<u>597,461,033</u>
67,367,410	127,654,022	259,044,066	7,491,009	5,103,701
146,894	-	945,164	866,166	669,311
775,418	630,072	679,546	614,146	548,279
-	-	-	-	1,540,610
-	-	184,606	121,161	66,883
251,957,167	269,032,923	294,981,407	306,396,938	323,119,299
<u>320,246,889</u>	<u>397,317,017</u>	<u>555,834,789</u>	<u>315,489,420</u>	<u>331,048,083</u>
352,992,080	382,287,349	386,337,692	434,894,248	567,109,003
33,693,886	41,380,567	102,821,370	125,227,008	92,390,644
3,865,070	-	134,407	-	281,011
-	-	-	-	-
990,957	1,122,272	905,656	936,491	831,680
7,395,863	7,695,839	23,908,909	19,742,878	17,848,018
-	9,860	73,809,788	-	-
(59,394,699)	(49,408,906)	(34,844,250)	69,917,738	105,884,632
<u>\$ 339,543,157</u>	<u>\$ 383,086,981</u>	<u>\$ 553,073,572</u>	<u>\$ 650,718,363</u>	<u>\$ 784,344,988</u>



Granite School District
Net Position by Component

Last Ten Fiscal Years - June 30, 2015 through June 30, 2024
 (Accrual basis of accounting)

June 30,	Net investment in			Total governmental activities net position
	capital assets	Restricted	Unrestricted	
2015	\$ 336,548,726	\$ 34,000,719	\$ (108,303,619)	\$ 262,245,826
2016	321,010,498	36,565,316	(91,264,226)	266,311,588
2017	315,291,774	34,661,820	(87,907,016)	262,046,578
2018	301,175,565	33,227,196	(52,580,676)	281,822,085
2019	321,838,814	39,203,342	(42,149,424)	318,892,732
2020	352,992,080	45,945,776	(59,394,699)	339,543,157
2021	382,287,349	50,208,538	(49,408,906)	383,086,981
2022	386,337,692	201,580,130	(34,844,250)	553,073,572
2023	434,894,248	145,906,377	69,917,738	650,718,363
2024	567,109,003	111,351,353	105,884,632	784,344,988



Note: Certain amounts for 2015 have been restated to implement new accounting and reporting standards (GASBS 73 and 75).

Note: Certain amounts for 2023 have been restated to implement new accounting and reporting standards (GASBS 101).

Source: District records

Granite School District

Changes in Net Position

Last Ten Fiscal Years - June 30, 2015 through 2024

(Accrual basis of accounting)

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenses:			
Instructional services	\$ 335,493,515	\$ 355,541,828	\$ 369,346,099
Supporting services:			
Students	19,970,557	21,053,440	22,186,753
Instructional staff	14,946,518	15,973,484	16,686,210
District administration	3,231,125	3,717,258	3,970,098
School administration	29,413,760	31,905,955	33,272,812
Central	9,931,181	12,809,149	13,243,357
Operation and maintenance of facilities	57,466,624	58,918,567	62,909,891
Transportation	9,588,698	11,384,960	10,571,801
School lunch services	27,396,939	29,697,433	33,023,155
Community services	6,159,773	7,165,894	5,949,531
Interest on long-term liabilities	7,655,679	7,381,897	6,157,330
Total expenses	<u>521,254,369</u>	<u>555,549,865</u>	<u>577,317,037</u>
Program revenues:			
Charges for services:			
Instructional services	12,165,512	12,404,365	12,208,260
Supporting services	2,745,088	2,606,077	2,480,280
School lunch services	5,140,395	4,816,244	4,676,126
Operating grants and contributions	165,044,006	166,002,615	174,477,938
Total program revenues	<u>185,095,001</u>	<u>185,829,301</u>	<u>193,842,604</u>
Net (expense) and changes in net position	<u>(336,159,368)</u>	<u>(369,720,564)</u>	<u>(383,474,433)</u>
General revenue and other changes in net position:			
Property taxes	159,858,801	171,616,112	166,255,226
Federal and state aid not restricted to specific programs	179,140,986	191,728,029	197,613,921
Earnings on investments	1,121,807	1,495,447	2,791,032
Miscellaneous	10,601,168	8,946,738	12,549,244
Total general revenue and other changes in net position	<u>350,722,762</u>	<u>373,786,326</u>	<u>379,209,423</u>
Extraordinary item:			
Insurance recoveries - earthquake	-	-	-
Change in net position	14,563,394	4,065,762	(4,265,010)
Net position - beginning	263,881,807*	262,245,826**	266,311,588
Net position - ending	<u>\$ 278,445,201</u>	<u>\$ 266,311,588</u>	<u>\$ 262,046,578</u>

* Beginning net position as of 7/1/2014 has been restated with the implementation of GASB 68 and 71 as follows:

Beginning net position, as previously stated	\$ 471,496,366
Net pension asset	40,788
Net pension liability	(232,295,909)
Deferred outflows of resources related to pensions	24,640,562
Beginning net position, as restated	<u>\$ 263,881,807</u>

** Beginning net position as of 7/1/2015 has been restated with the implementation of GASB 73 and 75 as follows:

Beginning net position, as previously stated	\$ 278,445,201
Net pension asset - long-term disability	(1,703,583)
Net pension liability - long-term disability	(2,130,887)
Net pension liability - district retirement	(12,364,905)
Beginning net position, as restated	<u>\$ 262,245,826</u>

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Source: District records

	2018	2019	2020	2021	2022	2023	2024
\$	348,324,558	\$ 372,732,101	\$ 388,977,821	\$ 379,077,882	\$ 352,329,595	\$ 404,407,358	\$ 426,482,729
	35,524,217	41,447,698	46,816,092	47,774,638	43,729,987	54,880,657	63,246,121
	28,706,882	34,598,339	36,628,138	37,131,590	36,249,670	52,861,537	48,536,951
	4,201,137	5,133,263	6,601,202	6,933,849	5,178,246	5,698,902	6,115,539
	35,176,036	40,263,205	43,266,788	41,715,340	36,965,962	44,834,961	47,328,786
	15,267,081	16,156,481	18,837,470	17,786,973	18,350,223	22,364,955	21,867,419
	61,625,697	65,454,894	66,498,153	73,140,142	64,912,714	77,598,148	86,522,266
	11,924,768	13,077,960	13,548,580	14,945,774	13,973,444	14,335,312	19,348,547
	31,814,472	31,567,801	30,249,702	26,927,988	23,565,643	28,793,991	32,022,096
	9,689,304	10,404,789	14,883,810	17,222,315	17,255,168	19,863,953	23,312,393
	7,551,547	9,242,260	9,364,995	8,502,780	6,911,503	6,017,468	4,919,883
	<u>589,805,699</u>	<u>640,078,791</u>	<u>675,672,751</u>	<u>671,159,271</u>	<u>619,422,155</u>	<u>731,657,242</u>	<u>779,702,730</u>
	12,417,029	12,152,375	9,161,786	8,285,297	10,181,752	12,150,206	13,697,536
	2,359,653	2,348,392	1,875,680	2,162,603	2,817,262	2,950,936	3,345,371
	3,854,718	4,078,642	2,961,721	332,024	433,648	3,409,856	3,462,853
	<u>178,449,534</u>	<u>189,317,924</u>	<u>207,452,231</u>	<u>222,877,541</u>	<u>262,055,875</u>	<u>282,687,062</u>	<u>334,307,429</u>
	<u>197,080,934</u>	<u>207,897,333</u>	<u>221,451,418</u>	<u>233,657,465</u>	<u>275,488,537</u>	<u>301,198,060</u>	<u>354,813,189</u>
	<u>(392,724,765)</u>	<u>(432,181,458)</u>	<u>(454,221,333)</u>	<u>(437,501,806)</u>	<u>(343,933,618)</u>	<u>(430,459,182)</u>	<u>(424,889,541)</u>
	192,202,970	245,051,979	255,082,102	265,008,724	281,345,877	304,832,578	319,796,882
	206,775,969	208,580,302	200,175,356	199,805,806	196,622,718	193,350,390	220,875,278
	5,203,179	10,108,312	8,412,121	2,779,448	1,722,898	17,167,425	22,162,757
	8,134,095	5,695,571	9,302,179	5,451,652	3,506,615	7,753,580	9,248,500
	<u>412,316,213</u>	<u>469,436,164</u>	<u>472,971,758</u>	<u>473,045,630</u>	<u>483,198,108</u>	<u>523,103,973</u>	<u>572,083,417</u>
	-	-	1,900,000	8,000,000	30,722,101	5,000,000	-
	19,591,448	37,254,706	20,650,425	43,543,824	169,986,591	97,644,791	147,193,876
	<u>262,046,578</u>	<u>281,638,026</u>	<u>318,892,732</u>	<u>339,543,157</u>	<u>383,086,981</u>	<u>553,073,572</u>	<u>637,151,112***</u>
\$	<u>281,638,026</u>	<u>\$ 318,892,732</u>	<u>\$ 339,543,157</u>	<u>\$ 383,086,981</u>	<u>\$ 553,073,572</u>	<u>\$ 650,718,363</u>	<u>\$ 784,344,988</u>

*** Beginning net position as of 7/1/2023 has been restated with the implementation of GASB 101 as follows:

Beginning net position, as previously stated	\$ 650,718,363
Compensated absences	<u>(13,567,251)</u>
Beginning net position, as restated	<u>\$ 637,151,112</u>

Granite School District
Fund Balances - Governmental Funds

Last Ten Fiscal Years - June 30, 2015 through 2024

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General fund :					
Nonspendable	\$ 5,536,720	\$ 7,432,522	\$ 6,869,403	\$ 7,211,110	\$ 9,091,812
Restricted	-	25,000	25,000	25,878	-
Committed	64,786,545	66,464,759	69,929,848	69,975,904	72,428,061
Assigned	16,212,382	25,004,349	30,626,417	44,185,648	58,024,205
Unassigned	7,949,448	8,607,147	9,020,904	9,346,427	9,265,110
Total general fund	\$ 94,485,095	\$ 107,533,777	\$ 116,471,572	\$ 130,744,967	\$ 148,809,188
All other governmental funds:					
Nonspendable	\$ 1,463,030	\$ 1,652,064	\$ 1,965,178	\$ 2,304,663	\$ 1,937,413
Restricted for:					
Capital projects	18,777,282	18,721,959	16,787,473	33,113,421	63,995,911
Debt service	551,976	178,502	940,161	49,954,935	52,528,163
Schools and scholarships	435,761	469,379	724,698	751,568	793,692
School lunch	12,552,044	15,901,378	16,867,362	15,637,262	16,801,416
Committed	14,135,476	14,741,173	15,390,114	16,265,813	16,387,064
Total all other governmental funds	\$ 47,915,569	\$ 51,664,455	\$ 52,674,986	\$ 118,027,662	\$ 152,443,659

Note:

Nonspendable includes inventories and prepaid items that are not expected to be converted to cash.

Restricted includes net fund resources of the District that are subject to external constraints due to state or federal laws or externally imposed conditions by grantors or creditors.

Committed balances reflect the District's self-imposed limitation on the use of otherwise available expendable financial resources in governmental funds.

Assigned balances in the *General Fund* and other governmental funds are those that do not meet the requirements of restricted or committed but that are intended to be used for specific purposes.

Unassigned fund balances are all other available net fund resources.

Source: District records

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 9,505,718	\$ 9,945,342	\$ 7,422,261	\$ 15,404,346	\$ 13,976,333
-	-	-	-	-
79,909,552	78,705,647	80,054,112	80,549,280	86,843,120
59,369,200	48,432,366	49,552,258	57,735,478	83,430,422
9,646,526	8,034,018	8,540,405	9,558,635	9,416,514
<u>\$ 158,430,996</u>	<u>\$ 145,117,373</u>	<u>\$ 145,569,036</u>	<u>\$ 163,247,739</u>	<u>\$ 193,666,389</u>
\$ 2,719,168	\$ 2,735,687	\$ 6,645,416	\$ 4,290,384	\$ 3,268,584
104,989,162	158,658,223	141,939,501	100,322,377	76,914,801
3,677,120	95,509	134,407	254,907	808,760
898,341	881,186	779,301	765,882	717,040
15,509,684	9,649,119	20,196,606	22,257,811	21,816,033
15,185,386	17,024,906	15,678,444	14,315,775	14,012,979
<u>\$ 142,978,861</u>	<u>\$ 189,044,630</u>	<u>\$ 185,373,675</u>	<u>\$ 142,207,136</u>	<u>\$ 117,538,197</u>

Granite School District
Changes in Fund Balances - Governmental Funds
Last Ten Fiscal Years - June 30, 2015 through 2024

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Revenues:				
Property taxes	\$ 160,266,514	\$ 171,539,430	\$ 166,770,059	\$ 192,451,227
Earnings on investments	1,121,807	1,495,447	2,791,032	4,982,283
Tuitions	1,766,485	1,678,513	1,469,626	1,390,836
School lunch sales	5,140,395	4,816,244	4,676,126	3,854,718
Student fees, net of fee waivers	6,690,355	6,679,779	6,674,173	6,317,233
Proceeds from fundraising activities	2,540,109	2,533,430	2,534,385	2,576,611
Other local	14,436,700	15,048,987	14,131,546	14,160,438
State	279,594,670	294,402,906	306,268,907	318,977,331
Federal	64,143,004	63,327,738	66,275,190	66,247,874
Total revenues	<u>535,700,039</u>	<u>561,522,474</u>	<u>571,591,044</u>	<u>610,958,551</u>
Expenditures:				
Current:				
Instructional services	319,970,969	326,806,196	334,010,293	327,572,456
Supporting services:				
Students	20,538,158	20,864,748	21,608,738	36,571,171
Instructional staff	15,431,611	15,949,567	16,468,530	29,730,567
District administration	3,394,556	3,460,587	3,911,719	4,384,082
School administration	29,877,428	31,232,278	31,920,504	35,614,417
Central	9,780,646	11,999,317	12,267,509	14,949,809
Operation and maintenance of facilities	54,752,894	55,270,956	58,788,349	59,466,626
Transportation	9,112,787	11,119,249	9,652,879	11,468,365
School lunch services	29,528,913	29,569,025	33,393,262	33,052,083
Community services	1,114,842	1,200,585	1,307,343	1,589,536
Debt service:				
Principal	8,330,000	6,830,000	7,980,000	10,720,000
Interest	8,604,651	8,348,550	6,849,257	7,910,252
Bond issuance costs and fiscal charges	2,500	270,000	2,500	375,256
Paying agent fees	-	-	-	-
Contributions to other governments	5,193,756	5,766,586	4,636,541	8,232,386
Facility acquisition and construction	18,097,591	21,460,748	20,755,574	28,910,833
Total expenditures	<u>533,731,302</u>	<u>550,148,392</u>	<u>563,552,998</u>	<u>610,547,839</u>
Excess (deficiency) of revenues over (under) expenditures	1,968,737	11,374,082	8,038,046	410,712
Other financing sources (uses):				
Proceeds from sale of capital assets	4,501,810	711,226	2,172,777	863,699
Proceeds from insurance settlements	-	-	-	-
Lease proceeds	-	-	-	-
Subscription financing	-	-	-	-
Bonds issued	-	-	-	25,000,000
Refunding bonds issued	-	75,400,000	-	42,195,000
Premiums on bonds issued	-	-	-	11,300,368
Refunded bonds escrow	-	(75,125,223)	-	-
Transfers in	10,408,021	5,690,167	818,625	792,424
Transfers (out)	(937,753)	(1,252,684)	(1,081,122)	(936,132)
Total other financing sources (uses)	<u>13,972,078</u>	<u>5,423,486</u>	<u>1,910,280</u>	<u>79,215,359</u>
Extraordinary item:				
Insurance recoveries - earthquake	-	-	-	-
Net change in fund balances	15,940,815	16,797,568	9,948,326	79,626,071
Fund balances - beginning	<u>126,459,849</u>	<u>142,400,664</u>	<u>159,198,232</u>	<u>169,146,558</u>
Fund balances - ending	<u>\$ 142,400,664</u>	<u>\$ 159,198,232</u>	<u>\$ 169,146,558</u>	<u>\$ 248,772,629</u>
Debt service as a percentage of noncapital expenditures	3.25%	2.84%	2.70%	3.17%

2019	2020	2021	2022	2023	2024
\$ 244,503,005	\$ 254,290,730	\$ 265,491,842	\$ 281,731,835	\$ 304,576,833	\$ 318,729,740
9,662,149	7,999,247	2,659,215	1,628,093	16,738,322	21,416,364
1,405,494	897,384	573,982	231,804	551,739	800,395
4,097,792	2,961,721	335,024	433,648	3,409,856	3,462,854
6,295,157	4,712,245	5,500,873	7,093,856	7,559,355	8,245,390
2,036,257	1,699,183	245,484	407,567	650,149	823,462
12,849,467	12,822,080	12,073,261	13,842,800	16,575,417	19,630,682
330,513,735	331,706,435	343,724,201	342,843,805	370,129,894	419,705,302
67,387,534	75,988,040	78,959,146	115,834,788	105,907,558	135,477,405
<u>678,750,590</u>	<u>693,077,065</u>	<u>709,563,028</u>	<u>764,048,196</u>	<u>826,099,123</u>	<u>928,291,594</u>
334,679,325	349,764,273	369,212,768	379,169,600	379,631,634	409,567,822
40,192,407	45,287,632	50,635,852	52,070,827	55,122,030	64,269,724
33,889,209	35,659,666	39,513,044	44,127,919	53,603,060	49,983,525
4,804,492	5,999,290	6,227,758	5,782,020	5,794,445	6,135,465
38,400,619	41,042,216	43,947,410	43,838,341	44,459,288	47,594,255
15,357,847	17,775,561	18,097,341	20,037,081	22,511,165	23,325,647
61,109,483	61,914,361	71,331,290	67,839,208	73,589,295	82,136,693
12,032,030	12,423,215	14,563,857	14,752,588	14,826,052	18,454,424
31,279,998	30,675,274	27,995,306	25,605,529	29,356,323	33,028,153
2,137,183	2,248,273	2,386,153	2,671,890	19,602,073	23,484,182
49,615,000	55,625,000	54,690,000	18,350,000	20,499,095	25,559,924
10,325,804	11,568,768	11,880,259	11,917,681	11,001,893	9,857,215
222,652	459,675	1,060,095	382,285	-	145,833
-	5,000	5,500	4,500	4,500	5,500
8,359,646	13,651,109	14,867,072	14,446,664	-	-
40,462,710	92,787,662	67,854,113	104,234,442	129,793,157	132,029,312
<u>682,868,405</u>	<u>776,886,975</u>	<u>794,267,818</u>	<u>805,230,575</u>	<u>859,794,010</u>	<u>925,577,674</u>
(4,117,815)	(83,809,910)	(84,704,790)	(41,182,379)	(33,694,887)	2,713,920
4,163,902	5,509,425	534,898	337,326	426,672	331,423
-	-	-	35,442	604,035	84,122
-	-	-	868,218	560,946	548,212
-	-	-	-	1,615,398	1,915,011
50,000,000	100,000,000	88,000,000	-	-	-
-	-	54,135,000	-	-	20,885,000
1,684,505	11,536,831	30,388,690	-	-	1,877,606
-	(46,700,000)	(70,288,441)	-	-	(22,605,583)
3,535,653	13,945,765	17,537,194	12,198,295	6,021,008	6,790,851
(2,786,027)	(2,225,101)	(10,850,405)	(6,198,295)	(6,021,008)	(6,790,851)
<u>56,598,033</u>	<u>82,066,920</u>	<u>109,456,936</u>	<u>7,240,986</u>	<u>3,207,051</u>	<u>3,035,791</u>
-	1,900,000	8,000,000	30,722,101	5,000,000	-
52,480,218	157,010	32,752,146	(3,219,292)	(25,487,836)	5,749,711
<u>248,772,629</u>	<u>301,252,847</u>	<u>301,409,857</u>	<u>334,162,003</u>	<u>330,942,711</u>	<u>305,454,875</u>
<u>\$ 301,252,847</u>	<u>\$ 301,409,857</u>	<u>\$ 334,162,003</u>	<u>\$ 330,942,711</u>	<u>\$ 305,454,875</u>	<u>\$ 311,204,586</u>
9.26%	9.77%	9.10%	4.28%	4.29%	4.54%

Granite School District
Comparative Balance Sheets - General Fund
 Last Ten Fiscal Years - June 30, 2015 through 2024

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Assets:					
Cash and investments	\$ 123,816,801	\$ 138,023,093	\$ 151,820,222	\$ 169,066,736	\$ 171,906,263
Receivables:					
Property taxes	122,667,773	123,821,980	139,432,561	142,377,256	150,018,180
Local	965,401	633,474	1,087,085	1,264,557	2,693,951
State	407,702	758,439	3,485,354	1,025,488	2,426,730
Federal	15,007,012	15,836,619	13,940,913	15,713,478	27,653,587
Leases	-	-	-	-	-
Inventories	4,078,607	4,185,935	3,105,577	3,436,400	3,840,906
Prepaid items	1,458,113	3,246,587	3,763,826	3,774,710	5,250,906
Due from other funds	266,561	-	-	-	-
Total assets	<u>\$ 268,667,970</u>	<u>\$ 286,506,127</u>	<u>\$ 316,635,538</u>	<u>\$ 336,658,625</u>	<u>\$ 363,790,523</u>
Liabilities:					
Accounts and contracts payable	851,972	860,180	3,007,004	432,676	1,979,421
Accrued salaries and related benefits	39,340,629	40,535,833	40,986,798	46,841,886	47,371,414
Unearned revenue:					
Local	873,955	1,094,820	1,772,063	1,737,069	1,891,713
State	6,353,051	6,971,190	7,391,913	9,580,265	9,386,154
Federal	3,991,067	3,362,473	4,778,832	1,734,499	977,356
Due to other funds	-	2,203,496	2,173,301	2,300,141	2,312,195
Total liabilities	<u>51,410,674</u>	<u>55,027,992</u>	<u>60,109,911</u>	<u>62,626,536</u>	<u>63,918,253</u>
Deferred inflows of resources:					
Property taxes levied for future year	120,376,958	121,451,152	137,928,210	141,669,001	149,155,872
Unavailable property tax revenue	2,395,243	2,493,206	2,125,845	1,618,121	1,907,210
Related to leases	-	-	-	-	-
Total deferred inflows of resources	<u>122,772,201</u>	<u>123,944,358</u>	<u>140,054,055</u>	<u>143,287,122</u>	<u>151,063,082</u>
Fund balances:					
Nonspendable:					
Inventories	4,078,607	4,185,935	3,105,577	3,436,400	3,840,906
Prepaid items	1,458,113	3,246,587	3,763,826	3,774,710	5,250,906
Restricted for:					
Schools and scholarships	-	25,000	25,000	25,878	-
Committed to:					
Economic stabilization	22,824,786	23,373,393	24,335,589	27,401,246	28,661,854
Employee benefits	41,640,633	42,726,720	45,032,069	42,189,085	43,490,209
Contractual obligations	321,126	364,646	562,190	385,573	275,998
Assigned to:					
Self insurance	8,561,277	11,122,790	11,413,984	15,958,841	17,078,817
Employee compensation	-	-	-	-	6,712,000
Employee benefits	3,143,576	6,340,453	8,433,741	11,559,244	11,736,593
Planned projects	4,507,529	6,973,137	7,889,506	11,442,089	17,005,597
Textbooks	-	567,969	2,889,186	5,225,474	5,491,198
Unassigned	7,949,448	8,607,147	9,020,904	9,346,427	9,265,110
Total fund balances	<u>94,485,095</u>	<u>107,533,777</u>	<u>116,471,572</u>	<u>130,744,967</u>	<u>148,809,188</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 268,667,970</u>	<u>\$ 286,506,127</u>	<u>\$ 316,635,538</u>	<u>\$ 336,658,625</u>	<u>\$ 363,790,523</u>

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 180,516,419	\$ 173,763,873	\$ 175,164,252	\$ 182,319,930	\$ 219,962,131
154,671,431	162,918,147	178,830,089	180,265,020	189,215,420
1,593,142	1,151,178	1,574,879	191,531	395,704
1,822,568	1,816,580	1,169,605	2,422,877	3,154,719
32,559,975	32,031,767	34,133,219	40,822,452	41,555,242
-	-	183,853	118,996	72,245
4,031,278	4,400,004	4,190,597	4,573,916	5,168,841
5,474,440	5,545,338	3,231,664	10,830,430	8,807,492
-	-	-	-	33,617
<u>\$ 380,669,253</u>	<u>\$ 381,626,887</u>	<u>\$ 398,478,158</u>	<u>\$ 421,545,152</u>	<u>\$ 468,365,411</u>
495,806	2,933,553	1,424,360	930,369	1,204,290
51,255,346	52,736,490	50,365,721	54,900,175	60,008,578
1,105,137	1,228,735	2,120,683	2,610,480	2,388,960
13,643,831	15,584,636	17,715,170	17,779,417	20,120,053
80,011	15,298	842,062	-	-
-	-	-	-	-
<u>66,580,131</u>	<u>72,498,712</u>	<u>72,467,996</u>	<u>76,220,441</u>	<u>83,721,881</u>
153,287,474	161,955,897	178,425,252	180,026,680	188,374,018
2,370,652	2,054,905	1,831,268	1,929,131	2,536,240
-	-	184,606	121,161	66,883
<u>155,658,126</u>	<u>164,010,802</u>	<u>180,441,126</u>	<u>182,076,972</u>	<u>190,977,141</u>
4,031,278	4,400,004	4,190,597	4,573,916	5,168,841
5,474,440	5,545,338	3,231,664	10,830,430	8,807,492
-	-	-	-	-
29,747,025	31,961,908	34,657,913	35,599,518	35,506,405
49,600,332	45,769,822	40,486,327	44,291,377	50,552,639
562,195	973,917	4,909,872	658,385	784,076
16,602,940	18,711,298	19,143,079	19,461,761	18,892,987
6,712,000	7,674,206	-	-	-
14,041,868	4,056,388	10,880,404	12,126,166	13,608,507
18,019,651	12,630,413	14,659,841	23,203,254	47,664,443
3,992,741	5,360,061	4,868,934	2,944,297	3,264,485
9,646,526	8,034,018	8,540,405	9,558,635	9,416,514
<u>158,430,996</u>	<u>145,117,373</u>	<u>145,569,036</u>	<u>163,247,739</u>	<u>193,666,389</u>
<u>\$ 380,669,253</u>	<u>\$ 381,626,887</u>	<u>\$ 398,478,158</u>	<u>\$ 421,545,152</u>	<u>\$ 468,365,411</u>

Granite School District

Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances - *General Fund*

Last Ten Fiscal Years - June 30, 2015 through 2024 and Proposed Budget for 2025

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Revenues:					
Property taxes	\$ 117,411,168	\$ 127,477,366	\$ 126,659,775	\$ 144,794,791	\$ 155,900,540
Earnings on investments	823,177	1,229,443	2,045,330	2,829,790	4,624,178
Other local	11,339,127	10,459,987	11,296,442	10,311,195	8,323,425
State	274,774,354	289,347,546	300,483,592	313,717,784	325,255,870
Federal	40,163,860	39,311,978	40,833,618	42,303,423	45,196,348
Total revenues	<u>444,511,686</u>	<u>467,826,320</u>	<u>481,318,757</u>	<u>513,956,983</u>	<u>539,300,361</u>
Expenditures:					
Current:					
Instruction	308,217,928	313,720,152	319,976,784	314,430,030	322,311,986
Supporting services:					
Students	20,538,158	20,864,748	21,608,738	36,374,578	40,056,602
Instructional staff	15,431,611	15,941,286	16,462,417	29,410,870	33,386,361
District administration	3,394,556	3,439,511	3,879,652	4,364,980	4,790,448
School administration	29,877,428	31,232,278	31,915,921	34,632,807	37,085,152
Central	9,780,646	10,201,607	10,451,478	11,823,625	11,659,378
Operation and maintenance of facilities	54,752,894	53,990,705	57,355,321	58,104,674	59,500,004
Transportation	9,112,787	8,925,593	9,652,879	10,139,277	10,676,487
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Facility acquisition and construction	-	-	-	-	-
Total expenditures	<u>451,106,008</u>	<u>458,315,880</u>	<u>471,303,190</u>	<u>499,280,841</u>	<u>519,466,418</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,594,322)</u>	<u>9,510,440</u>	<u>10,015,567</u>	<u>14,676,142</u>	<u>19,833,943</u>
Other financing sources (uses):					
Proceeds from sale of capital assets	-	-	3,350	533,385	-
Proceeds from insurance settlements	-	-	-	-	-
Lease proceeds	-	-	-	-	-
Subscription financing	-	-	-	-	-
Transfers in (out)	8,532,515	3,538,242	(1,081,122)	(936,132)	(1,769,722)
Total other financing sources (uses)	<u>8,532,515</u>	<u>3,538,242</u>	<u>(1,077,772)</u>	<u>(402,747)</u>	<u>(1,769,722)</u>
Extraordinary item:					
Insurance recovery	-	-	-	-	-
Net change in fund balances	<u>1,938,193</u>	<u>13,048,682</u>	<u>8,937,795</u>	<u>14,273,395</u>	<u>18,064,221</u>
Fund balances - beginning	<u>92,546,902</u>	<u>94,485,095</u>	<u>107,533,777</u>	<u>116,471,572</u>	<u>130,744,967</u>
Fund balances - ending	<u>\$ 94,485,095</u>	<u>\$ 107,533,777</u>	<u>\$ 116,471,572</u>	<u>\$ 130,744,967</u>	<u>\$ 148,809,188</u>

Source: District records

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Proposed Budget 2025</u>
\$ 157,344,994	\$ 162,403,749	\$ 171,326,853	\$ 184,321,985	\$ 189,380,871	\$ 181,269,401
3,427,878	922,733	913,141	8,787,644	13,021,824	12,500,000
8,925,256	8,653,493	8,562,726	10,974,478	12,997,367	20,303,631
326,583,692	339,809,724	338,112,688	359,880,609	412,511,912	447,511,424
<u>53,683,842</u>	<u>60,602,976</u>	<u>82,620,345</u>	<u>78,735,094</u>	<u>77,524,229</u>	<u>49,400,981</u>
<u>549,965,662</u>	<u>572,392,675</u>	<u>601,535,753</u>	<u>642,699,810</u>	<u>705,436,203</u>	<u>710,985,437</u>
339,760,809	357,747,460	366,280,102	365,439,062	395,452,059	417,028,732
45,088,198	50,505,206	51,914,227	54,953,871	64,027,961	64,571,634
35,266,193	38,958,666	43,527,024	52,937,993	49,288,520	51,676,544
5,979,524	6,206,243	5,756,316	5,677,035	6,113,329	6,758,120
39,730,343	42,196,636	41,910,973	42,442,597	45,624,776	47,826,415
13,639,516	15,013,386	15,992,208	17,626,018	18,040,668	18,703,236
60,284,988	69,329,047	66,228,701	71,449,948	79,507,820	88,012,094
11,101,283	11,480,464	12,557,368	13,094,029	14,682,342	15,551,319
-	-	-	282,404	587,261	-
-	-	-	-	26,704	-
-	-	189,576	190,220	4,800	-
<u>550,850,854</u>	<u>591,437,108</u>	<u>604,356,495</u>	<u>624,093,177</u>	<u>673,356,240</u>	<u>710,128,094</u>
<u>(885,192)</u>	<u>(19,044,433)</u>	<u>(2,820,742)</u>	<u>18,606,633</u>	<u>32,079,963</u>	<u>857,343</u>
2,729	379,879	380	-	-	25,000
-	-	34,442	595,535	84,122	-
-	-	-	-	548,212	-
-	-	-	1,176,290	450,227	705,057
<u>10,504,271</u>	<u>5,111,801</u>	<u>2,878,693</u>	<u>(2,996,762)</u>	<u>(2,743,874)</u>	<u>(3,388,142)</u>
<u>10,507,000</u>	<u>5,491,680</u>	<u>2,913,515</u>	<u>(1,224,937)</u>	<u>(1,661,313)</u>	<u>(2,658,085)</u>
-	239,130	358,890	297,007	-	-
9,621,808	(13,313,623)	451,663	17,678,703	30,418,650	(1,800,742)
<u>148,809,188</u>	<u>158,430,996</u>	<u>145,117,373</u>	<u>145,569,036</u>	<u>163,247,739</u>	<u>193,666,389</u>
<u>\$ 158,430,996</u>	<u>\$ 145,117,373</u>	<u>\$ 145,569,036</u>	<u>\$ 163,247,739</u>	<u>\$ 193,666,389</u>	<u>\$ 191,865,647</u>



GRANITE SCHOOL DISTRICT
Statistical Section - Revenue Capacity
 Table of Contents

This part of the District's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

Revenue Capacity

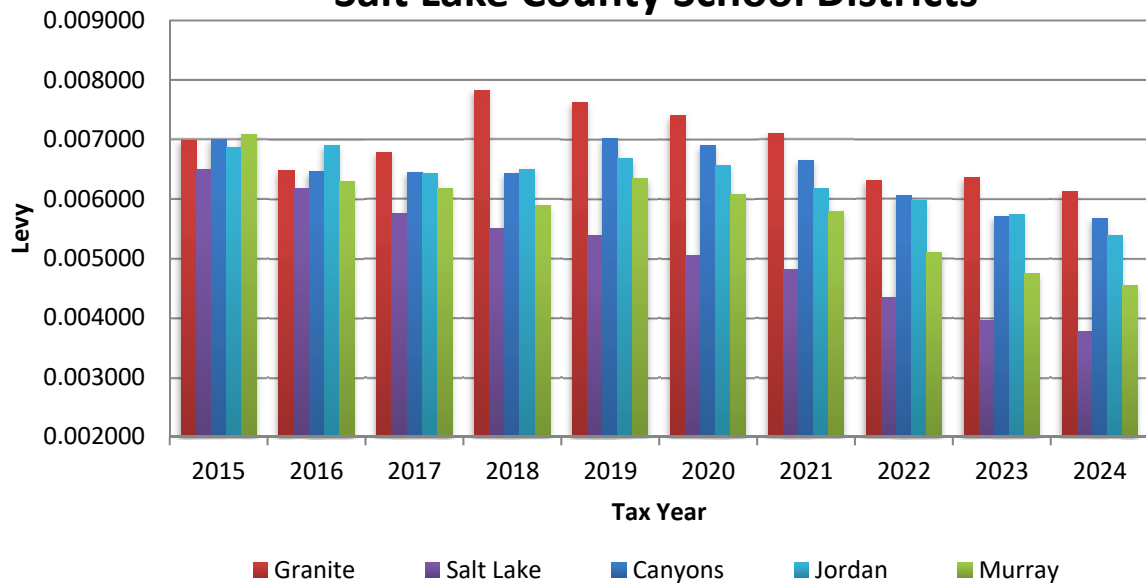
These schedules contain information to help the reader assess one of the District's most significant local revenue source, the property tax.

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Sources:

Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

**A Comparison of Property Tax Rates
 Salt Lake County School Districts**



Granite School District
Principal Property Tax Payers
December 31, 2023 and 2014

Taxpayer	Industry	2023			2014		
		Taxable Value*	Rank	Percent of Total Taxable Value	Taxable Value*	Rank	Percent of Total Taxable Value
Kennecott Utah Copper	Mining	\$ 4,675,613,955	1	9.62 %	\$ 1,362,884,672	1	6.14 %
PacificCorp	Utility	1,368,566,744	2	2.82 %	242,614,923	3	1.09 %
Questar Gas	Utility	965,765,113	3	1.99 %	139,497,126	5	0.63 %
Delta Airlines	Transportation	486,578,250	4	1.00 %	-	-	-
Hexcel Corporation	Product Design	348,485,548	5	0.72 %	275,234,259	2	1.24 %
Union Pacific	Transportation	204,701,754	6	0.42 %	-	-	-
Staker Paving	Construction	175,903,498	7	0.36 %	-	-	-
Skywest	Transportation	175,433,465	8	0.36 %	-	-	-
Northrup Grumman Innovation Systems, Inc.	Aerospace	164,594,401	9	0.34 %	-	-	-
Northern Utah Healthcare Corp.	Health Care	146,976,835	10	0.30 %	87,386,778	8	0.39 %
Alliant Techsystems Inc.	Aerospace	-	-	-	143,995,272	4	0.65 %
Verizon Communications Inc.	Communications	-	-	-	116,266,395	6	0.52 %
EOS at Millrock Park LLC	Real Estate	-	-	-	113,401,200	7	0.51 %
TPP 217 Taylorsville, LLC	Commercial	-	-	-	83,026,100	9	0.37 %
Coventry	Health Care	-	-	-	77,416,400	10	0.35 %
		<u>\$ 8,712,619,563</u>		<u>17.93 %</u>	<u>\$ 2,641,723,125</u>		<u>11.89 %</u>
Total taxable value		\$ 48,586,606,075			\$ 22,194,050,952		

* Taxable value as used in this table excludes all tax equivalent property associated with motor vehicles, watercraft, recreational vehicles, and all other tangible personal property required to be registered with the state.

Source: Lewis Young Robertson & Burningham, Inc. from Salt Lake County, Utah State Property Tax Division

Granite School District
Property Tax Levies and Collections
 Last Ten Tax Years December 31, 2014 through 2023

Tax Year	Taxes Levied *	Collections			Total Collections to Date	
		In the Year of Levy	Percentage of Levy	In Subsequent Years	Amount	Percentage of Levy
2014	\$ 160,534,210	\$ 151,171,475	94.17%	\$ 2,642,896	\$ 153,814,371	95.81%
2015	172,088,527	161,444,485	93.81%	2,815,024	164,259,509	95.45%
2016	173,178,567	164,359,508	94.91%	2,728,120	167,087,628	96.48%
2017	189,471,794	175,818,128	92.79%	2,945,705	178,763,833	94.35%
2018	240,425,140	229,098,239	95.29%	3,743,288	232,841,527	96.85%
2019	252,715,360	237,957,204	94.16%	4,104,319	242,061,523	95.78%
2020	261,443,599	245,152,059	93.77%	3,864,460	249,016,519	95.25%
2021	279,127,162	262,963,249	94.21%	3,579,108	266,542,357	95.49%
2022	304,126,503	284,050,675	93.40%	4,011,022	288,061,697	94.72%
2023	314,392,163	293,377,339	93.32%	2,140,038	295,517,377	94.00%

* Includes uniform fees on tax equivalent property and excludes property taxes levied for other governments.

Sources: District records and Salt Lake County remittance letters

Granite School District

Historical Summaries of Taxable Values of Property

Last Ten Tax Years - For the Tax Years Ended December 31, 2014 through 2023

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Set by State Tax Commission:				
Centrally assessed	\$ 2,020,058,045	\$ 1,987,554,888	\$ 1,953,016,576	\$ 1,818,510,466
Set by County Assessor:				
Locally assessed				
Real property:				
Residential real estate-primary use	12,979,459,323	13,746,599,126	15,038,672,403	16,407,657,935
Residential real estate-not primary use	433,165,380	447,699,630	475,841,220	480,986,500
Commercial and industrial real estate	5,325,372,810	5,659,892,170	6,123,211,850	6,659,643,650
Agriculture-FAA	2,275,710	2,335,310	1,931,070	7,757,580
Unimproved non-FAA	6,538,360	6,681,790	6,290,130	69,600
Total real property	<u>18,746,811,583</u>	<u>19,863,208,026</u>	<u>21,645,946,673</u>	<u>23,556,115,265</u>
Personal property:				
Tax equivalent property (motor vehicle fees)	572,977,971	623,717,876	638,454,053	686,470,293
Mobile home-primary residential use	38,194,141	37,301,968	36,061,274	34,869,829
Mobile home-other use	1,335,284	1,041,177	929,416	1,006,222
Commercial and industrial property	1,387,651,899	1,406,863,684	1,469,530,445	1,518,533,062
Total personal property	<u>2,000,159,295</u>	<u>2,068,924,705</u>	<u>2,144,975,188</u>	<u>2,240,879,406</u>
Total locally assessed	<u>20,746,970,878</u>	<u>21,932,132,731</u>	<u>23,790,921,861</u>	<u>25,796,994,671</u>
Total taxable property	<u>\$ 22,767,028,923</u>	<u>\$ 23,919,687,619</u>	<u>\$ 25,743,938,437</u>	<u>\$ 27,615,505,137</u>

Source: Utah State Tax Commission - Property Tax Division - List of Final Values by Year

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<u>\$ 2,230,321,708</u>	<u>\$ 2,095,451,540</u>	<u>\$ 1,955,265,731</u>	<u>\$ 2,226,589,243</u>	<u>\$ 2,640,793,090</u>	<u>\$ 2,174,274,442</u>
17,932,589,623	19,654,604,907	21,202,676,115	23,820,947,903	30,184,750,600	30,810,297,368
483,698,920	521,610,330	561,706,930	640,652,530	763,535,540	801,320,670
7,321,506,300	7,925,673,530	8,548,117,540	9,280,932,690	11,045,876,170	12,481,779,980
7,731,450	7,898,210	10,132,800	11,135,180	9,210,850	9,447,810
69,600	69,600	75,100	78,800	1,100	-
<u>25,745,595,893</u>	<u>28,109,856,577</u>	<u>30,322,708,485</u>	<u>33,753,747,103</u>	<u>42,003,374,260</u>	<u>44,102,845,828</u>
783,672,463	806,495,635	779,648,880	843,606,564	811,866,499	819,698,125
33,876,878	32,910,515	32,487,788	31,701,733	30,961,611	30,039,694
917,825	483,769	1,053,878	2,159,676	1,802,481	2,423,389
<u>1,575,930,319</u>	<u>1,796,298,892</u>	<u>1,893,403,976</u>	<u>1,935,542,905</u>	<u>2,019,437,517</u>	<u>2,277,022,722</u>
<u>2,394,397,485</u>	<u>2,636,188,811</u>	<u>2,706,594,522</u>	<u>2,813,010,878</u>	<u>2,864,068,108</u>	<u>3,129,183,930</u>
<u>28,139,993,378</u>	<u>30,746,045,388</u>	<u>33,029,303,007</u>	<u>36,566,757,981</u>	<u>44,867,442,368</u>	<u>47,232,029,758</u>
<u>\$ 30,370,315,086</u>	<u>\$ 32,841,496,928</u>	<u>\$ 34,984,568,738</u>	<u>\$ 38,793,347,224</u>	<u>\$ 47,508,235,458</u>	<u>\$ 49,406,304,200</u>

Granite School District
Taxable Value and Fair Market Value of Taxable Property
 Last Ten Years - December 31, 2014 through 2023

Tax Year	Taxable Value *				
	Residential	Industrial & Commercial	Agriculture	Personal	Total
2014	\$ 13,412,624,703	\$ 8,733,082,754	\$ 8,814,070	\$ 612,507,396	\$ 22,767,028,923
2015	14,194,298,756	9,054,310,742	9,017,100	662,061,021	23,919,687,619
2016	15,514,513,623	9,545,758,871	8,221,200	675,444,743	25,743,938,437
2017	16,888,644,435	9,996,687,178	7,827,180	722,346,344	27,615,505,137
2018	18,416,288,543	11,127,758,327	7,801,050	818,467,166	30,370,315,086
2019	20,176,215,237	11,817,423,962	7,967,810	839,889,919	32,841,496,928
2020	21,764,383,045	12,396,787,247	10,207,900	813,190,546	34,984,568,738
2021	24,461,600,433	13,443,064,838	11,213,980	877,467,973	38,793,347,224
2022	30,948,286,140	15,706,106,777	9,211,950	844,630,591	47,508,235,458
2023	31,611,618,038	16,933,077,144	9,447,810	852,161,208	49,406,304,200

* Taxable value includes the estimated taxable value used to determine uniform fees on tax equivalent property (motor vehicle fees).

Source: Property Tax Division, Utah State Tax Commission-List of Final Values by Year

Total Direct Tax Rate	Fair Market Value	Taxable Value as a Percentage of Fair Market Value
0.006831	\$ 33,417,836,303	68.13%
0.006978	35,197,424,879	67.96%
0.006481	38,077,811,445	67.61%
0.006779	41,068,482,398	67.24%
0.007822	45,070,151,314	67.38%
0.007626	48,949,464,091	67.09%
0.007397	52,358,793,750	66.82%
0.007105	58,309,151,472	66.53%
0.006311	72,230,181,812	65.77%
0.006353	74,639,307,251	66.19%

Granite School District

Direct and Overlapping Property Tax Rates

Last Ten Years - December 31, 2014 through 2023

(Rate per \$1 of assessed value)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Granite School District Rates:				
General fund:				
Basic state supported program for regular K-12 instruction (set by state legislature)	0.001419	0.001736	0.001675	0.001568
Voted leeway program for regular K-12 instruction	0.001526	0.001461	0.001365	0.001287
Board local levy	<u>0.002227</u>	<u>0.002169</u>	<u>0.002023</u>	<u>0.002375</u>
Total general fund	<u>0.005172</u>	<u>0.005366</u>	<u>0.005063</u>	<u>0.005230</u>
Capital projects fund:				
Capital outlay equalization (2)	0.000600	0.000600	0.000600	-
Capital outlay for buildings and other capital needs	<u>0.000298</u>	<u>0.000389</u>	<u>0.000195</u>	<u>0.000801</u>
Total capital projects fund	<u>0.000898</u>	<u>0.000989</u>	<u>0.000795</u>	<u>0.000801</u>
Other:				
Debt service	0.000761	0.000623	0.000623	0.000623
Charter school levy (1)	-	-	-	0.000125
Total other	<u>0.000761</u>	<u>0.000623</u>	<u>0.000623</u>	<u>0.000748</u>
Total direct rate	<u>0.006831</u>	<u>0.006978</u>	<u>0.006481</u>	<u>0.006779</u>
Overlapping Rates: (3)				
Salt Lake County, Municipal, and Library	0.003931	0.003668	0.003434	0.002908
Salt Lake Valley Law Enforcement Service Area	0.002145	0.002042	0.001925	0.002033
Salt Lake Valley Fire Service Area	0.002097	0.002000	0.001888	0.001812
Holladay City	0.001596	0.001528	0.001420	0.001380
Millcreek City (1)	-	-	-	0.000068
South Salt Lake City	0.002572	0.002454	0.002303	0.002032
Taylorsville City	0.001294	0.001250	0.001165	0.001090
West Valley City	0.004831	0.004199	0.004233	0.004151
Central Utah Water Conservancy District	0.000422	0.000405	0.000400	0.000400
Other local taxing entities:				
Minimum	0.000020	0.000019	0.000018	0.000017
Maximum	0.005675	0.004862	0.004557	0.004286

Notes:

- (1) Tax rates begin the first year the entity levied a rate.
- (2) Tax rate discontinued for 2017.
- (3) Overlapping rates are those of local and county governments that apply to property owners within the District. Not all overlapping rates apply to all District property owners.

Source: Property Tax Division, Utah State Tax Commission-Certified Property Tax Rates by Year

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
0.001666	0.001661	0.001628	0.001661	0.001652	0.001406
0.001178	0.001124	0.001069	0.000978	0.000811	0.000802
<u>0.002256</u>	<u>0.002117</u>	<u>0.002023</u>	<u>0.001846</u>	<u>0.001532</u>	<u>0.001746</u>
<u>0.005100</u>	<u>0.004902</u>	<u>0.004720</u>	<u>0.004485</u>	<u>0.003995</u>	<u>0.003954</u>
-	-	-	-	-	-
<u>0.000668</u>	<u>0.000638</u>	<u>0.000607</u>	<u>0.001681</u>	<u>0.001541</u>	<u>0.001524</u>
<u>0.000668</u>	<u>0.000638</u>	<u>0.000607</u>	<u>0.001681</u>	<u>0.001541</u>	<u>0.001524</u>
0.001957	0.001957	0.001957	0.000831	0.000686	0.000743
<u>0.000097</u>	<u>0.000129</u>	<u>0.000113</u>	<u>0.000108</u>	<u>0.000089</u>	<u>0.000132</u>
<u>0.002054</u>	<u>0.002086</u>	<u>0.002070</u>	<u>0.000939</u>	<u>0.000775</u>	<u>0.000875</u>
<u>0.007822</u>	<u>0.007626</u>	<u>0.007397</u>	<u>0.007105</u>	<u>0.006311</u>	<u>0.006353</u>
0.002648	0.002530	0.002524	0.001777	0.001459	0.001394
0.002139	0.002079	0.002254	0.001973	0.001984	0.002149
0.001858	0.001746	0.001717	0.001594	0.001320	0.001346
0.001311	0.001235	0.001169	0.001605	0.001330	0.001322
0.002012	0.001897	0.001841	0.001699	0.001453	0.001431
0.001878	0.001715	0.001597	0.001536	0.002565	0.002381
0.001003	0.000943	0.000904	0.000825	0.000741	0.000731
0.003706	0.003508	0.003263	0.002995	0.002800	0.002758
0.000400	0.000400	0.000400	0.000400	0.000400	0.000400
0.000015	0.000014	0.000013	0.000012	0.000009	0.000009
0.003977	0.003878	0.003540	0.003424	0.003158	0.003012



GRANITE SCHOOL DISTRICT
Statistical Section - Debt Capacity
 Table of Contents

This part of the District's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

Debt Capacity

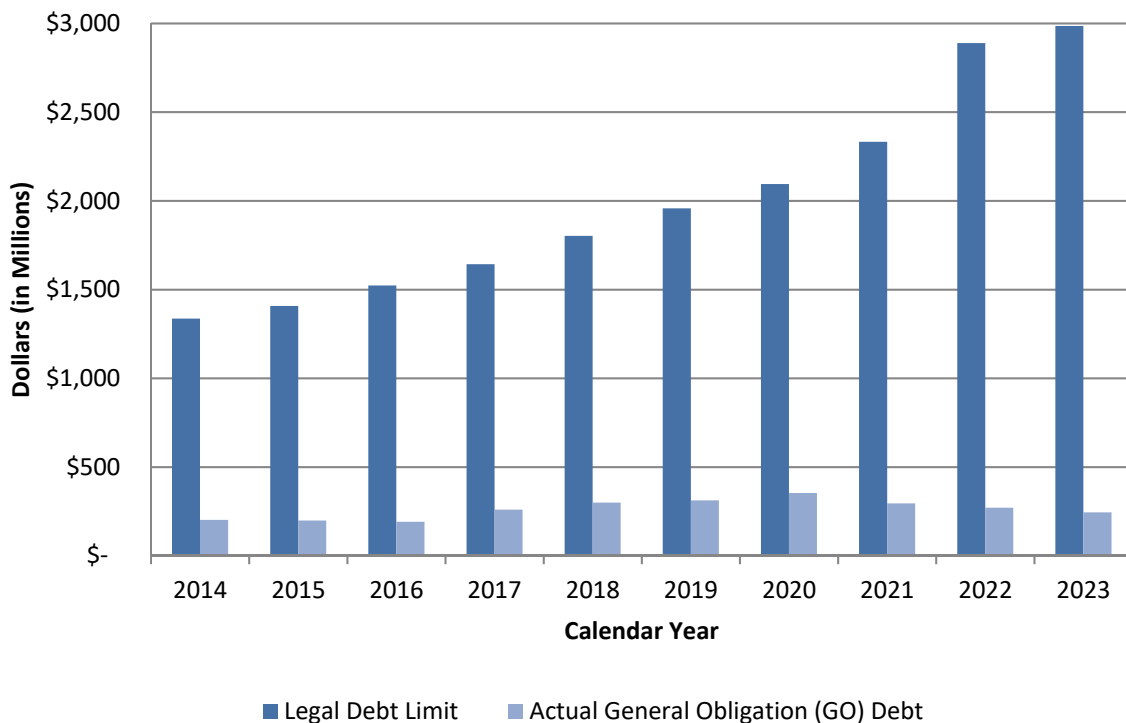
These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

Contents	Page
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CUSIP Numbers Associated with Outstanding General Obligation Bonded Indebtedness.....	126
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Sources:

Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

Legal Debt Limit and Actual GO Debt



Granite School District
Ratios of Outstanding Debt

Last Ten Fiscal Years - June 30, 2015 through 2024

Fiscal Year	Outstanding Debt					
	General Obligation Debt			Direct Debt		
	General Obligation Bonds	Less: Amounts Available in Debt Service Fund (1)	Net General Obligation Bonds	Other Debt		
				Unamortized Bond Premiums	Leases	Subscriptions
2015	\$ 181,355,000	\$ 551,976	\$ 180,803,024	\$ 11,629,941	\$ -	\$ -
2016	185,800,000	178,502	185,621,498	5,689,286	-	-
2017	177,820,000	940,161	176,879,839	4,880,754	-	-
2018	234,295,000	49,954,935	184,340,065	14,634,861	-	-
2019	234,680,000	52,528,163	182,151,837	14,829,887	-	-
2020	232,355,000	3,677,120	228,677,880	23,723,557	-	-
2021	249,695,000	95,509	249,599,491	49,814,161	-	-
2022	231,345,000	134,407	231,210,593	44,498,302	376,918	-
2023	211,740,000	-	211,740,000	39,182,442	469,586	1,189,583
2024	186,215,000	281,011	185,933,989	33,898,972	355,668	2,185,727

Fiscal Year	Debt as a Percentage of Taxable Value		Debt as a Percentage of Fair Market Value		Debt per Personal Income (2)	
	Direct	Direct and Overlapping	Direct	Direct and Overlapping	Direct	Direct and Overlapping
2015	0.85%	1.29%	0.58%	0.88%	\$ 3,888	\$ 5,928
2016	0.80%	1.19%	0.54%	0.81%	3,648	5,411
2017	0.71%	1.07%	0.48%	0.72%	3,237	4,902
2018	0.72%	1.09%	0.48%	0.73%	3,279	4,947
2019	0.65%	0.97%	0.44%	0.66%	3,061	4,601
2020	0.77%	1.03%	0.52%	0.69%	3,666	4,907
2021	0.86%	1.13%	0.57%	0.76%	4,035	5,351
2022	0.71%	0.92%	0.47%	0.61%	3,509	4,515
2023	0.53%	0.69%	0.35%	0.45%	N/A	N/A
2024	0.48%	0.61%	0.32%	0.40%	N/A	N/A

(1) This is the amount restricted for debt service principal payments.

(2) The actual per capita income as provided by the Bureau of Economic Analysis lags behind. Therefore, it is not available for the latest two years.

(3) Based on average daily membership.

Sources: Salt Lake County ACFR and CUWCD records for overlapping debt. Otherwise, District records.

Subtotal			
Retainage	Total Direct Debt Outstanding	Overlapping General Obligation Debt	Total Direct and Overlapping
\$ -	\$ 192,432,965	\$ 100,938,960	\$ 293,371,925
-	191,310,784	92,424,890	283,735,674
-	181,760,593	93,483,513	275,244,106
-	198,974,926	101,167,738	300,142,664
-	196,981,724	99,044,845	296,026,569
-	252,401,437	85,443,677	337,845,114
-	299,413,652	97,651,477	397,065,129
-	276,085,813	79,122,352	355,208,165
-	252,581,611	73,205,425	325,787,036
14,172,400	236,546,756	65,054,532	301,601,288

Debt per Estimated Capita		Debt per Student (3)	
Direct	Direct and Overlapping	Direct	Direct and Overlapping
\$ 4,306	\$ 6,564	\$ 2,888	\$ 4,404
4,091	6,068	2,865	4,250
3,676	5,567	2,754	4,170
3,780	5,702	3,079	4,645
3,553	5,339	3,123	4,694
4,272	5,719	4,036	5,403
4,787	6,348	4,974	6,596
4,163	5,355	4,695	6,041
N/A	N/A	4,392	5,665
N/A	N/A	4,148	5,289

Granite School District

Debt Service Schedule of Outstanding General Obligation Bonds (Fiscal Year)

As of June 30, 2024

Year Ending June 30,	Series 2017A		Series 2017B		Series 2018		Series 2019	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 1,100,000	\$ 787,200	\$ 4,055,000	\$ 1,327,769	\$ 1,185,000	\$ 198,488	\$ 6,260,000	\$ 1,565,000
2026	1,125,000	732,200	4,655,000	1,125,019	1,185,000	139,238	6,260,000	1,252,000
2027	1,155,000	675,950	4,820,000	892,269	1,185,000	79,988	6,260,000	939,000
2028	1,180,000	618,200	4,980,000	651,269	1,185,000	32,588	6,260,000	626,000
2029	1,210,000	559,200	5,150,000	402,269	-	-	6,260,000	313,000
2030	1,240,000	498,700	5,515,000	144,769	-	-	-	-
2031	1,270,000	436,700	-	-	-	-	-	-
2032	1,305,000	373,200	-	-	-	-	-	-
2033	1,340,000	307,950	-	-	-	-	-	-
2034	1,375,000	240,950	-	-	-	-	-	-
2035	1,410,000	172,200	-	-	-	-	-	-
2036	1,450,000	115,800	-	-	-	-	-	-
2037	1,445,000	57,800	-	-	-	-	-	-
	<u>\$ 16,605,000</u>	<u>\$ 5,576,050</u>	<u>\$ 29,175,000</u>	<u>\$ 4,543,362</u>	<u>\$ 4,740,000</u>	<u>\$ 450,300</u>	<u>\$ 31,300,000</u>	<u>\$ 4,695,000</u>

Source: District records

Series 2020		Series 2021		Series 2024		Total	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
\$ 5,395,000	\$ 1,834,500	\$ 4,355,000	\$ 2,469,750	\$ 2,105,000	\$ 915,500	\$ 24,455,000	\$ 9,098,206
5,665,000	1,564,750	4,515,000	2,252,000	2,270,000	810,250	25,675,000	7,875,456
5,945,000	1,281,500	4,805,000	2,026,250	2,455,000	696,750	26,625,000	6,591,706
6,245,000	984,250	5,315,000	1,786,000	2,620,000	574,000	27,785,000	5,272,306
6,555,000	672,000	5,820,000	1,520,250	2,775,000	443,000	27,770,000	3,909,719
6,885,000	344,250	6,155,000	1,229,250	2,935,000	304,250	22,730,000	2,521,219
-	-	18,430,000	921,500	-	157,500	19,700,000	1,515,700
-	-	-	-	2,895,000	157,500	4,200,000	530,700
-	-	-	-	255,000	12,750	1,595,000	320,700
-	-	-	-	-	-	1,375,000	240,950
-	-	-	-	-	-	1,410,000	172,200
-	-	-	-	-	-	1,450,000	115,800
-	-	-	-	-	-	1,445,000	57,800
<u>\$ 36,690,000</u>	<u>\$ 6,681,250</u>	<u>\$ 49,395,000</u>	<u>\$ 12,205,000</u>	<u>\$ 18,310,000</u>	<u>\$ 4,071,500</u>	<u>\$ 186,215,000</u>	<u>\$ 38,222,462</u>

Granite School District

CUSIP Numbers Associated with Outstanding General Obligation Bonded Indebtedness

As of June 30, 2024

*Note: The prefix for all CUSIP numbers listed below is 387460

Payment Due June 1,	Series 2017A			Series 2017B			Series 2018		
	\$25,000,000 Original Par Value			\$42,195,000 Original Par Value			\$50,000,000 Original Par Value		
	Principal	Rate	CUSIP*	Principal	Rate	CUSIP*	Principal	Rate	CUSIP*
2025	\$ 1,100,000	5.000%	NJ3	\$ 4,055,000	5.000%	PB8	\$ 1,185,000	5.000%	PP7
2026	1,125,000	5.000%	NK0	4,655,000	5.000%	PC6	1,185,000	5.000%	PQ5
2027	1,155,000	5.000%	NL8	4,820,000	5.000%	PD4	1,185,000	4.000%	PR3
2028	1,180,000	5.000%	NM6	4,980,000	5.000%	PE2	1,185,000	2.750%	PS1
2029	1,210,000	5.000%	NN4	5,150,000	5.000%	PF9	-	-	-
2030	1,240,000	5.000%	NP9	5,515,000	2.625%	PG7	-	-	-
2031	1,270,000	5.000%	NQ7	-	-	-	-	-	-
2032	1,305,000	5.000%	NR5	-	-	-	-	-	-
2033	1,340,000	5.000%	NS3	-	-	-	-	-	-
2034	1,375,000	5.000%	NT1	-	-	-	-	-	-
2035	1,410,000	4.000%	NU8	-	-	-	-	-	-
2036	1,450,000	4.000%	NV6	-	-	-	-	-	-
2037	1,445,000	4.000%	NW4	-	-	-	-	-	-
	<u>\$ 16,605,000</u>			<u>\$ 29,175,000</u>			<u>\$ 4,740,000</u>		

Source: District records

<u>Series 2019</u>			<u>Series 2020</u>			<u>Series 2021</u>			<u>Series 2024</u>		
<u>\$100,000,000 Original Par Value</u>			<u>\$88,000,000 Original Par Value</u>			<u>\$54,135,000 Original Par Value</u>			<u>\$20,885,000 Original Par Value</u>		
<u>Principal</u>	<u>Rate</u>	<u>CUSIP*</u>	<u>Principal</u>	<u>Rate</u>	<u>CUSIP*</u>	<u>Principal</u>	<u>Rate</u>	<u>CUSIP*</u>	<u>Principal</u>	<u>Rate</u>	<u>CUSIP*</u>
\$ 6,260,000	5.000%	PY8	\$ 5,395,000	5.000%	QH4	\$ 4,355,000	5.000%	QR2	\$ 2,105,000	5.000%	QZ4
6,260,000	5.000%	PZ5	5,665,000	5.000%	QJ0	4,515,000	5.000%	QS0	2,270,000	5.000%	RA8
6,260,000	5.000%	QA9	5,945,000	5.000%	QK7	4,805,000	5.000%	QT8	2,455,000	5.000%	RB6
6,260,000	5.000%	QB7	6,245,000	5.000%	QL5	5,315,000	5.000%	QU5	2,620,000	5.000%	RC4
6,260,000	5.000%	QC5	6,555,000	5.000%	QM3	5,820,000	5.000%	QV3	2,775,000	5.000%	RD2
-	-	-	6,885,000	5.000%	QN1	6,155,000	5.000%	QW1	2,935,000	5.000%	RE0
-	-	-	-	-	-	18,430,000	5.000%	QX9	-	-	-
-	-	-	-	-	-	-	-	-	2,895,000	-	RG5
-	-	-	-	-	-	-	-	-	255,000	-	RH3
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<u>\$ 31,300,000</u>			<u>\$ 36,690,000</u>			<u>\$ 49,395,000</u>			<u>\$ 18,310,000</u>		

Granite School District
Direct and Overlapping General Obligation Debt
As of June 30, 2024

<u>Taxing Entity</u>	<u>2023 Taxable Value (1)</u>	<u>Granite School District's Portion of Taxable Value</u>	<u>Granite School District's Percentage</u>	<u>Entity's General Obligation Debt</u>	<u>Granite School District's Portion of G.O. Debt</u>
Overlapping:					
Salt Lake County	\$ 189,065,842,646	\$ 48,586,606,075	25.7%	\$ 101,235,000	\$ 26,015,620
CUWCD (2)	306,122,749,303	48,586,606,075	15.9%	116,401,403	18,474,776
Magna Water District	3,434,350,162	3,434,350,162	100.0%	20,540,000	20,540,000
West Jordan City	14,452,602,651	477,839,159	3.3%	730,000	24,136
				Total overlapping general obligation debt	<u>65,054,532</u>
				Total direct general obligation indebtedness of Granite School District (3)	<u>220,113,972</u>
				Total direct and overlapping general obligation debt	<u>\$ 285,168,504</u>

Notes:

Overlapping governments are those that coincide, at least in part, with geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of Granite School District. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

- (1) Taxable value used in this table excludes the taxable value used to determine uniform fees on tax equivalent property.
- (2) Central Utah Water Conservancy District (CUWCD) outstanding general obligation bonds are limited ad valorem tax bonds. These bonds are the only limited ad valorem tax bonds in the State issued under the Water Conservancy Act. By law, CUWCD may levy a tax rate of up to 0.000400 to pay for operation and maintenance expenses and any outstanding limited ad valorem tax bonds.
- (3) General obligation indebtedness includes unamortized bond premiums of \$33,898,972. Net of leases and amounts available in debt service fund.

Source: Utah State Tax Commission, Salt Lake County, CUWCD, Magna Water District, and West Jordan City records for overlapping debt. Otherwise, District records.

Granite School District
Legal Debt Margin Information

Last Ten Tax Years - December 31, 2014 through 2023

Tax Year	Fair Market Value	Debt Limit*	Less General Obligation Debt	Legal Debt Margin	Percentage of Debt to Debt Limit
2014	\$ 33,417,836,303	\$ 1,336,713,452	\$ 201,682,484	\$ 1,135,030,969	17.77%
2015	35,197,424,879	1,407,896,995	198,536,627	1,209,360,368	16.42%
2016	38,077,811,445	1,523,112,458	190,962,018	1,332,150,440	14.33%
2017	41,068,482,398	1,642,739,296	260,059,408	1,382,679,888	18.81%
2018	45,070,151,314	1,802,806,053	299,535,927	1,503,270,126	19.93%
2019	48,949,464,091	1,957,978,564	312,132,317	1,645,846,247	18.96%
2020	52,358,793,750	2,094,351,750	353,694,280	1,740,657,470	20.32%
2021	58,309,151,472	2,332,366,059	294,741,498	2,037,624,561	14.46%
2022	72,230,181,812	2,889,207,272	271,026,211	2,618,181,061	10.35%
2023	74,639,307,251	2,985,572,290	244,686,583**	2,740,885,707	8.93%

* The general obligation indebtedness of the District is limited by Utah law to 4% of the fair market value of taxable property in the District.

** The District made a payment on June 1, 2024 which reduced the principal balance of the general obligation debt to \$186,215,000 as of June 30, 2024. The general obligation debt includes unamortized bond premiums.

Source: District records



GRANITE SCHOOL DISTRICT

Statistical Section - Demographic and Economic Information

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This part of the District's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

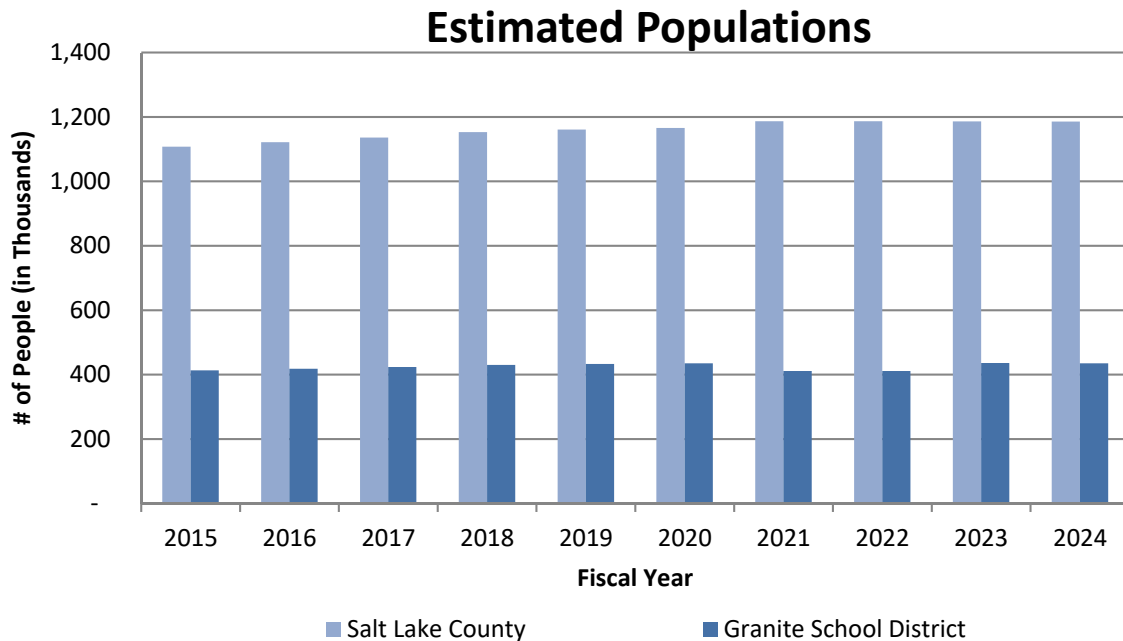
Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

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Sources:

Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.



Granite School District
Demographic and Economic Statistics
 Last Ten Fiscal Years - June 30, 2015 through 2024

Fiscal Year	Granite School District Estimated Population*	Salt Lake County Estimated Population**	Salt Lake County Total Personal Income (in thousands)**	Salt Lake County Per Capita Income**	Salt Lake County Unemployment Rate**	Salt Lake County Estimated New Construction**	Number of Students of Minority Ancestry
2015	413,112	1,107,314	\$ 49,488,031	\$ 44,692	3.3%	\$ 1,868,836,000	31,202
2016	418,349	1,121,354	52,436,840	46,762	2.9%	1,603,083,200	32,020
2017	423,689	1,135,649	56,152,594	49,445	2.9%	2,187,229,400	32,512
2018	430,030	1,152,633	60,673,924	52,639	2.9%	2,899,665,166	32,537
2019	432,944	1,160,437	64,341,937	55,446	2.3%	3,015,289,691	32,253
2020	434,840	1,165,517	68,854,783	59,077	4.8%	3,838,632,482	32,586
2021	410,994	1,186,421	74,207,465	62,547	1.7%	4,122,671,555	35,614
2022	410,937	1,186,257	78,680,099	66,326	2.5%	4,343,554,272	33,375
2023	435,812	1,185,813	N/A	N/A	2.9%	3,992,958,011	33,265
2024	435,032	1,185,369	N/A	N/A	3.0%	4,470,667,725	31,179

* On U.S. Census years, the District population comes from the NCES Census Data on Utah School Districts. On off-Census years, the data is taken from the U.S. Census Bureau's Small Area Income and Poverty Estimates (SAIPE) Program.

** The District covers most of the northern half of Salt Lake County, which encompasses several municipalities and unincorporated areas making statistics applicable to the District impractical to obtain. The statistics for Salt Lake County are given since those are representative of the District. These statistics were obtained from the County's year-end financial reports. The actual per capita income as provided by the Bureau of Economic Analysis lags behind. Therefore, it is not available for the latest two years. Prior year figures are revised as needed.

Sources: U.S. Census, Salt Lake County ACFR by year, Utah Construction Information Database, District records

Granite School District
Principal Employers in Salt Lake County
December 31, 2023 and 2014

Employer	2023				2014			
	Number of Employees*	Rank	Percent of District's Total Estimated Population	Percent of District's Total Estimated Workforce	Number of Employees*	Rank	Percent of District's Total Estimated Population	Percent of District's Total Estimated Workforce
University of Utah**	20,000 +	1	4.6%	7.8%	15,000 - 19,999	1	4.3%	8.2%
Intermountain Healthcare	20,000 +	2	4.6%	7.8%	15,000 - 19,999	2	4.3%	8.2%
State of Utah**	10,000 - 14,999	3	4.0%	4.9%	10,000 - 14,999	3	3.1%	5.9%
Granite School District	7,000 - 9,999	4	2.8%	3.3%	7,000 - 9,999	4	2.1%	4.0%
Jordan School District	7,000 - 9,999	5	2.8%	3.3%	7,000 - 9,999	6	2.1%	4.0%
Salt Lake County**	5,000 - 6,999	6	2.0%	2.4%	5,000 - 6,999	7	1.5%	2.8%
Amazon.com	5,000 - 6,999	7	2.0%	2.4%	- - -	-	-	-
Wal-Mart	5,000 - 6,999	8	2.0%	2.4%	4,000 - 4,999	8	1.1%	2.1%
Delta Airlines	5,000 - 6,999	9	2.0%	2.4%	- - -	-	-	-
Canyons School District	4,000 - 4,999	10	1.5%	1.8%	4,000 - 4,999	9	1.1%	2.1%
University of Utah Health Care	- - -	-	-	-	7,000 - 9,999	5	2.1%	4.0%
US Government (excl. Post Office and VA)	- - -	-	-	-	4,000 - 4,999	10	1.1%	2.1%
Totals	<u>88,000 - 107,992</u>		<u>28.0%</u>	<u>38.4%</u>	<u>78,000 - 106,990</u>		<u>22.7%</u>	<u>43.4%</u>

* The number of employees reported are those for the whole of Salt Lake County and are only available as a range of the average annual employment. The numbers reported do not include employers exempt from reporting payroll employment into the unemployment insurance system administered by the Utah Department of Workforce Services. The number of employees within the District's boundaries for these employers is unavailable.

** The District did not include governmental entities in the list of principal employers in Salt Lake County until 2013.

Source: Utah Department of Workforce Services



GRANITE SCHOOL DISTRICT
Statistical Section - Operating Information
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This part of the District's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

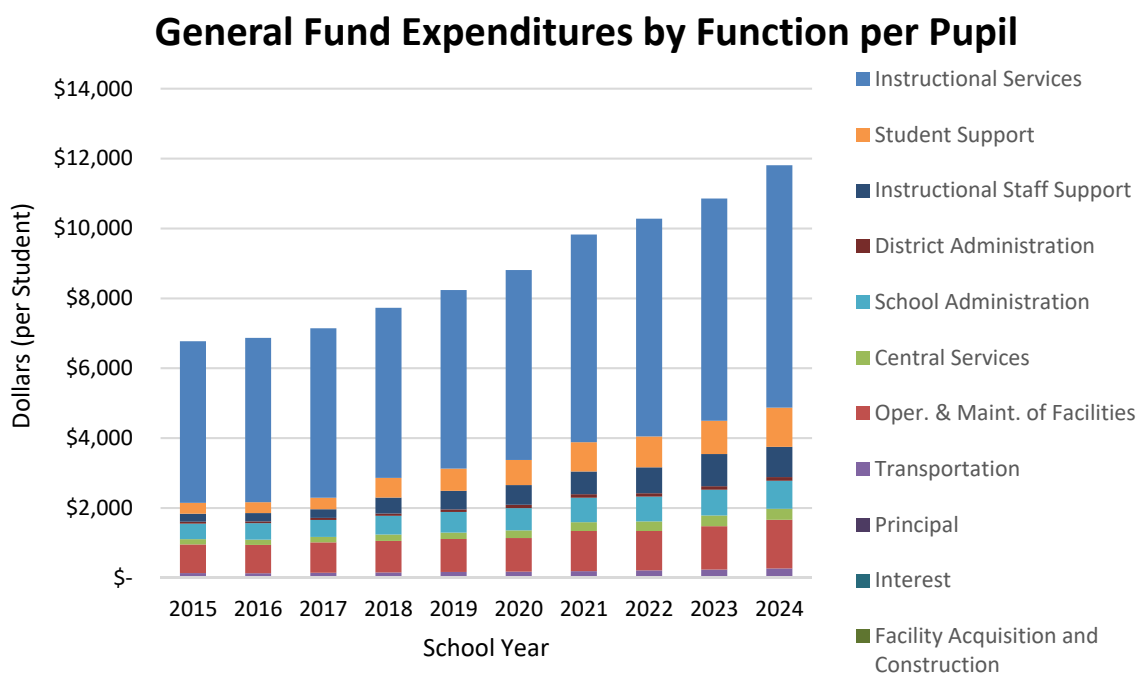
Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

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Sources:

Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.



Granite School District
Teacher Compensation Data

Last Ten Fiscal Years - June 30, 2015 through 2024

<u>Fiscal Year</u>	<u>Bachelor Degree 1st Year Teacher Wage</u>	<u>Doctorate Degree 20th Year Teacher Wage</u>	<u>District Average Teacher Wage *</u>	<u>Statewide Median Teacher Wage *</u>
2015	\$ 33,806	\$ 66,485	\$ 46,356	\$ 46,689
2016	34,990	68,977	46,946	47,341
2017	36,714	70,919	48,153	48,576
2018	41,000	79,195	53,187	49,655
2019	41,920	81,070	58,735	51,858
2020	43,483	84,255	61,652	54,678
2021	50,380	88,258	64,086	57,226
2022	50,842	89,099	65,119	59,671
2023	52,824	92,707	68,094	63,481
2024	58,240	99,120	A	A

Sources: District records

* Superintendent's Annual Report published by the Utah State Board of Education.

A) The 2024 numbers were not available when this schedule was prepared.

Granite School District
Students per Instructional Staff

Last Ten Fiscal Years - June 30, 2015 through 2024

<u>Fiscal Year</u>	<u>Average Daily Membership</u>	<u>Teachers and Instructional Staff</u>	<u>Average Ratio of Students to Teachers and Instructional Staff</u>
2015	66,622	3,379	19.72
2016	66,766	3,384	19.73
2017	66,007	3,306	19.97
2018	64,616	3,157	20.47
2019	63,071	3,138	20.10
2020	62,531	3,081	20.29
2021	60,198	2,956	20.36
2022	58,802	2,954	19.90
2023	57,504	2,989	19.24
2024	57,030	2,984	19.11

Sources: District records and the Superintendent's Annual Report published by the Utah State Board of Education.

Granite School District

Fall Enrollment, Average Daily Membership, and Average Daily Attendance

Last Ten Fiscal Years - June 30, 2015 through 2024

<u>Fiscal Year</u>	<u>Fall Enrollment (Oct. 1)</u>	<u>Average Daily Membership (ADM)</u>	<u>Average Daily Attendance (ADA)</u>	<u>Ratio of ADM to Fall Enrollment</u>	<u>Ratio of ADA to ADM</u>
2015	67,660	66,622	65,294	98.47%	98.01%
2016	67,822	66,766	63,877	98.44%	95.67%
2017	67,177	66,007	63,064	98.26%	95.54%
2018	66,024	64,616	61,605	97.87%	95.34%
2019	64,281	63,071	60,085	98.12%	95.27%
2020	63,989	62,531	60,247	97.72%	96.35%
2021	61,851	60,198	57,813	97.33%	96.04%
2022	60,371	58,802	54,130	97.40%	92.05%
2023	59,121	57,504	52,598	97.27%	91.47%
2024	58,312	57,030	51,989	97.80%	91.16%

Source: Superintendent's Annual Report published by the Utah State Board of Education.

Granite School District
History of High School Graduates
 Last Ten School Years - School Years 2015 through 2024

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Totals</u>
Cottonwood	374	365	343	336	337	314	322	352	421	289	3,453
Cyprus	471	458	502	514	496	529	549	522	508	538	5,087
Granger	501	613	630	605	646	606	637	585	647	632	6,102
Hunter	575	592	565	590	546	566	546	562	546	559	5,647
Kearns	403	415	434	481	460	404	491	466	488	497	4,539
Olympus	448	482	461	493	504	459	476	498	523	491	4,835
Skyline	490	442	508	477	445	446	492	518	508	479	4,805
Taylorville	456	526	490	496	528	508	582	547	583	539	5,255
Special Programs	<u>163</u>	<u>225</u>	<u>287</u>	<u>114</u>	<u>172</u>	<u>167</u>	<u>169</u>	<u>132</u>	<u>239</u>	<u>193</u>	<u>1,861</u>
Total	<u>3,881</u>	<u>4,118</u>	<u>4,220</u>	<u>4,106</u>	<u>4,134</u>	<u>3,999</u>	<u>4,264</u>	<u>4,182</u>	<u>4,463</u>	<u>4,217</u>	<u>41,584</u>

Source: District records

Granite School District
Full-Time Equivalents by Functional Category
 Last Ten Fiscal Years - June 30, 2015 through 2024

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Instructional services	3,378.68	3,384.19	3,305.90	3,156.75	3,138.12	3,081.48
Supporting services:						
Students	247.52	248.19	256.10	371.01	393.33	426.18
Instructional staff	113.96	118.37	123.27	193.87	217.31	234.59
District administration	14.30	14.30	16.30	16.30	16.30	18.58
School administration	277.50	282.50	279.50	281.50	287.50	298.50
Central	88.10	90.50	92.50	92.50	94.50	100.50
Operation and maintenance of facilities	469.50	473.50	473.50	464.00	481.50	483.00
Transportation	121.84	123.38	127.61	127.36	130.19	138.94
School lunch services	120.11	118.71	126.00	132.00	128.00	132.00
Community services	12.00	13.00	12.00	18.00	18.00	18.00
Facility acquisition and construction	-	-	2.00	2.00	2.00	-
Total full-time equivalents	<u>4,843.51</u>	<u>4,866.64</u>	<u>4,814.68</u>	<u>4,855.29</u>	<u>4,906.75</u>	<u>4,931.77</u>

Source: District records

<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
2,956.02	2,954.32	2,989.13	2,984.47
426.80	445.71	479.72	517.90
249.84	262.17	278.17	269.92
18.58	18.58	18.58	19.58
298.00	298.00	298.00	293.00
97.50	94.00	98.50	91.50
467.00	469.50	456.50	471.50
144.07	143.95	143.63	143.75
129.50	135.50	129.50	137.50
19.00	18.00	17.50	13.50
-	-	-	-
<u>4,806.31</u>	<u>4,839.73</u>	<u>4,909.23</u>	<u>4,942.62</u>

Granite School District
Expenses by Function-Statement of Activities
 Last Ten Fiscal Years - June 30, 2015 through 2024

<u>Function</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Instructional services	\$ 335,493,515 64.36%	\$ 355,541,828 64.00%	\$ 369,346,099 63.98%	\$ 348,324,558 59.06%	\$ 372,732,101 58.23%
Support services:					
Students	19,970,557 3.83%	21,053,440 3.79%	22,186,753 3.84%	35,524,217 6.02%	41,447,698 6.48%
Instructional staff	14,946,518 2.87%	15,973,484 2.88%	16,686,210 2.89%	28,706,882 4.87%	34,598,339 5.41%
District administration	3,231,125 0.62%	3,717,258 0.67%	3,970,098 0.69%	4,201,137 0.71%	5,133,263 0.80%
School administration	29,413,760 5.64%	31,905,955 5.74%	33,272,812 5.76%	35,176,036 5.96%	40,263,205 6.29%
Central	9,931,181 1.91%	12,809,149 2.31%	13,243,357 2.29%	15,267,081 2.59%	16,156,481 2.52%
Operation and maintenance of facilities	57,466,624 11.02%	58,918,567 10.61%	62,909,891 10.90%	61,625,697 10.45%	65,454,894 10.23%
Transportation	9,588,698 1.84%	11,384,960 2.05%	10,571,801 1.83%	11,924,768 2.02%	13,077,960 2.04%
School lunch services	27,396,939 5.26%	29,697,433 5.35%	33,023,155 5.72%	31,814,472 5.39%	31,567,801 4.93%
Community services	6,159,773 1.18%	7,165,894 1.29%	5,949,531 1.03%	9,689,304 1.64%	10,404,789 1.63%
Interest on long-term liabilities	7,655,679 1.47%	7,381,897 1.33%	6,157,330 1.07%	7,551,547 1.28%	9,242,260 1.44%
Total expenses	<u>\$ 521,254,369</u>	<u>\$ 555,549,865</u>	<u>\$ 577,317,037</u>	<u>\$ 589,805,699</u>	<u>\$ 640,078,791</u>
Average daily membership	66,622	66,766	66,007	64,616	63,071
Average expenses per pupil	\$7,824	\$8,321	\$8,746	\$9,128	\$10,149

Source: District records

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 388,977,821 57.57%	\$ 379,077,882 56.48%	\$ 352,329,595 56.88%	\$ 404,407,358 55.27%	\$ 426,482,729 54.70%
46,816,092 6.93%	47,774,638 7.12%	43,729,987 7.06%	54,880,657 7.50%	63,246,121 8.11%
36,628,138 5.42%	37,131,590 5.53%	36,249,670 5.85%	52,861,537 7.22%	48,536,951 6.23%
6,601,202 0.98%	6,933,849 1.03%	5,178,246 0.84%	5,698,902 0.78%	6,115,539 0.78%
43,266,788 6.40%	41,715,340 6.22%	36,965,962 5.97%	44,834,961 6.13%	47,328,786 6.07%
18,837,470 2.79%	17,786,973 2.65%	18,350,223 2.96%	22,364,955 3.06%	21,867,419 2.80%
66,498,153 9.84%	73,140,142 10.90%	64,912,714 10.48%	77,598,148 10.61%	86,522,266 11.10%
13,548,580 2.01%	14,945,774 2.23%	13,973,444 2.26%	14,335,312 1.96%	19,348,547 2.48%
30,249,702 4.48%	26,927,988 4.01%	23,565,643 3.80%	28,793,991 3.94%	32,022,096 4.11%
14,883,810 2.20%	17,222,315 2.57%	17,255,168 2.79%	19,863,953 2.71%	23,312,393 2.99%
9,364,995 1.39%	8,502,780 1.27%	6,911,503 1.12%	6,017,468 0.82%	4,919,883 0.63%
<u>\$ 675,672,751</u>	<u>\$ 671,159,271</u>	<u>\$ 619,422,155</u>	<u>\$ 731,657,242</u>	<u>\$ 779,702,730</u>
62,531	60,198	58,802	57,504	57,030
\$10,805	\$11,149	\$10,534	\$12,724	\$13,672

Granite School District
Expenses by Function Per Pupil-Statement of Activities
 Last Ten Fiscal Years - June 30, 2015 through 2024

<u>Function</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Instructional services	\$ 5,036 64.36%	\$ 5,325 64.00%	\$ 5,596 63.98%	\$ 5,391 59.06%	\$ 5,910 58.23%
Support services:					
Students	300 3.83%	315 3.79%	336 3.84%	550 6.02%	657 6.48%
Instructional staff	224 2.87%	239 2.88%	253 2.89%	444 4.87%	549 5.41%
District administration	48 0.62%	56 0.67%	60 0.69%	65 0.71%	81 0.80%
School administration	442 5.64%	478 5.74%	504 5.76%	544 5.96%	638 6.29%
Central	149 1.91%	192 2.31%	201 2.29%	236 2.59%	256 2.52%
Operation and maintenance of facilities	863 11.02%	882 10.61%	953 10.90%	954 10.45%	1,038 10.23%
Transportation	144 1.84%	171 2.05%	160 1.83%	185 2.02%	207 2.04%
School lunch services	411 5.26%	445 5.35%	500 5.72%	492 5.39%	501 4.93%
Community services	92 1.18%	107 1.29%	90 1.03%	150 1.64%	165 1.63%
Interest on long-tem liabilities	115 1.47%	111 1.33%	93 1.07%	117 1.28%	147 1.44%
Total expenses	<u>\$ 7,824</u>	<u>\$ 8,321</u>	<u>\$ 8,746</u>	<u>\$ 9,128</u>	<u>\$ 10,149</u>
Average daily membership	66,622	66,766	66,007	64,616	63,071

Source: District records

	2020	2021	2022	2023	2024
\$	6,221	\$ 6,297	\$ 5,992	\$ 7,033	\$ 7,478
	57.57%	56.48%	56.88%	55.27%	54.70%
	749	794	744	954	1,109
	6.93%	7.12%	7.06%	7.50%	8.11%
	586	617	616	919	851
	5.42%	5.53%	5.85%	7.22%	6.23%
	106	115	88	99	107
	0.98%	1.03%	0.84%	0.78%	0.78%
	692	693	629	780	830
	6.40%	6.22%	5.97%	6.13%	6.07%
	301	295	312	389	383
	2.79%	2.65%	2.96%	3.06%	2.80%
	1,063	1,215	1,104	1,349	1,517
	9.84%	10.90%	10.48%	10.61%	11.10%
	217	248	238	249	339
	2.01%	2.23%	2.26%	1.96%	2.48%
	484	447	401	501	562
	4.48%	4.01%	3.80%	3.94%	4.11%
	238	286	293	345	409
	2.20%	2.57%	2.79%	2.71%	2.99%
	150	141	118	105	86
	1.39%	1.27%	1.12%	0.82%	0.63%
\$	10,805	\$ 11,149	\$ 10,534	\$ 12,724	\$ 13,672
	62,531	60,198	58,802	57,504	57,030

Granite School District
Expenditures by Function-General Fund
 Last Ten Fiscal Years - June 30, 2015 through 2024

<u>Function</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Instructional services	\$ 308,217,928 68.32%	\$ 313,720,152 68.45%	\$ 319,976,784 67.89%	\$ 314,430,030 62.98%	\$ 322,311,986 62.05%
Support services:					
Students	20,538,158 4.55%	20,864,748 4.55%	21,608,738 4.58%	36,374,578 7.29%	40,056,602 7.71%
Instructional staff	15,431,611 3.42%	15,941,286 3.48%	16,462,417 3.49%	29,410,870 5.89%	33,386,361 6.43%
District administration	3,394,556 0.75%	3,439,511 0.75%	3,879,652 0.82%	4,364,980 0.87%	4,790,448 0.92%
School administration	29,877,428 6.62%	31,232,278 6.81%	31,915,921 6.77%	34,632,807 6.94%	37,085,152 7.14%
Central	9,780,646 2.17%	10,201,607 2.23%	10,451,478 2.22%	11,823,625 2.37%	11,659,378 2.24%
Operation and maintenance of facilities	54,752,894 12.14%	53,990,705 11.78%	57,355,321 12.17%	58,104,674 11.64%	59,500,004 11.45%
Transportation	9,112,787 2.02%	8,925,593 1.95%	9,652,879 2.05%	10,139,277 2.03%	10,676,487 2.06%
Debt service:					
Principal	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Interest	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Facility acquisition and construction	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Total expenditures	<u>\$ 451,106,008</u>	<u>\$ 458,315,880</u>	<u>\$ 471,303,190</u>	<u>\$ 499,280,841</u>	<u>\$ 519,466,418</u>
Average daily membership	66,622	66,766	66,007	64,616	63,071
Average expenditures per pupil	\$6,771	\$6,865	\$7,140	\$7,727	\$8,236

Source: District records

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 339,760,809 61.68%	\$ 357,747,460 60.49%	\$ 366,280,283 60.61%	\$ 365,439,062 58.56%	\$ 395,452,059 58.73%
45,088,198 8.19%	50,505,206 8.54%	51,914,203 8.59%	54,953,871 8.81%	64,027,961 9.51%
35,266,193 6.40%	38,958,666 6.59%	43,526,980 7.20%	52,937,993 8.48%	49,288,520 7.32%
5,979,524 1.09%	6,206,243 1.05%	5,756,319 0.95%	5,677,035 0.91%	6,113,329 0.91%
39,730,343 7.21%	42,196,636 7.13%	41,910,931 6.93%	42,442,597 6.80%	45,624,776 6.78%
13,639,516 2.48%	15,013,386 2.54%	15,992,204 2.65%	17,626,018 2.82%	18,040,668 2.68%
60,284,988 10.94%	69,329,047 11.72%	66,228,657 10.96%	71,449,948 11.45%	79,507,820 11.81%
11,101,283 2.02%	11,480,464 1.94%	12,557,342 2.08%	13,094,029 2.10%	14,682,342 2.18%
- 0.00%	- 0.00%	- 0.00%	282,404 0.05%	587,261 0.09%
- 0.00%	- 0.00%	- 0.00%	- 0.00%	26,704 0.00%
- 0.00%	- 0.00%	189,576 0.03%	190,220 0.03%	4,800 0.00%
<u>\$ 550,850,854</u>	<u>\$ 591,437,108</u>	<u>\$ 604,356,495</u>	<u>\$ 624,093,177</u>	<u>\$ 673,356,240</u>
62,531	60,198	58,802	57,504	57,030
\$8,809	\$9,825	\$10,278	\$10,853	\$11,807

Granite School District
Expenditures by Function Per Pupil-*General Fund*
 Last Ten Fiscal Years - June 30, 2015 through 2024

<u>Function</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Instructional services	\$ 4,626 68.32%	\$ 4,699 68.45%	\$ 4,848 67.89%	\$ 4,867 62.98%	\$ 5,110 62.05%	\$ 5,433 61.68%
Support services:						
Students	308 4.55%	312 4.55%	327 4.58%	563 7.29%	635 7.71%	721 8.19%
Instructional staff	232 3.42%	239 3.48%	249 3.49%	455 5.89%	530 6.43%	564 6.40%
District administration	51 0.75%	51 0.75%	59 0.82%	67 0.87%	76 0.92%	96 1.09%
School administration	448 6.62%	468 6.81%	483 6.77%	536 6.94%	588 7.14%	635 7.21%
Central	147 2.17%	153 2.23%	159 2.22%	183 2.37%	184 2.24%	218 2.48%
Operation and maintenance of facilities	822 12.14%	809 11.78%	869 12.17%	899 11.64%	943 11.45%	964 10.94%
Transportation	137 2.02%	134 1.95%	146 2.05%	157 2.03%	170 2.06%	178 2.02%
Debt services:						
Principal	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Interest	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Facility acquisition and construction	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Total expenditures	<u>\$ 6,771</u>	<u>\$ 6,865</u>	<u>\$ 7,140</u>	<u>\$ 7,727</u>	<u>\$ 8,236</u>	<u>\$ 8,809</u>
Average daily membership	66,622	66,766	66,007	64,616	63,071	62,531

Source: District records

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$	5,943	\$ 6,231	\$ 6,355	\$ 6,934
	60.49%	60.61%	58.56%	58.73%
	839	883	956	1,123
	8.54%	8.59%	8.81%	9.51%
	647	740	920	864
	6.59%	7.20%	8.48%	7.32%
	103	98	99	107
	1.05%	0.95%	0.91%	0.91%
	701	712	738	801
	7.13%	6.93%	6.80%	6.78%
	250	272	306	316
	2.54%	2.65%	2.82%	2.68%
	1,151	1,126	1,243	1,394
	11.72%	10.96%	11.45%	11.81%
	191	214	228	257
	1.94%	2.08%	2.10%	2.18%
	-	-	5	11
	0.00%	0.00%	0.05%	0.09%
	-	-	-	-
	0.00%	0.00%	0.00%	0.00%
	-	2	3	-
	0.00%	0.03%	0.03%	0.00%
<u>\$</u>	<u>9,825</u>	<u>\$ 10,278</u>	<u>\$ 10,853</u>	<u>\$ 11,807</u>
	60,198	58,802	57,504	57,030

Granite School District
Nutrition Services - Facts and Figures
 Last Ten Fiscal Years - June 30, 2015 through 2024

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020*</u>
Participating schools:						
Lunch	103***	102***	102***	98***	89	88
Breakfast	82	82	82	81	75	75
Dinner ****	-	-	19	25	21	18
Student lunches served:						
Free	4,113,400	4,132,230	3,935,269	3,674,170	3,065,705	3,120,760
Reduced	690,340	663,791	654,815	650,610	567,960	419,629
Fully paid	<u>2,232,415</u>	<u>2,284,802</u>	<u>2,234,920</u>	<u>2,087,704</u>	<u>2,073,425</u>	<u>1,530,270</u>
Total	<u>7,036,155</u>	<u>7,080,823</u>	<u>6,825,004</u>	<u>6,412,484</u>	<u>5,707,090</u>	<u>5,070,659</u>
Student breakfasts served:						
Free	1,531,911	2,128,873	2,403,597	2,232,995	2,037,781	2,139,289
Reduced	169,619	289,266	354,902	378,593	311,273	228,578
Fully paid	<u>301,930</u>	<u>779,495</u>	<u>982,841</u>	<u>986,181</u>	<u>936,995</u>	<u>686,406</u>
Total	<u>2,003,460</u>	<u>3,197,634</u>	<u>3,741,340</u>	<u>3,597,769</u>	<u>3,286,049</u>	<u>3,054,273</u>
Student dinners served:						
Free ****	16,142	83,340	117,195	154,825	112,709	59,640
Percentage of free/reduced/fully paid lunches served:						
Free	58.46%	58.36%	57.66%	57.29%	53.72%	61.55%
Reduced	9.81%	9.37%	9.59%	10.15%	9.95%	8.28%
Fully paid	31.73%	32.27%	32.75%	32.56%	36.33%	30.18%
Percentage of free/reduced/fully paid breakfasts served:						
Free	76.46%	66.57%	64.24%	62.07%	62.01%	70.04%
Reduced	8.47%	9.05%	9.49%	10.52%	9.47%	7.48%
Fully paid	15.07%	24.38%	26.27%	27.41%	28.51%	22.47%
Average daily participation:						
Lunch	39,752	40,005	38,559	32,551	32,427	23,689
Breakfast	11,319	18,066	21,138	18,263	18,671	14,339
Dinner	91	471	662	933	640	497
Average daily membership:	66,622	66,766	66,007	64,616	63,071	62,531
Percentage of students participating in school lunch/breakfast:						
Lunch	59.67%	59.92%	58.42%	50.38%	51.41%	37.88%
Breakfast	16.99%	27.06%	32.02%	28.26%	29.60%	22.93%
Dinner	0.14%	0.71%	1.00%	1.44%	1.01%	0.79%

Source: District records

* Due to the COVID-19 pandemic, distance learning was in effect for all students from March 13, 2020 to the end of the school year. Emergency feeding protocols were in place from that date through June 30, 2020.

** Due to the COVID-19 pandemic, all students were not charged for meals beginning September 11, 2020. Reduced and fully paid data represents charges from August 24, 2020 to September 10, 2020.

*** Exceeds the total number of District schools as shown on the schedule titled Capital Asset Information due to services provided to non-District schools.

**** Number of schools not participating prior to 2017 is unavailable. Dinner service ended after 2022.

<u>2021**</u>	<u>2022**</u>	<u>2023**</u>	<u>2024**</u>
86	85	85	83
71	71	82	83
13	5	-	-
3,490,203	5,172,238	2,339,477	2,523,353
20,948	-	449,951	390,357
59,139	-	1,669,629	1,756,696
<u>3,570,290</u>	<u>5,172,238</u>	<u>4,459,057</u>	<u>4,670,406</u>
2,054,414	2,363,359	1,121,499	1,134,012
10,383	-	191,926	144,782
23,929	-	507,592	487,820
<u>2,088,726</u>	<u>2,363,359</u>	<u>1,821,017</u>	<u>1,766,614</u>
17,335	1,006	-	-
97.76%	100.00%	52.47%	54.03%
0.59%	0.00%	10.09%	8.36%
1.66%	0.00%	37.44%	37.61%
98.36%	100.00%	61.59%	64.19%
0.50%	0.00%	10.54%	8.20%
1.15%	0.00%	27.87%	27.61%
16,762	24,283	20,935	21,927
9,806	11,096	8,549	8,294
144	8	-	-
60,198	58,802	57,504	57,030
27.84%	41.30%	36.41%	38.45%
16.29%	18.87%	14.87%	14.42%
0.24%	0.01%	0.00%	0.00%

Granite School District

Capital Asset Information

Last Ten Fiscal Years - June 30, 2015 through 2024

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Schools:										
Elementary schools:										
Number	63	63	63	63	63	62	60	60	60	57
Square feet	3,873,402	3,873,402	3,873,402	3,873,402	3,890,708	3,842,650	3,843,325	3,848,060	3,854,250	3,709,693
Capacity	46,872	46,872	46,872	46,872	46,872	46,332	45,468	45,468	45,468	43,497
Enrollment	38,045	37,432	36,765	35,159	34,123	32,507	29,614	27,081	26,463	25,868
Middle schools:										
Number	16	15	15	15	15	15	15	15	15	15
Square feet	2,373,826	2,248,693	2,248,693	2,248,693	2,249,968	2,283,473	2,155,389	2,155,389	2,155,389	2,155,389
Capacity	20,871	19,602	19,602	19,602	19,602	19,602	18,900	18,900	18,900	18,900
Enrollment	13,528	12,848	11,696	11,561	11,720	12,055	12,210	12,916	12,138	11,961
High schools:										
Number	8	8	8	8	8	8	8	8	8	8
Square feet	2,704,094	2,829,227	2,829,227	2,829,227	2,832,270	2,872,926	2,872,926	2,872,926	2,872,926	2,872,926
Capacity	19,236	20,505	20,505	20,505	20,505	19,224	19,224	19,224	19,224	19,224
Enrollment	15,255	15,757	17,071	17,634	17,717	17,630	18,430	19,741	19,804	19,761
Special schools:										
Number	6	6	6	6	6	6	7	7	7	7
Square feet	477,885	477,885	477,885	477,885	389,661	388,658	433,952	381,288	381,288	381,288
Capacity *										
Enrollment	832	1,785	1,645	1,670	721	1,797	1,597	633	716	722
Total schools:										
Number	93	92	92	92	92	91	90	90	90	87
Square feet	9,429,207	9,429,207	9,429,207	9,429,207	9,362,607	9,387,707	9,305,592	9,257,663	9,263,853	9,119,296
Capacity	86,979	86,979	86,979	86,979	86,979	85,158	83,592	83,592	83,592	81,621
Enrollment	67,660	67,822	67,177	66,024	64,281	63,989	61,851	60,371	59,121	58,312
Other buildings:										
Number	14	13	13	13	23	24	30	32	30	35
Square feet	585,150	537,052	537,052	537,052	588,527	596,197	881,185	592,120	749,431	900,833
Acres of land	1,470.5	1,443.3	1,451.8	1,452.6	1,497.3	1,491.1	1,504.8	1,490.0	1,478.0	1,467.9
Number of portables	256	258	260	262	236	230	219	216	215	216
Number of vehicles	707	713	729	733	751	781	775	779	792	809

* Information for special schools varies depending on needs of students.

Source: District records

Section IV

Compliance and Internal Controls

Section IV

Compliance and Internal Controls

GRANITE SCHOOL DISTRICT
Reports on Compliance and Internal Controls
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**GRANITE SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
Year Ended June 30, 2024

Grantor / Pass-through Grantor / Program Title	Assistance Listing Number	Pass-Through Grantor Identifying Number	District's Program Number	Beginning Receivable (Unearned)	Received	Expended	Ending Receivable (Unearned)
U.S. DEPARTMENT OF AGRICULTURE: Passed through Utah State Board of Education:							
<i>Child Nutrition Cluster:</i>							
School Breakfast Program	10.553	SBP NSLF/NSLP/SBP	8001	\$ -	\$ 3,619,162	\$ 3,619,162	\$ -
National School Lunch Program	10.555	CAM	8001	218,070	14,726,521	14,636,659	128,208
National School Lunch Program (Commodities)	10.555	none	8001	-	2,194,039	2,194,039	-
Fresh Fruit and Vegetable Program	10.582	FFVP	8002	-	220,109	220,109	-
Total Child Nutrition Cluster				218,070	20,759,831	20,669,969	128,208
Child and Adult Care Food Program	10.558	CIL/ASSP/NLSF	8006	-	179,494	179,494	-
Passed through Salt Lake County, Utah:							
<i>Forest Service Schools and Roads Cluster:</i>							
Schools and Roads - Grants to Counties	10.666	none	9999	-	8,817	8,817	-
Total U.S. Department of Agriculture				218,070	20,948,142	20,858,280	128,208
U.S. DEPARTMENT OF JUSTICE							
Passed through Magma Metro Township:							
Community-Based Violence Intervention and Prevention Initiative	16.045	15PB/JA-22-GG-04739 CVIP	73303	-	47,642	123,729	76,087
379 FEDERAL COMMUNICATIONS COMMISSION:							
Passed through the Universal Service Fund:							
Emergency Connectivity Fund Program	32.009	142827	7293	191,461	207,165	15,704	-
INSTITUTE OF MUSEUM AND LIBRARY SERVICES:							
Passed through the Utah State Library Division:							
Grants to States	45.310	Various	var	-	48,000	48,000	-
U.S. DEPARTMENT OF EDUCATION:							
Passed through Utah State Board of Education:							
<i>Special Education Cluster (IDEA):</i>							
Special Education Grants to States	84.027	FTEL/STAC	7551/7554/7556	5,598,548	9,733,746	15,346,538	11,211,340
COVID-19 Special Education Preschool Grants	84.173	ARPP	7553	194,749	194,749	-	-
Special Education Preschool Grants	84.173	PRE	7550	315,719	747,668	431,949	-
Total Special Education Cluster (IDEA)				6,109,016	10,676,163	15,778,487	11,211,340

(Continued)

The accompanying notes are an integral part of this schedule.

**GRANITE SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
Year Ended June 30, 2024

Grantor / Pass-through Grantor / Program Title	Assistance Listing Number	Pass-Through Grantor Identifying Number	District's Program Number	Beginning Receivable (Unearned)	Received	Expended	Ending Receivable (Unearned)
U.S. DEPARTMENT OF EDUCATION (Continued):							
Education Stabilization Fund (ESF):							
COVID-19 Governor's Emergency Education Relief Fund	84.425C	GEER	7220	\$ 171,244	\$ 171,244	\$ -	\$ -
COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425D	ESSR	7215	2,695,870	2,695,870	-	-
COVID-19 American Rescue Plan - Emergency and Secondary School Emergency Relief Fund	84.425U	ARPF/ARPL	7225/7226	13,774,776	38,980,211	51,901,589	26,696,154
COVID-19 American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth	84.425W	ARPH	7236	87,548	210,692	172,873	49,729
Total Education Stabilization Fund				16,729,438	42,058,017	52,074,462	26,745,883
Direct Programs:							
Indian Education Grants to Local Educational Agencies	84.060	Various	7322	41,797	101,188	98,914	39,523
Passed through Utah State Board of Education:							
Adult Education - Basic Grants to States	84.002	ADPI/ADEL/ADEB	var	-	494,170	649,775	155,605
Title I Grants to Local Educational Agencies	84.010	T1FT/T1SF	var	13,482,174	15,144,723	14,746,955	13,084,406
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	NDT	7844/7845	44,513	46,663	2,150	-
Career and Technical Education - Basic Grants to States	84.048	FLEA/LDSP	7401/7404	521,825	1,123,132	1,143,907	542,600
Education for Homeless Children and Youth	84.196	MVFT	7951	16,963	34,675	44,380	26,668
English Language Acquisition State Grants	84.365	ELFT/IMM	7880/7881	520,443	1,215,318	1,166,002	471,127
Supporting Effective Instruction State Grants	84.367	2FT	7861	493,858	1,783,976	1,881,057	590,939
Student Support and Academic Enrichment Program	84.424	4AFT	7905	221,604	844,812	1,056,764	433,556
Passed through Utah State University:							
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	Various	var	688,312	1,676,927	1,715,722	727,107
Total U.S. Department of Education				38,869,943	75,199,764	90,358,575	54,028,754
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:							
Passed through Utah Department of Health and Human Services:							
<i>Medicaid Cluster:</i>							
Medical Assistance Program	93.778	Medicaid	1224/1296	1,462,713	7,234,901	6,874,882	1,102,694
Direct Programs:							
Demonstration Grants for Domestic Victims of Human Trafficking	93.327	Various	7391	86,788	203,799	175,677	58,666
Passed through Utah Department of Workforce Services:							
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	19DWS0090	7634	146,786	422,794	420,177	144,169
Passed through Utah Department of Health and Human Services:							
Public Health Emergency Response: Cooperative Agreement for Emergency Response:							
Public Health Crisis Response	93.354	NU90TP22163	7294	64,761	211,369	186,400	39,792
Total U.S. Department of Health and Human Services				1,761,048	8,072,863	7,657,136	1,345,321
U.S. DEPARTMENT OF HOMELAND SECURITY							
Passed through the Utah Department of Public Safety:							
Disaster Grants - Public Assistance	97.036	174791	7699	-	9,915,065	16,414,489	6,499,424
TOTAL FEDERAL AWARDS				\$ 41,040,522	\$ 114,438,641	\$ 135,475,913	\$ 62,077,794

The accompanying notes are an integral part of this schedule.

GRANITE SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A – BASIS FOR PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Granite School District (the District) under programs of the federal government for the year ended June 30, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Requirements for Federal Awards* (the Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the District.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting as described in Note 1 to the District’s basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Donated food commodities are recorded at acquisition value in the District’s *school lunch fund* as an inventory asset and federal revenue when received totaling \$2,194,039 for the year ended June 30, 2024. Donated food commodity inventories are recorded as expenditures in the *school lunch fund* when they are consumed by the schools; for purposes of the Schedule, donated food commodities are also recorded as expenditures when received.

The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE C – RELATIONSHIP TO DISTRICT’S FINANCIAL STATEMENTS

Federal awards expended on the Schedule for the year ended June 30, 2024 are reconciled to the amounts reported in the District’s financial statements as federal government revenues as follows:

General fund	\$ 77,524,229
Other governmental funds:	
Capital projects fund	37,103,713
School lunch fund	<u>20,849,463</u>
Total federal revenue reported on financial statements	135,477,405
Less federal revenue not reported on the schedule of expenditures of federal awards	<u>(1,492)</u>
Total federal revenue reported on the schedule of expenditures of federal awards	<u>\$ 135,475,913</u>

NOTE D – SUBRECIPIENTS OF FEDERAL AWARDS

The District did not pay any federal funds to subrecipients during the year ended June 30, 2024.



Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Education
Granite School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Granite School District (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 22, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those

provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Squire & Company, PC

Orem, Utah
November 22, 2024



Independent Auditor’s Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance

Board of Education
Granite School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Program

We have audited Granite School District (the District)’s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended June 30, 2024. The District’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District’s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether the noncompliance with compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in

internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Squire & Company, PC

Orem, Utah
November 22, 2024

GRANITE SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2024

2023-001 Special Tests and Provisions – Wage Rate Requirements

The District has addressed and resolved all findings from the prior year.

**GRANITE SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified	No
Significant deficiency identified	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
Material weakness identified	No
Significant deficiency identified	None reported
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a):	No

Identification of Major Federal Programs

Name of Federal Program (Assistance Listing Number)

- Special Education Cluster (IDEA):*
 - Special Education Grants to States (84.027)
 - Special Education Preschool Grants (84.173)
- Education Stabilization Fund:
 - American Rescue Plan – Emergency and Secondary School Emergency Relief (84.425U)
 - American Rescue Plan – Emergency and Secondary School Emergency Relief – Homeless Children and Youth (84.425W)
- Disaster Grants – Public Assistance (97.036)

Dollar threshold used to distinguish between type A and type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	No

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.



Independent Auditor's Report on Compliance
and Report on Internal Control over Compliance
Required by the *State Compliance Audit Guide*

Board of Education
Granite School District

Report on Compliance

Opinion on Compliance

We have audited Granite School District's (the District) compliance with the following applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended June 30, 2024:

Budgetary Compliance
Fund Balance
Fraud Risk Assessment
Tax Levy Revenue Recognition
Internal Control Systems
Public Education Programs

In our opinion, Granite School District complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2024.

Basis for Opinion on Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor. Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the state compliance requirements referred to above.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *State Compliance Audit Guide* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the *State Compliance Audit Guide* as a whole

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *State Compliance Audit Guide*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a state compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not

identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Compliance Audit Guide. Accordingly, this report is not suitable for any other purpose.

Squire & Company, PC

Orem, Utah
November 22, 2024



GRANITE SCHOOL DISTRICT
2500 SOUTH STATE
SALT LAKE CITY, UTAH 84115
graniteschools.org

Annual Assessment Report

January 7, 2025



Assessment Report

State Accountability Indicators

Graduation

ACT Performance

Advanced Coursework

English Learner Progress

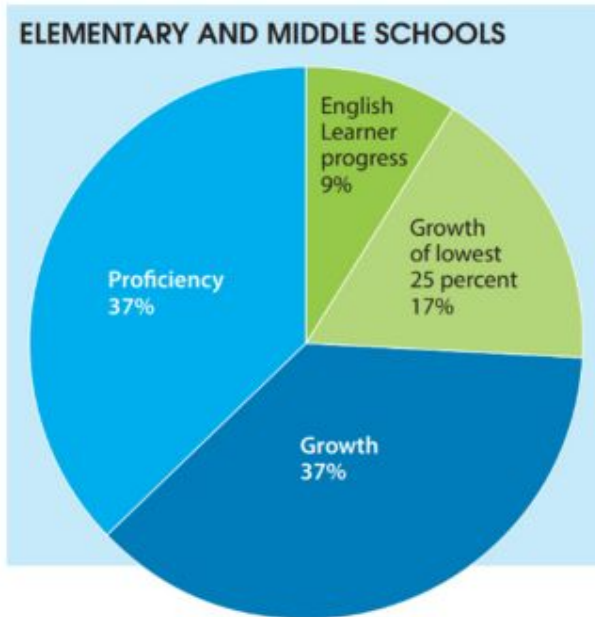
Proficiency and Growth

Early Literacy Measures

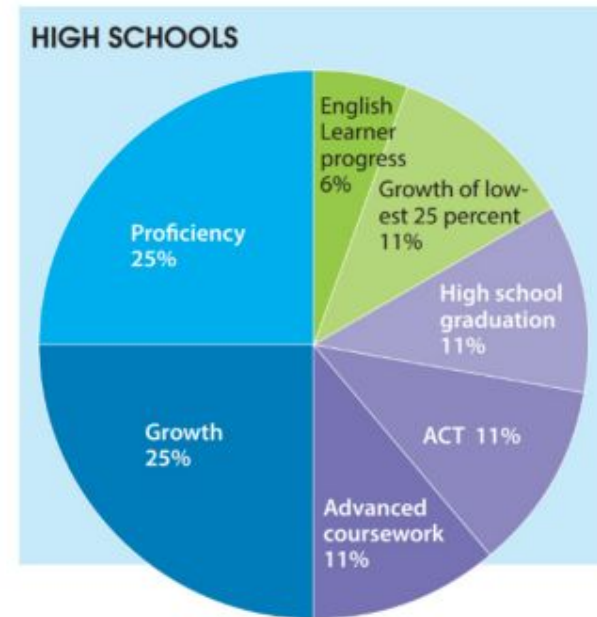


State Accountability System (SAS)

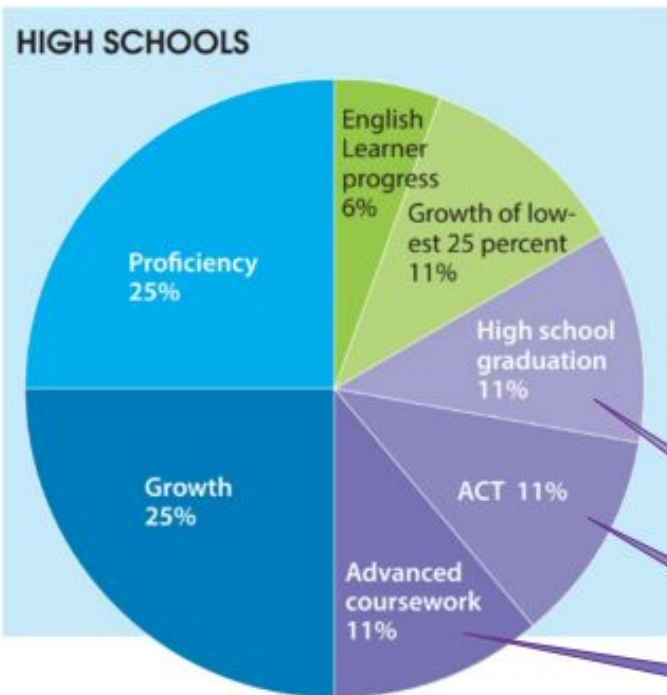
Elementary and Middle Schools have a total of 150 points is divided among these indicators:



High Schools have a total of 225 points including the following indicators:



High School Unique Indicators



Graduation is 25 points based on the previous year graduation rate as calculated using federal cohort guidelines.

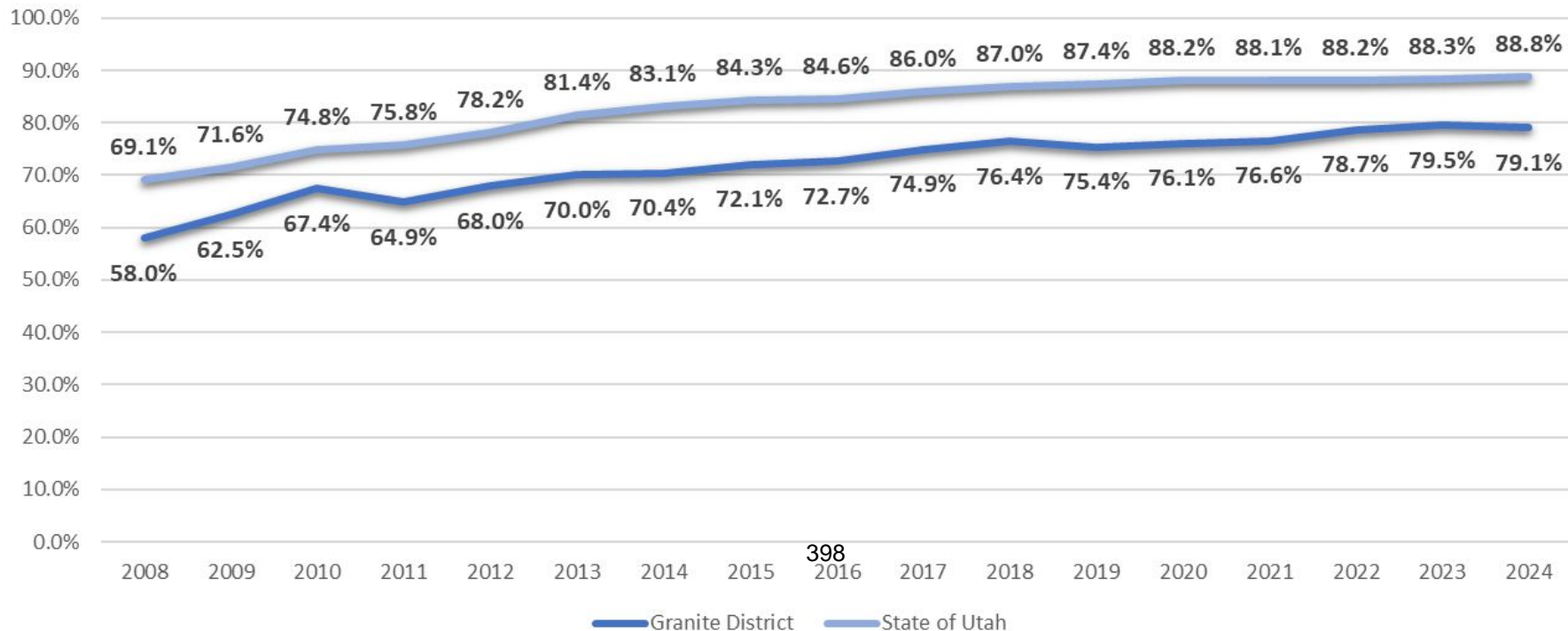
ACT is 25 points based on the percent of students earning a composite score of 18 or higher on the 11th grade administration of the ACT.

Advanced Coursework is 25 points based on the percentage of students earning a "C" grade or better and at least a .5 credit in AP, IB, Concurrent Enrollment, or complete a CTE pathway. This is based on the prior year's graduation cohort.



Graduation Rates

Granite District and State Graduation Rates

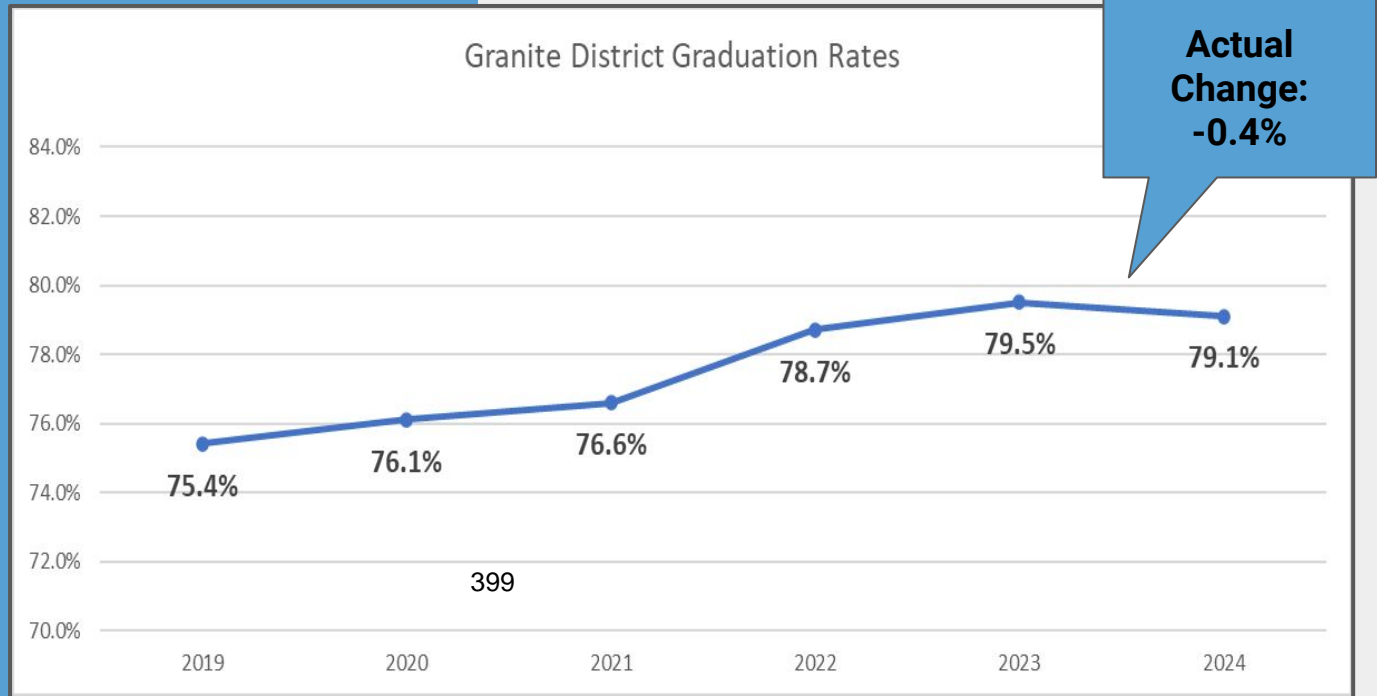




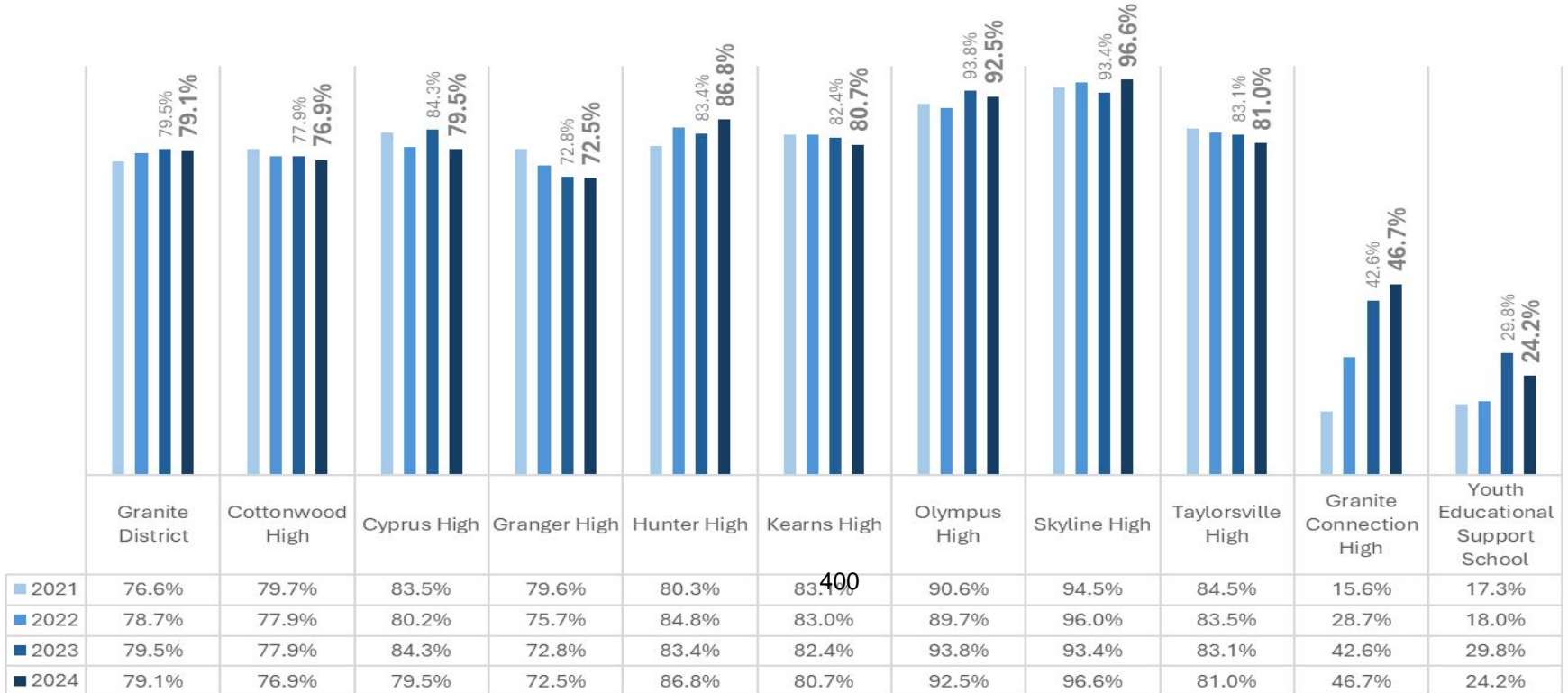
Strategic Goal 1:

Increase Graduation Rates

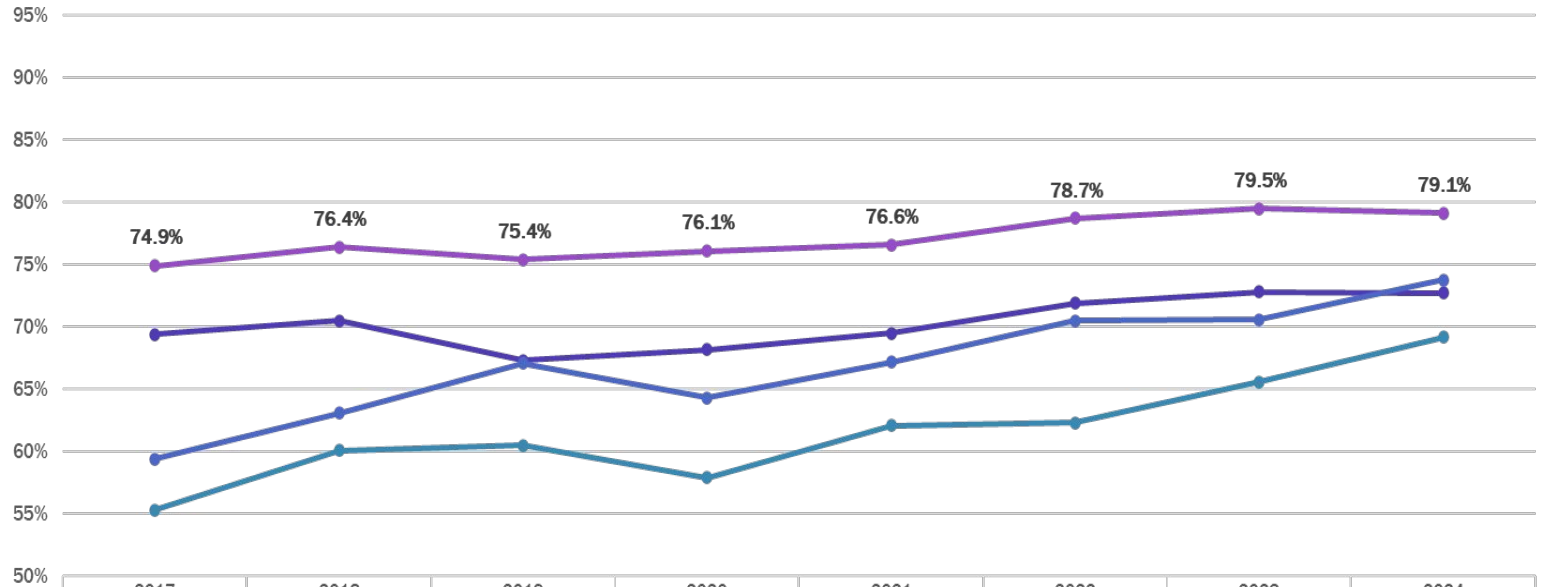
Granite School District's high school graduate rate will increase 1% yearly.



Graduation Rates by School



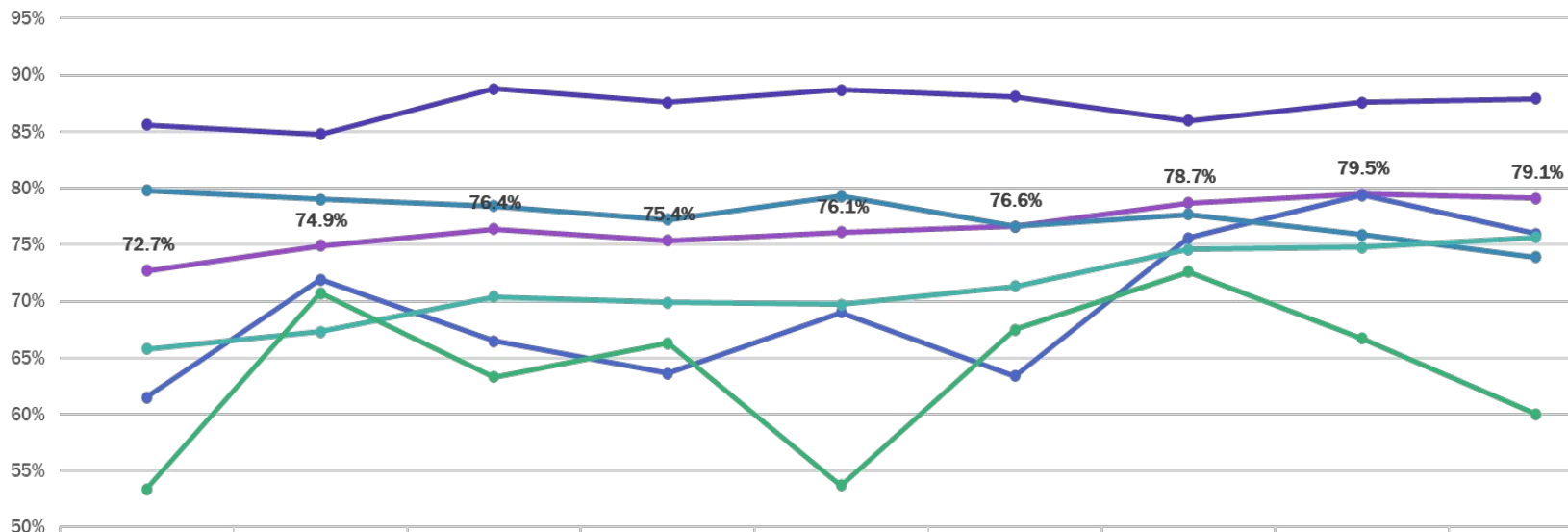
Graduation Rates by Groups



	2017	2018	2019	2020	2021	2022	2023	2024
All Students	74.9%	76.4%	75.4%	76.1%	76.6%	78.7%	79.5%	79.1%
Economically Disadvantaged	69.4%	70.5%	67.3%	68.2%	69.5%	71.9%	72.8%	72.7%
English Learner	59.4%	63.1%	67.1%	64.3%	67.2%	70.5%	70.6%	73.8%
Students With Disabilities	55.3%	60.1%	60.5%	401.9%	62.1%	62.3%	65.6%	69.2%



Graduation Rates by Race

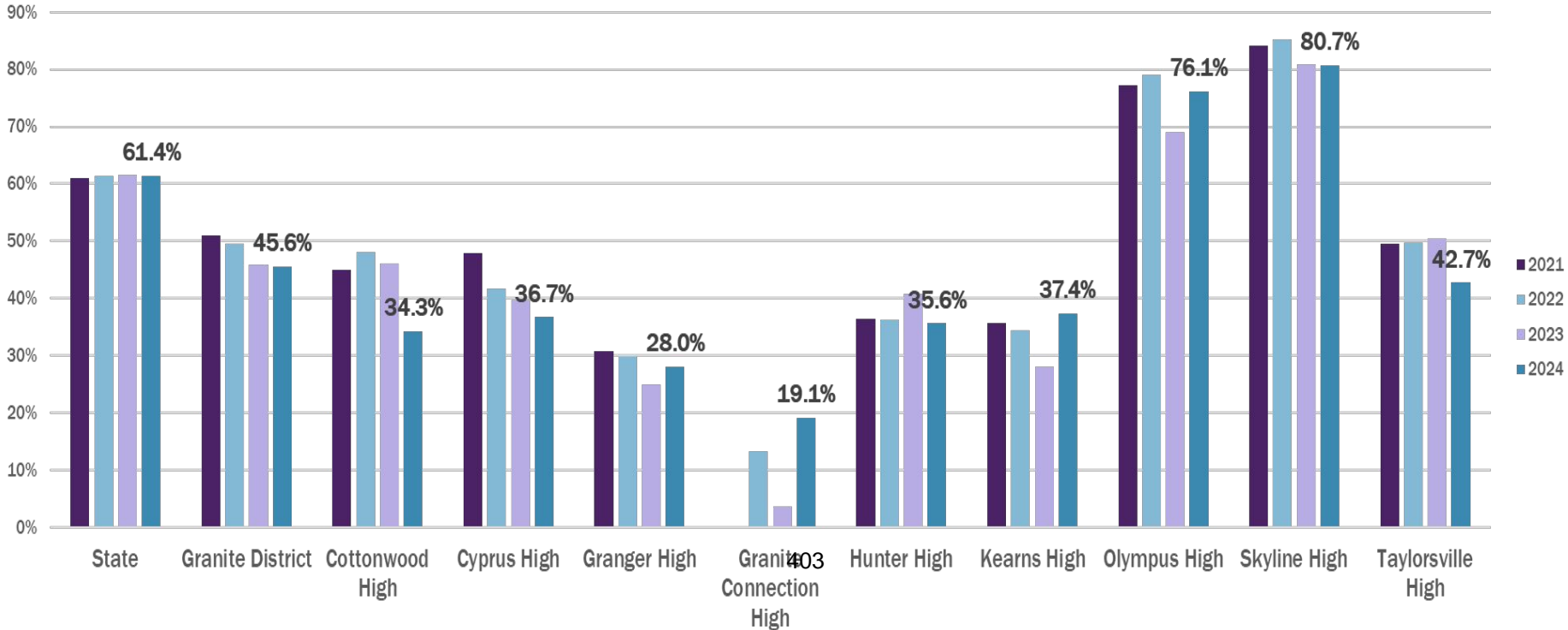


	2016	2017	2018	2019	2020	2021	2022	2023	2024
All Students	72.7%	74.9%	76.4%	75.4%	76.1%	76.6%	78.7%	79.5%	79.1%
Asian	85.6%	84.8%	88.8%	87.6%	88.7%	88.1%	86.0%	87.6%	87.9%
Af Amer/Black	61.5%	71.9%	66.5%	63.6%	69.0%	63.4%	75.6%	79.4%	76.0%
Pacific Islander	79.8%	79.0%	78.4%	77.2%	79.3%	76.6%	77.7%	75.9%	73.9%
Hispanic/Latino	65.8%	67.3%	70.4%	69.9%	69.7%	71.3%	74.6%	74.8%	75.7%
American Indian	53.4%	70.7%	63.3%	66.3%	53.7%	67.5%	72.6%	66.7%	60.0%



ACT Spring Administration

Percent of 11th Graders Scoring 18 or Higher on Spring ACT



ACT Spring Administration

Average ACT Scores - Granite District 11th Grade Administration

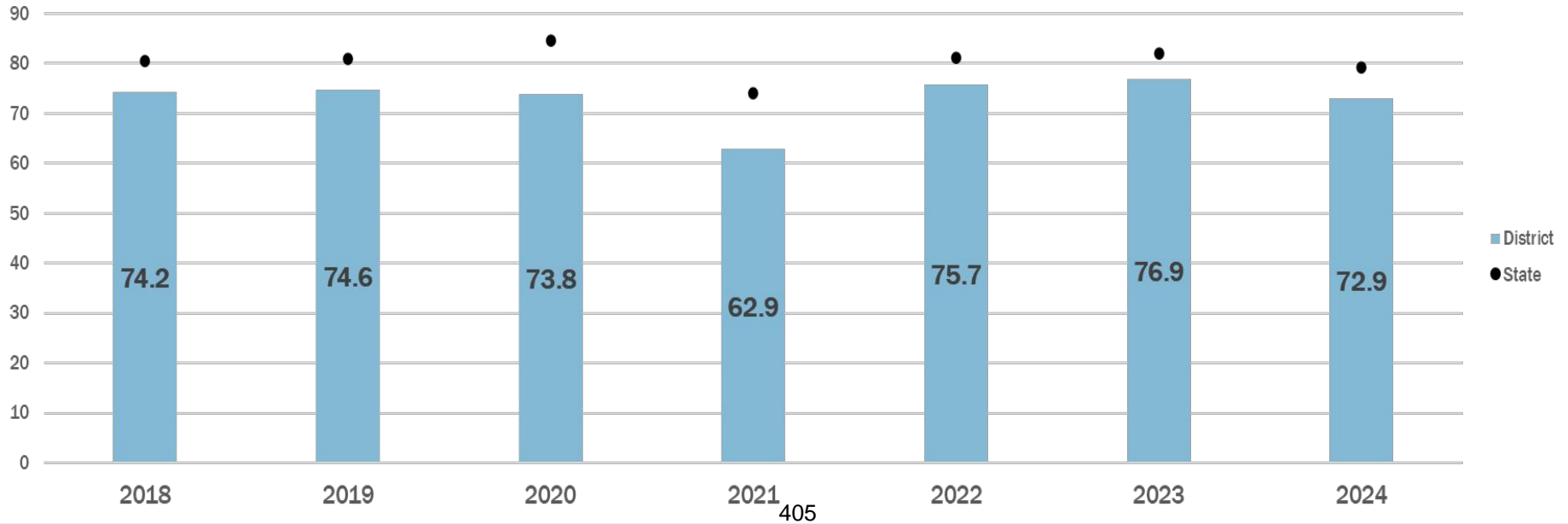


Average ACT Scores - State 11th Grade Administration

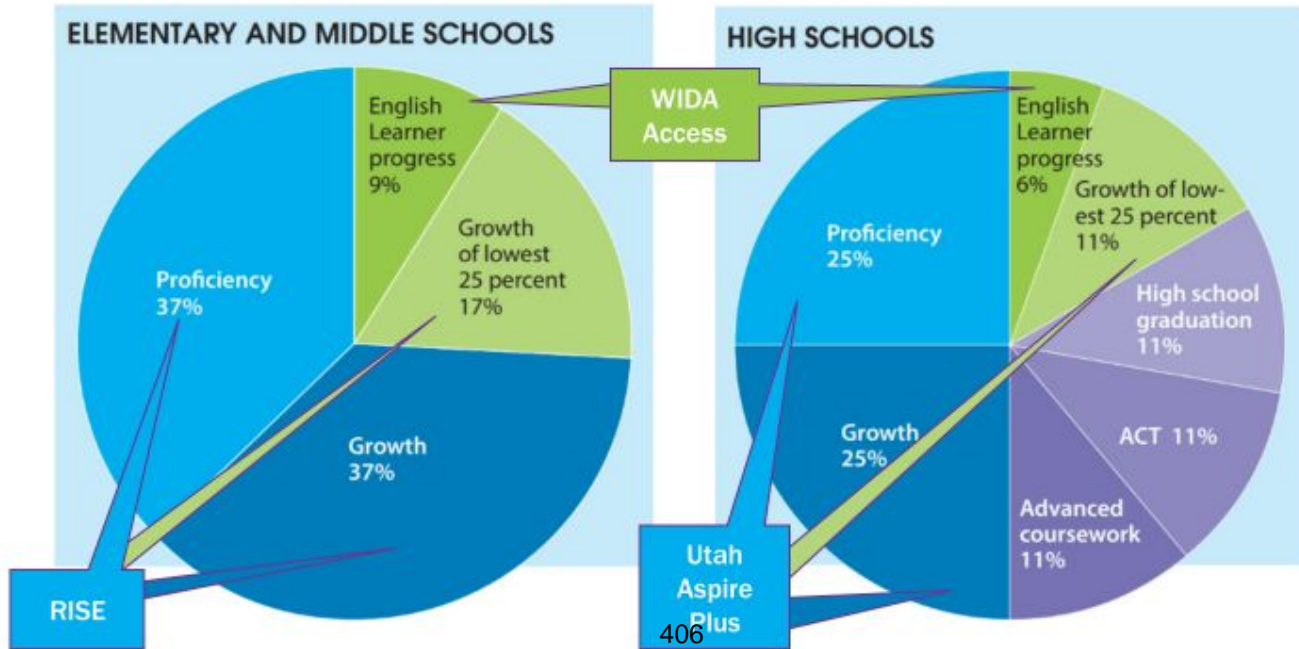


Advanced Coursework Indicator

Percent of students earning C or better in Advanced Courses (AP, IB, CE) or completing a CTE Pathway

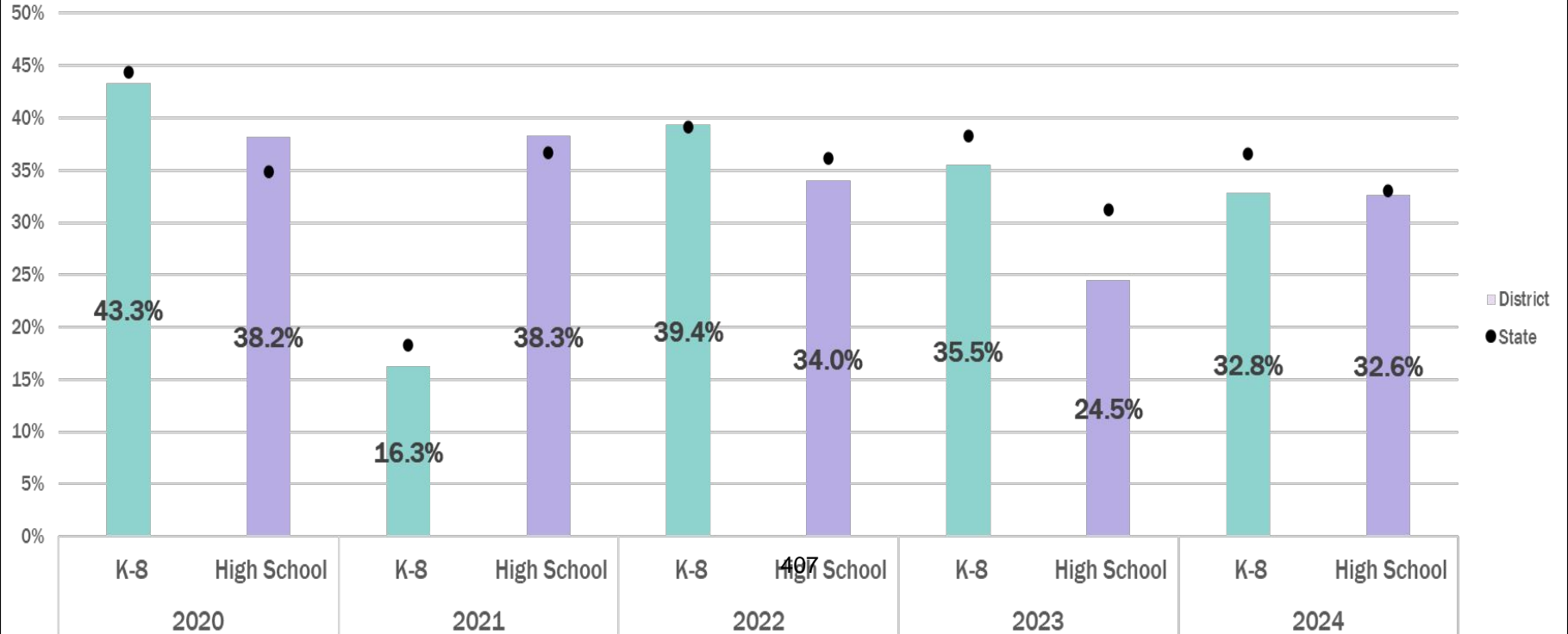


End of Level Assessments in SAS



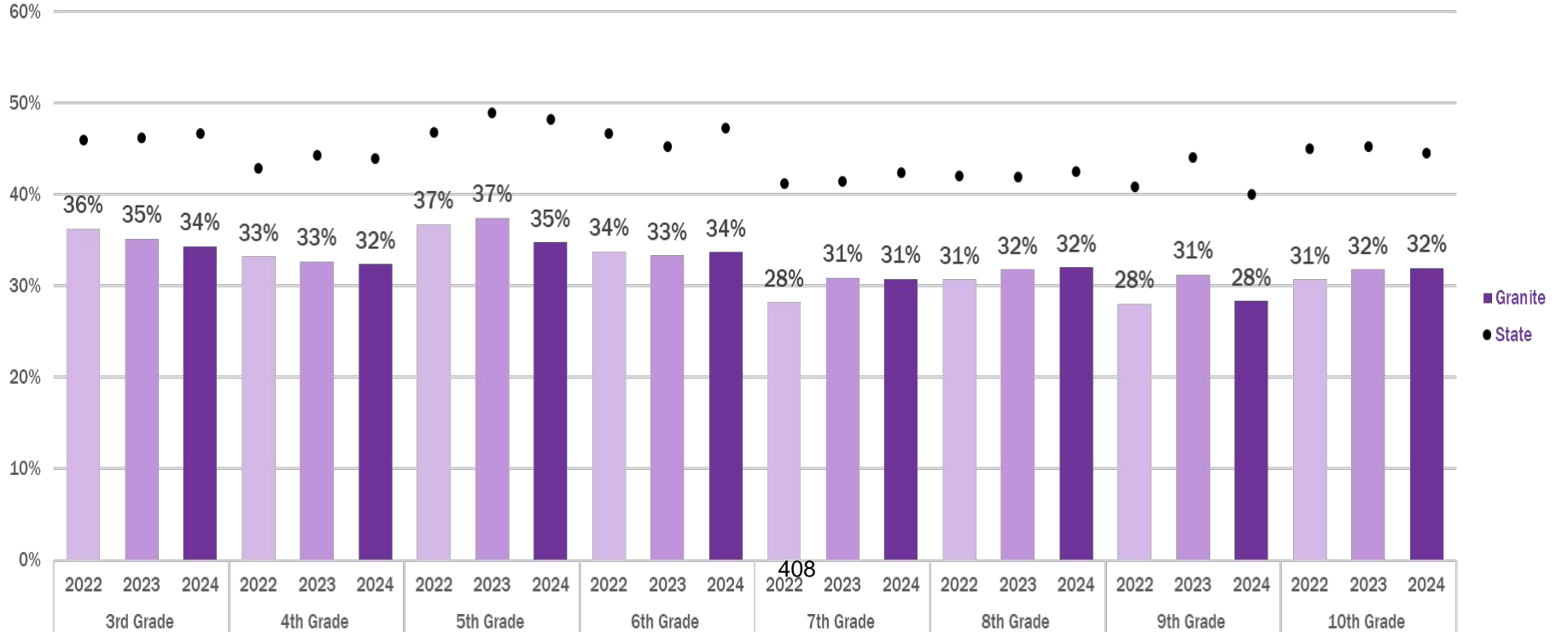
EL Progress (Based on WIDA Access)

Percent of English Learners Making Adequate Progress



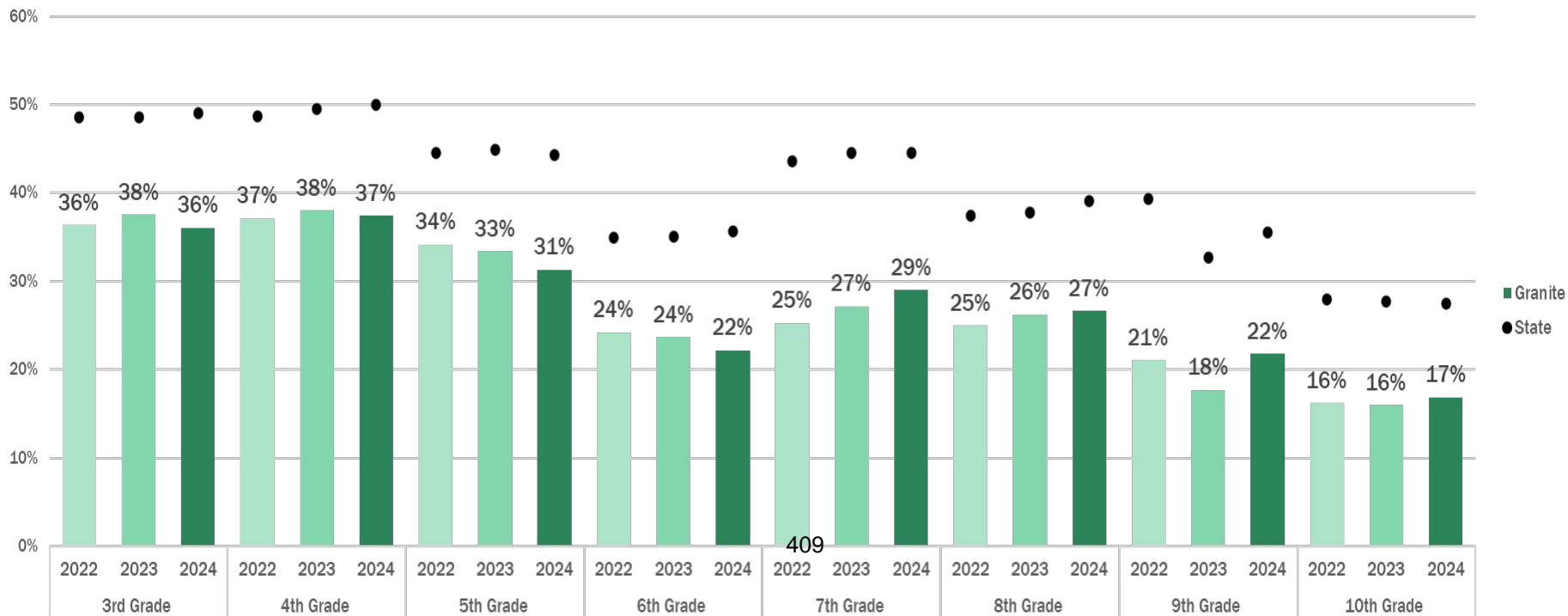
ELA (Based on RISE/Utah Aspire Plus)

English Language Arts Proficiency on End of Year Assessments 2022-2024



Math (Based on RISE/Utah Aspire Plus)

Math Proficiency on End of Year Assessments 2022-2024



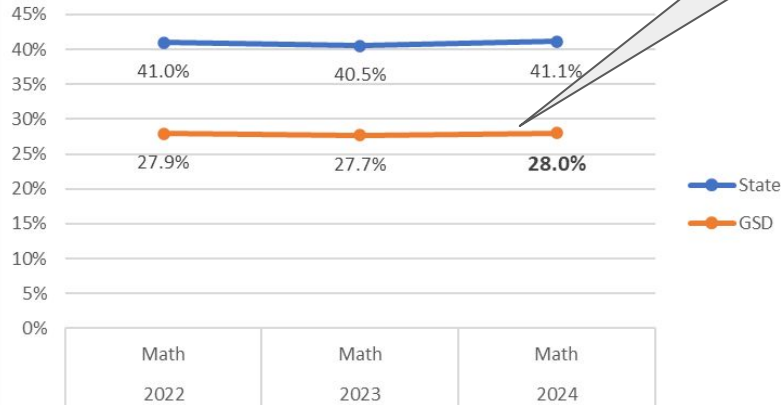


Strategic Goal 2:

Increase Literacy and Numeracy Proficiency

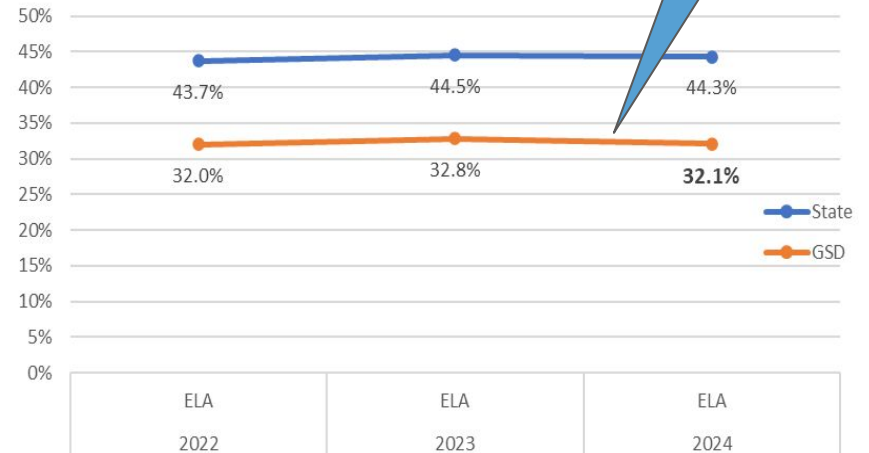
Granite School District's math and English proficiency will increase 1% yearly.

Math Proficiency (3rd-10th Grades)



**Actual:
0.3%**

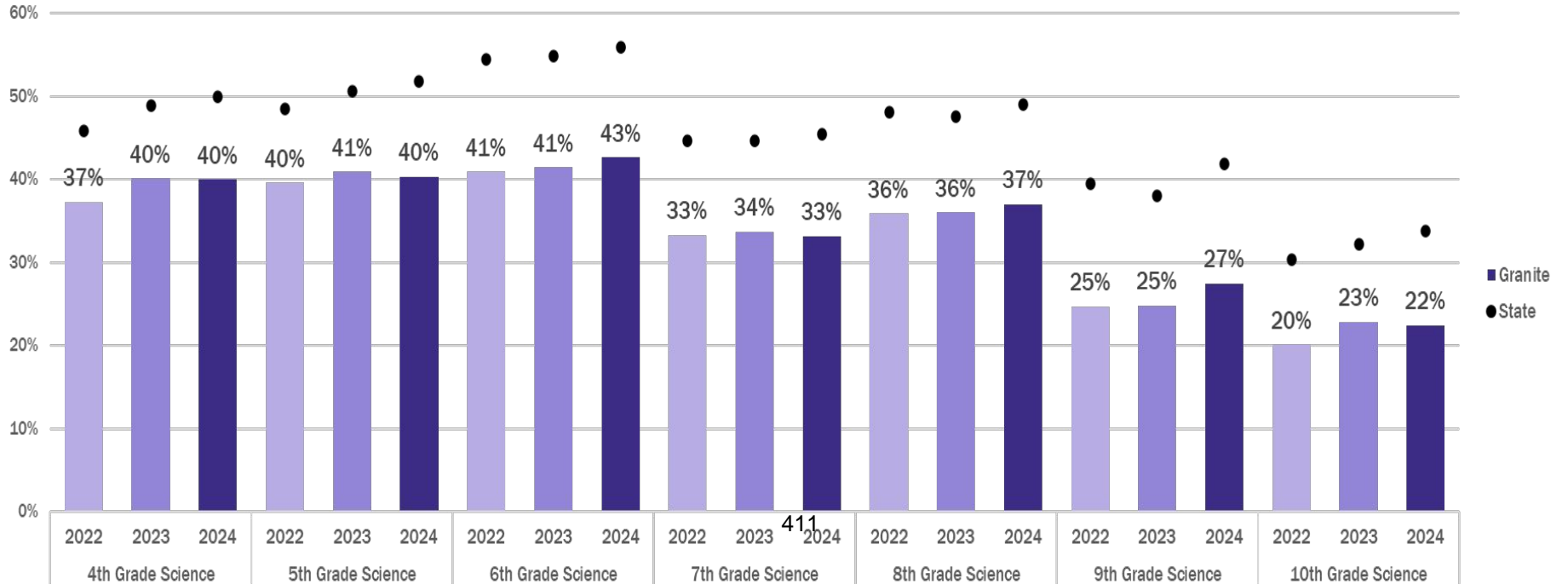
ELA Proficiency (3rd-10th Grades)



**Actual:
-0.7%**

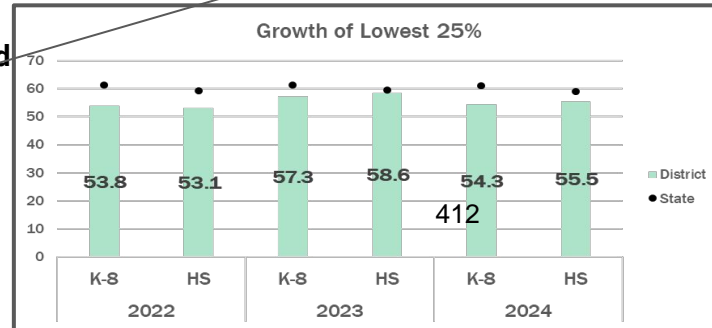
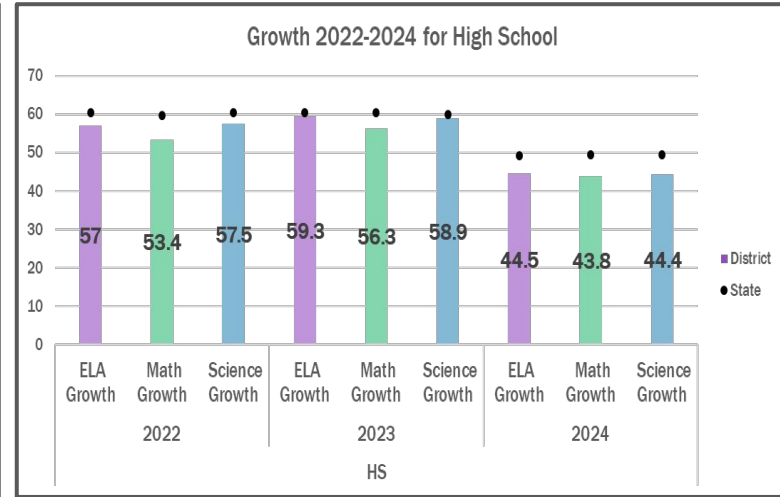
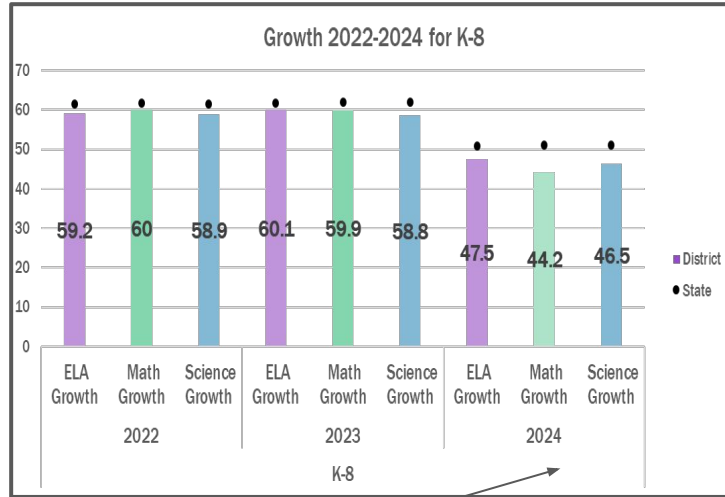
Science (Based on RISE/Utah Aspire Plus)

Science Proficiency on End of Year Assessments 2022-2024



Growth Measures

Growth is calculated using a weighting of SGPs with higher SGPs worth more. The sum of the weighted scores is divided by total scores to get a percent.



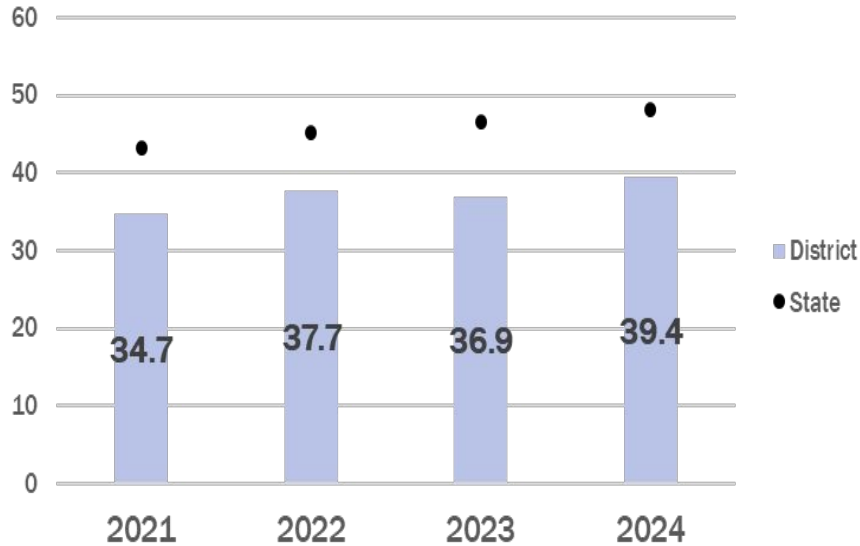
Note: Growth calculation changed in 2024, so a lower percent is likely indicative of this. Growth of the Lowest 25% was calculated the same as in previous years.

Growth of lowest 25% is calculated based on the percent of students in the lowest quartile (using previous year's performance) who earn an SGP of 40 or more.

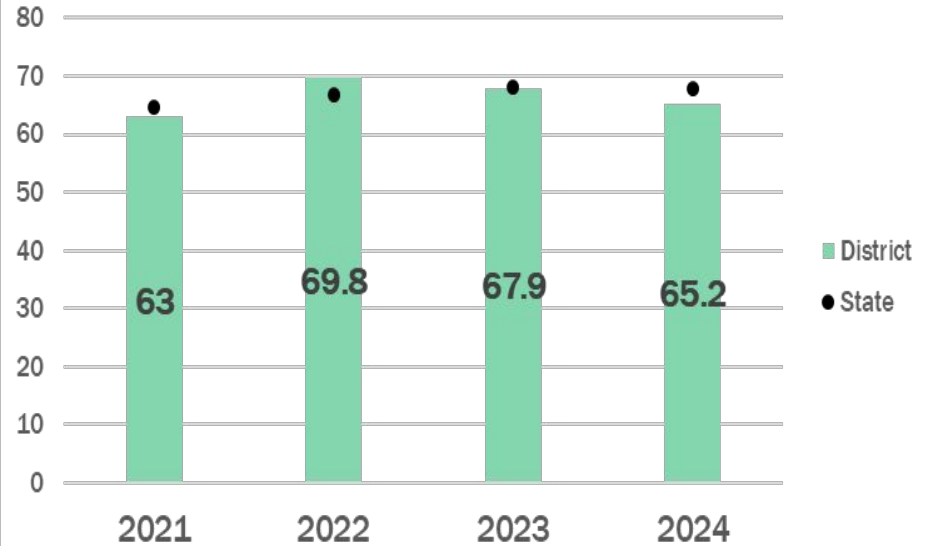


Early Literacy Measures

Percent Reading of 1st-3rd Graders Reading at Grade Level



Percent of 1st-3rd Graders Making Typical or Above Progress



413



Based on end of year performance on the Acadience Reading assessment

USBE Resources for More Information

Data Gateway



DATA GATEWAY

Assessment

- Compare Schools
- Student Proficiency
- Student Growth
- ACT
- Utah Aspire Plus
- Early College
- School Climate Survey Dashboard
- State Graduation Rate
- Early Learning
- Acadience Reading and Math

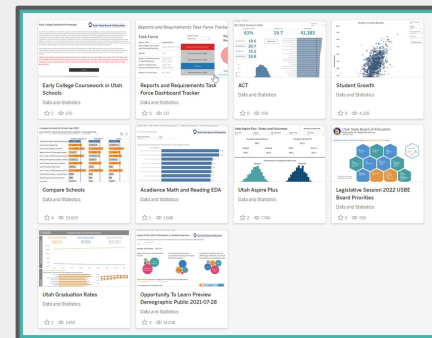
Accountability

- School Report Card
- Accountability Indicators
- Historical PACE/SFAR and School Grades

Reference Library

- LEA Calendar

USBE Public Tableau Site



2025 Legislative Preview

Superintendent, Benjamin Horsley
Business Administrator, Todd Hauber



Agenda



- **Legislative Calendar**
- **Revenue**
- **Interim Bills**
- **Tracking Sheet**



Legislative Calendar 2025

Tuesday, January 21st
First day of session and base budget publication

Thursday, January 23rd
Final bill prioritization

Thursday, January 30th
Deadline for base budget approval

Friday, January 31st
Bill request/ appropriations deadline w/o floor approval. Box car titles due or abandoned.

Friday, February 28th
Final Executive Appropriations Committee Action (EAC)

Wednesday, March 5th
Last day for final action on school finance measures and fiscal prioritization

Friday, March 7th
Final day of legislative session



State Funding

Available New Revenue, Fall/Winter 2024 (GF/ITF in Thousands)

2025 General Session

Executive Appropriations Committee, December 9, 2024

	^a	^b	^c
	General Fund	One-time	Ongoing
1	General Fund		
2	Prior Yr Reserve	\$ 326,152	
3	Surplus/(Deficit)	\$ (8,482)	
4	Transfers/Other	\$ 893	
5	Revenue (p 3, line 1)	\$ 4,183,597	\$ 4,250,566
6	Appropriations	\$ (4,516,170)	\$ (4,101,291)
7	Incentives	\$ (3,255)	\$ (3,255)
8	Next Yr Reserve	\$ (15,688)	
9	Available GF	\$ (32,953)	\$ 146,020
10	Income Tax Fund		
11	Prior Yr Reserve	\$ 1,035,541	
12	Surplus/(Deficit)	\$ 6,145	
13	Transfers/Other	\$ -	
14	Revenue (p 3, line 2)	\$ 7,494,059	\$ 7,805,638
15	Appropriations	\$ (8,429,691)	\$ (7,462,910)
16	Incentives	\$ -	
17	Next Yr Reserve	\$ (18,400)	
18	Available ITF	\$ 87,654	\$ 342,728
19	Total		
20	Prior Yr Reserve	\$ 1,361,693	
21	Surplus/(Deficit)	\$ (2,337)	
22	Transfers/Other	\$ 893	
23	Revenue (p 3, line 3)	\$ 11,677,656	\$ 12,056,204
24	Appropriations	\$ (12,945,861)	\$ (11,564,201)
25	Incentives	\$ (3,255)	\$ (3,255)
26	Next Yr Reserve	\$ (34,088)	
27	Available Total	\$ 54,701	\$ 488,748
28	Bldgs Master Plan	\$ 100,000	
29	Tax Reductions	\$ (66,000)	\$ (165,000)
30	Net Available	\$ 88,701	\$ 323,748

Note: \$1,953 k automatically deposited in Income Tax Rainy Day Fund.

Source: Office of Legislative
Fiscal Analyst



State Funding

Base Budget Changes and Set-Asides (GF/ITF in millions)			
2025 General Session			
Executive Appropriations Committee, December 9, 2024			
	<i>a</i>	<i>b</i>	<i>c</i>
1 Appropriations Contingent on Revenue		One-time	Ongoing
2 Statewide Building Master Plan		\$ (100)	
3 Budget Increases/(Decreases)		One-time	Ongoing
4 PED Economic Stabilization Account		\$ (51)	\$ 51
5 PED Growth		\$ 4	\$ 21
6 PED Inflation		\$ -	\$ 180
7 2% Flexible Allocation WPU Distribution		\$ -	\$ (83)
8 COVID/ADK Growth Contingencies		\$ -	\$ (19)
9 Medicaid Enrollment/Inflation		\$ (114)	\$ 53
10 Medicaid ACA Account GF Deposit		\$ (10)	\$ (16)
11 Capital Improvements (at 1.5%)		\$ -	\$ 19
12 Jail Contracting/Reimbursement		\$ -	\$ 7
13 DABS Compensation Formula		\$ -	\$ 2
14 USDB Compensation Formula		\$ -	\$ 2
15 Rainy Day Fund Deposits		\$ 145	\$ -
16 Transfers and Other (see reverse)		\$ 3	\$ 2
17 Subtotal, Budget Increases/(Decreases)		\$ (24)	\$ 220
18 Total Changes to Base Budgets		\$ (124)	\$ 220
19 Set-Asides for Later Consideration		One-time	Ongoing
20 Tax Reduction Set-Aside		\$ 66	\$ 165
21 Compensation Set-Aside			\$ 104
22 High-Risk Revenue	419	\$ 112	
23 Total Set-Asides		178	269

Source: Office of Legislative
Fiscal Analyst



LFA Recommendations

Public Education Framework Adjustments

- A. Enrollment Growth \$21.4 million
- B. Inflationary Adjustment \$180.0 million
- C. Economic Stabilization Deposit \$51.4 million

Interim Study Recommendations

- A. Data Reporting – enrollment data due by October 15
- B. Prior-Year Plus Growth Mitigation – contingent one-time appropriation of \$95.0 million
- C. Property Tax Equalization for Voted and Board Levy Programs – clarify hold harmless
 - a. Exclude shifts between tax types
 - b. Reduce phasing period to two years

Allocations from the Public Education Economic Stabilization Account

- A. Educator Professional Time \$77.7 million
- B. Teacher Supplies and Materials \$8.8 million



Current Year Funding

FY 2025 Midyear Updates

MSP Program Balances			
Program	LE - \$ Remaining	MY - \$ Remaining	Change (\$)
Kindergarten	\$ (398,630)	\$ (13,515,014)	\$ 13,116,384
Grades 1-12	\$ (1,307,585)	\$ (10,905,203)	\$ 9,597,618
Professional Staff	\$ (106,160)	\$ (3,310,391)	\$ 3,204,231
SPED Add-On	\$ (342,220)	\$ 5,097,687	\$ (5,439,907)
At-Risk Add-On	\$ 53,790	\$ 4,148,993	\$ (4,095,202)
BSP Programs	\$ (2,100,805)	\$ (18,483,928)	\$ 16,383,123

Charter School Local Replacement	\$ 615,475	\$ (8,439,935)	\$ 9,055,410
Educator Salary Adjustments	\$ (74,224)	\$ (3,493,674)	\$ 3,419,450
V&B Local Levy Programs	\$ 117,618	\$ (11)MM-22.5MM	\$ (22.4)MM-11.1MM
Total	\$ (1,441,936)	\$ (41.4)MM-(7.9)MM	\$ 6.4MM-40.0MM



Enrollment Projections

October 1 Enrollments and Projections

		Oct 1 2022	Oct 1 2023			Oct 1 2024			Oct 1 2025 (CDC Projections)		
	LEA	FY23	FY24	Change	% Change	FY25	Change	% Change	FY26	Change	% Change
	District Total	596,899	593,950	(2,949)	-0.5%	586,962	(6,988)	-1.2%	577,511	(9,451)	-1.6%
	Charter Total	78,761	79,823	1,062	1.3%	81,855	2,032	2.5%	83,492	1,637	2.0%
ID	Statewide Total	675,660	673,773	(1,887)	-0.3%	668,817	(4,956)	-0.7%	661,003	(7,814)	-1.2%
1	Alpine	84,666	84,710	44	0.1%	84,757	47	0.1%	83,900	(857)	-1.0%
2	Beaver	1,507	1,468	(39)	-2.6%	1,434	(34)	-2.3%	1,420	(14)	-1.0%
3	Box Elder	12,338	12,268	(70)	-0.6%	12,244	(24)	-0.2%	12,300	56	0.5%
4	Cache	19,731	19,794	63	0.3%	19,847	53	0.3%	19,799	(48)	-0.2%
5	Carbon	3,334	3,178	(156)	-4.7%	3,186	8	0.3%	3,132	(54)	-1.7%
6	Daggett	177	177	-	0.0%	161	(16)	-9.0%	145	(16)	-9.9%
7	Davis	71,564	70,703	(861)	-1.2%	69,602	(1,101)	-1.6%	67,600	(2,002)	-2.9%
8	Duchesne	5,224	5,143	(81)	-1.6%	5,104	(39)	-0.8%	5,009	(95)	-1.9%
9	Emery	2,085	2,058	(27)	-1.3%	1,986	(72)	-3.5%	1,904	(82)	-4.1%
10	Garfield	1,243	1,511	268	21.6%	1,561	50	3.3%	1,591	30	1.9%
11	Grand	1,435	1,397	(38)	-2.6%	1,371	(26)	-1.9%	1,342	(29)	-2.1%
12	Granite	59,121	58,312	(809)	-1.4%	57,038	(1,274)	-2.2%	56,000	(1,038)	-1.8%
13	Iron	12,421	14,470	2,049	16.5%	13,992	(506)	-3.5%	13,500	(492)	-3.5%
TBD	Thrive Point Academy	-	-	-	0.0%	-	-	0.0%	145	145	100.0%
TBD	Virtual Horizons Charter School	-	-	-	0.0%	-	-	0.0%	140	140	100.0%
	Charter Total	78,761	79,823	1,062	1.3%	81,855	2,032	2.5%	83,492	1,637	2.0%
	Statewide Total*	675,660	673,773	(1,887)	-0.3%	668,817	(4,956)	-0.7%	661,003	(7,814)	-1.2%

*Statewide totals are higher on this sheet than the statewide totals in the press release because some students are enrolled in more than one LEA.



WPU Value Estimates

Consumer Price Index for All Urban Consumers (CPI-U)

12-Month Percent Change

Not Seasonally Adjusted

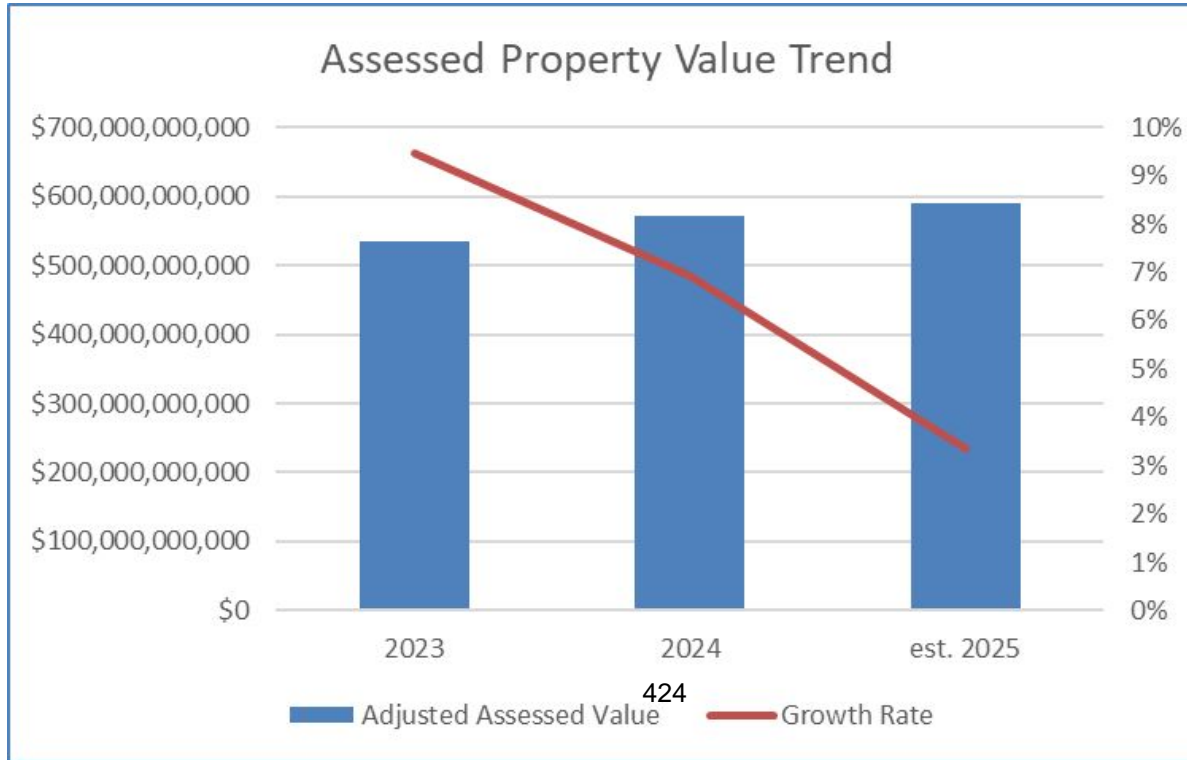
Area: U.S. city average

Item: All items less food and energy

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2019	2.2	2.1	2.0	2.1	2.0	2.1	2.2	2.4	2.4	2.3	2.3	2.3
2020	2.3	2.4	2.1	1.4	1.2	1.2	1.6	1.7	1.7	1.6	1.6	1.6
2021	1.4	1.3	1.6	3.0	3.8	4.5	4.3	4.0	4.0	4.6	4.9	5.5
2022	6.0	6.4	6.5	6.2	6.0	5.9	5.9	6.3	6.6	6.3	6.0	5.7
2023	5.6	5.5	5.6	5.5	5.3	4.8	4.7	4.3	4.1	4.0	4.0	3.9
2024	3.9	3.8	3.8	3.6	3.4	3.3	3.2	3.2	3.3			
								Average	3.94			



Property Tax Estimates



Source: Common Data Committee



Constitutional Amendments

- Amendment A - Voided

“Shall the Utah Constitution be amended to allow income tax money to be used for all state needs and prioritize public education funding for changes in enrollment and inflation? If this amendment is approved, state statute will eliminate the state sales tax on food.”

- Technical failure
- Lose additional 2% increase to WPU this year and Enrollment hold harmless next year

- Amendment B - Passed

“Shall the Utah Constitution be amended to increase the limit on the annual distributions from the State School Fund to public schools from 4% to 5% of the fund?”



Discontinued Funding in FY26

- **Grow Your Own Teacher and Counselor Program**
- **Gang Prevention**
- **High Poverty School Stipends**
- **School Fee Amendments**



Redesigned Funding for FY26

- **Beverly Taylor Sorenson Elementary Arts Program**
- **Basic School Levy Revenue Diversion**
- **Voted and Board Leeway Guarantee Program**
- **Class Size Reduction Program**
- **English Learner Amendments**



JLC Funding Priorities



Public schools fulfill a vital purpose in the education and preparation of informed and responsible citizens who:

1. Fully understand and lawfully exercise their individual rights and liberties'
2. Become self-reliant and able to provide for themselves and their families; and
3. Contribute to the public good and the health, welfare, and security of the state and nation.
(Utah Code, Public Education System, 53E-2-201)

The Utah School Boards Association, the Utah School Superintendents Association, and the Utah Association of School Business Officials are dedicated to working collaboratively with the Utah State Legislature to ensure that each student is prepared for college, career, and life. An educated citizenry will further the position of Utah as a state leader in the nation.



UTAH AS AN EDUCATIONAL LEADER

- Education Working Group – Establish an education working group that enables legislative leaders and K-12 public education leaders to work together to solve issues facing education.
- Create an educational funding framework to increase the Minimum School Program above growth & inflation.



SUPPORT EACH STUDENT

- A minimum of three percent (3%) increase above inflation and growth in the WPU to provide LEAs the flexibility to address the unique learning needs of each student.
- Increase the targeted funding for at-risk students to better provide resources to meet their needs. (R277-708-2)



JLC Policy Priorities



POLICY & PROCESS

- Economic Stabilization Account – Establish and implement a plan for the Economic Stabilization Account that allocates a minimum of 85% of available funds to go directly to LEAs to support educator-directed hours, small school building funds, school safety, and capital needs.
- Tier II Retirement – Allow an LEA to pay all or part of the required member contribution for retirement, which exceeds the contribution cap, on behalf of the participating Tier II Hybrid employees.

FOR MORE INFORMATION, CONTACT:

USBA/USSA/UASBO Lobbyist

Lexi Cunningham, Director USSA
Associate Executive Director USBA
801-694-1376 (C)
lcunningham@usba.cc
ussaut.org

UASBO Business Administrator Representative

Todd Hauber, Past President
801-652-0741
tahauber@graniteschools.org
(Granite Business Administrator)

USBA School Board Representatives

Teri Rhodes, President
435-512-7709
teri.rhodes@ccsdut.org
(Cache Board)

Mark Clement, Vice President-Elect
801-310-0967
markclement@alpinedistrict.org
(Alpine Board)

Curtis Whipple, Vice President
435-691-2037
curtis.whipple@waynesd.org
(Wayne Board)

Brigit Gerrard, Immediate Past President
801-628-9727
bgerrard@dsdmail.net
(Davis Board)

USSA Superintendent Representatives

John Dodds, President
435-590-3832
jdodds@garfk12.org
(Garfield Superintendent)

Dan Linford, 1st Vice President
801-663-8016
dlinford@dsdmail.net
(Davis Superintendent)

Kodey Hughes, 2nd Vice President
435-590-3489
Kodey.hughes@juabsd.org
(Juab Superintendent)

Cade Douglas, Past President
435-558-0999
cade.douglas@sevierdsd.org
(Sevier Superintendent)

UTAH SCHOOL BOARDS ASSOCIATION

(801) 566-1207 | 860 East 9085 South, Sandy, UT 84094 | utahschoolboards.org



USBE Funding Priorities

Prioritized Funding Requests | 2025 GS



	Programs/Request Amount	Description
1	WPU Value Increase Requested: \$306 Million	Increases the value of the WPU by 3.0% (\$135M) above the WPU inflation factor of 3.8%, for a combined increase of 6.8%.
2	Critical USBE FTE Needs Requested: \$1.3 Million	Addresses needs related to roles, responsibilities, requirements, and improving service to the field in response to audit findings.
3	Paid Professional Hours Requested: \$100 Million*	Compensates for work done beyond contract time, costs associated with conferences, and other activities that increase ability to meet the needs of students.
4	Grow Your Own Educator Pipeline Requested: \$7.3 Million	Addresses educator shortages while supporting local community members interested in earning their professional credentials in public education.
5	Student Information System (SIS) Requested: \$38 Million*	Creates a uniform reporting system, resources for LEAs without a sustainable SIS system, and potential FTE for statewide SIS data and reporting support.
6	Educator Incentives: National Board Certified Teachers Requested: \$1.6 Million	Rewards educators who have achieved national certification. Assists with the fees for this certification as well as the continued maintenance.
7	School Safety needs Assessment Findings Requested: \$100 Million*	Assists LEAs with resources to meet any safety needs identified by the School Safety Needs Assessment as required by UCA 53G-8-701.5.
8	Beverly Taylor Sorenson Arts Learning Program Requested: \$3 Million	Increases reach statewide to provide an engaged arts-rich experience for grades K-6, including an equitable funding schema to expand participation and reduce barriers.
9	School Lunch Requested: \$5 Million/\$156K*	Increases the number of public K-12 students that are enrolled in participating schools that can qualify for free breakfast and/or lunch.
10	Educator Supplemental Programs Requested: \$2 Million/\$414K	Expands supplemental salary programs to school positions not currently in code, including occupational therapists and physical therapists.

*One-time funding request



Governor Recommendations

Recommended Adjustments	GF/ITF		Other		Total
	Ongoing	One-time	Ongoing	One-time	
Public Education					
WPU Value Increase - Inflationary Adjustment (4%)	178,615,500	-	-	-	178,615,500
Statutory Enrollment Growth ^a	13,438,200	3,493,700	29,767,500	-	46,699,400
Basic Levy - WPU Value Rate ^b	-	-	31,508,600	-	31,508,600
School LAND Trust Distribution	-	-	5,092,600	-	5,092,600
State Employee Compensation & Benefits	1,066,200	1,326,200	544,000	649,000	3,585,400
USDB Teacher Steps & Lanes	1,895,300	-	-	-	1,895,300
Internal Service Fund Adjustments	351,000	-	2,000	-	353,000
Public Education Economic Stabilization Account Deposit ^c	51,409,200	-	-51,409,200	-	-
Public Education Subtotal	\$246,775,400	\$4,819,900	\$15,505,500	\$649,000	\$267,749,800
Public Education Economic Stabilization Account Appropriations					
Career & Technical Education Programs	-	-	-	137,252,700	137,252,700
School Safety Needs Assessment Findings	-	-	-	130,000,000	130,000,000
Paid Professional Hours	-	-	-	75,000,000	75,000,000
Small School District Capital Projects Fund	-	-	-	50,000,000	50,000,000
Minimum School Program Mid-Year Update	-	-	-	47,093,800	47,093,800
Stipends for Future Educators	-	-	-	8,400,000	8,400,000
Teacher Supplies & Materials	-	-	-	8,400,000	8,400,000
Grow Your Own Educator Pipeline	-	-	-	7,327,000	7,327,000
Reduced-Price School Lunch	-	-	-	5,245,300	5,245,300
Small District Funding Base	-	-	-	4,000,000	4,000,000
Managing Devices in Schools	-	-	-	3,661,700	3,661,700
School Safety Guardian Stipends	-	-	-	3,250,000	3,250,000
First Credential for All	-	-	-	3,000,000	3,000,000
Charter School Funding Base Program	-	-	-	2,000,000	2,000,000
Legal Support for Rural Schools	-	-	-	2,000,000	2,000,000
Pre-K Investment	431	-	-	2,000,000	2,000,000
SNAP Summer EBT	-	-	-	1,855,800	1,855,800
Video Conferencing Software ^d	-	-	-	1,563,300	1,563,300
Public Education Economic Stabilization Account Subtotal	\$0	\$0	\$0	\$492,049,600	\$492,049,600
Public Education Total	\$246,775,400	\$4,819,900	\$15,505,500	\$492,698,600	\$759,799,400

Source: GOPB FY26
Budget Book



Bill Requests

Introduced

S.B. 39

Education Testing Amendments

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: John D. Johnson

LONG TITLE

Committee Note:

The Education Interim Committee recommended this bill.

Legislative Vote: 11 voting for 0 voting against 9 absent

General Description:

This bill amends provisions relating to Utah standard assessments.

Highlighted Provisions:

This bill:

- ▶ increases the grade range for the English, mathematics, science, and writing sections of the state selected standards assessment; and
- ▶ removes provisions requiring the use of a different assessment for grades 9 and 10.



Bill Requests

Introduced

S.B. 32

Class Size Reduction Modifications

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Lincoln Fillmore

LONG TITLE

Committee Note:

The Education Interim Committee recommended this bill.

Legislative Vote: 12 voting for 0 voting against 8 absent

General Description:

This bill amends the class size reduction appropriation.

Highlighted Provisions:

This bill:

- ▶ renames the appropriation;
- ▶ modifies provisions regarding the use of class size reduction funding;
- ▶ modifies which grade levels the program applies to;
- ▶ requires a local education agency to establish and maintain certain policies regarding teacher to student ratios;
- ▶ expands permitted uses of the allocation to include certain staff supports;
- ▶ establishes reporting requirements;
- ▶ requires certain information to be publicly available; and



Tracking Sheet

Introduced

H.B. 42

English Learner Amendments

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Candice B. Pierucci

LONG TITLE

Committee Note:

The Education Interim Committee recommended this bill.

Legislative Vote: 10 voting for 0 voting against 10 absent

General Description:

This bill provides emergency funding to schools experiencing a significant increase in English language learner enrollment.

Highlighted Provisions:

This bill:

434

- ▶ defines terms;
- ▶ provides a school district with emergency funding if enrollment of students learning English meets or exceeds a threshold; and
- ▶ requires the state board to oversee an application process and distribute emergency funds.



Tracking Sheet

Introduced

H.B. 40

School Safety Amendments

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Ryan D. Wilcox

LONG TITLE

Committee Note:

The Law Enforcement and Criminal Justice Interim Committee recommended this bill.

Legislative Vote: 11 voting for 0 voting against 7 absent

General Description:

This bill modifies school safety provisions.

Highlighted Provisions:

This bill:

- ▶ modifies communication device requirements for new construction to post-completion determination;
- ▶ amends building standards;
- ▶ revises screening and training requirements for school safety personnel;
- ▶ adjusts school safety personnel provisions;
- ▶ changes safety assessment deadlines and responsibilities;
- ▶ establishes a school safety foundation for certain purposes;
- ▶ creates compliance supports;
- ▶ modifies certain administrative structures within the school safety program;
- ▶ amends the procurement code to allow a school safety foundation to use state cooperative contracts; and

435



Tracking Sheet

Introduced

Flag Display Amendments

H.B. 77

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Trevor Lee

LONG TITLE

General Description:

This bill allows a local education agency to display certain flags in a public school or charter school facility or grounds under certain circumstances and provides a remedy for a violation.

Highlighted Provisions:

This bill:

- ▶ defines terms;
- ▶ allows a local education agency to display in a public school or charter school facility or grounds the following flags:
 - the official United States flag;
 - an official Utah state flag;
 - a POW/MIA flag;
 - a flag that cannot be disturbed or altered;
 - a flag that represents an Indian tribe;
 - a flag that represents a city, county, municipality, or political subdivision of the state;
 - a current and official flag of a country or subdivision of that country;
 - a flag that represents a Utah college or university;
 - an official public school flag; or
 - a flag that represents a branch, unit, or division of the United States military;
- ▶ allows a public school or charter school to temporarily display a flag in a classroom that is a part of approved course curriculum; and

436



Tracking Sheet

My Legislature

Currently tracking 2025 General Session

There are [114 bills](#) available for this session.

Bills

My Tracked Bills (40)

437





Policy & Legal Services
2500 S. State Street
Salt Lake City, UT 84115

PHONE: 385-646-4009
FAX: 385-646-4351
www.graniteschools.org

To: The Board of Education
From: Doug Larson
Re: Policy Reading
Date: December 19, 2024

Policy and Legal Services will present Two First Readings during the next Board of Education meeting. A description of the policies under consideration is provided below.

Article VIII.B.12. Student Code of Conduct and Discipline of Students

This policy was updated to define making false claims or reports of a threat or emergency at a school as conduct that creates a substantial disruption to the school and can be considered a safe school violation. This change arises out of an increase in false reports of shooters, planned shootings, bomb threats, and other false claims that create a substantial cost to the community and District.

Article V.C.9. Vehicle Use Standards

This policy has been updated to account for new driving laws and the use of cell phones in District Vehicles. The District accident response process has also been added to the policy. This policy change was made in anticipation of an influx of new District drivers from the CTE program, and to match new state laws regarding the use of handheld and hands-free devices while driving.

Article VIII.B.12. Student Code of Conduct and Discipline of Students

A. Statement of Purpose

The Granite School District (District) Board of Education (Board) recognizes that a safe, positive learning environment in all schools is the District’s highest priority. The District employs a framework of Multi-Tiered Systems of Support (MTSS) to provide necessary interventions, reduce behavior problems, and increase long-term success for all students. The MTSS framework incorporates principles of student advocacy, positive behavior and intervention supports, and restorative practices with the intent of building positive, instructionally responsive, and equitable systems within the district and each school.

B. Definitions

1. “Disruptive student behavior” includes conduct that causes a material and substantial interference with the operation of the school or school programming including conduct described in Utah Code §53G-8-209(2)(b).
2. “Emergency removal” or “change of placement” are synonymous and refer to a change in placement or a change of location based on a determination that the presence of a student poses a continuing danger or threat of danger to other persons or property and/or an ongoing threat of disrupting school programming or the academic process.
3. “Long-term suspension” means an out-of-school suspension of ten or more days.
4. “Multi-Tiered Systems of Support (MTSS)” has been adopted by Granite School District as the framework for providing targeted interventions and supports through a tiered approach to students who struggle to comply to behavior expectations, conduct policies, and/or criminal laws.
5. “Out-of-school suspension” means administrative exclusion from school program attendance for fewer than ten consecutive days.
6. “Parent” includes a custodial parent of a school-age child, a legal guardian of a school-age child, or any other person exercising parental or guardianship authority over the child.
7. “Qualifying minor” means a school-age child who is at least nine years old; or turns nine years old at any time during the school year.
8. “Restorative practices” are practices based on principles of restitution, rehabilitation, and reconciliation aimed at improving and repairing relationships

between students and with the school community after a student has violated behavior expectations, conduct polices, and/or criminal laws.

9. “School-age child” means a minor who is at least six years old but younger than 18 years old and is not emancipated.
10. “School year” means the dates designated by the Board as the school year.

C. Positive Behavior Expectations, Prevention, and Intervention

1. Students shall treat all teachers, administrators, staff members, and other students with respect and comport themselves in a manner that maintains a safe and positive learning environment in schools. Student code of conduct includes student behavior expectations stated in state laws, district policies and memoranda, school policies, and school-wide behavior plans. Failure to comply with any of the above may constitute a code of conduct violation.
2. School administrators shall work with school staff, patrons, and students to establish a school-wide behavior plan for students that includes a framework of school-wide positive behavior expectations and supports.
3. School staff are responsible to interact positively with students and appropriately correct behavior in a timely manner. Behavioral corrections should be done with the goal of increasing positive behavior outcomes and improving the student’s social and emotional well-being.
4. In circumstances where students violate the code of conduct, or behavior becomes disruptive to the learning environment, school administrators and staff shall engage in appropriate tiered interventions that serve to correct misconduct while maintaining and/or building healthy relationships.
5. Schools shall intervene at the lowest-possible, appropriate level according to the MTSS framework. Schools may engage in a variety of interventions, utilize restorative practices, and impose consequences that are consistent with school behavior plans and suitable to the needs of the parties (see section E below).
6. Any intervention shall be consistent with established rules and regulations. The District expressly prohibits corporal punishment, unnecessary or excessive use of force, physical and verbal aggression, cruel or abusive treatment toward students, and unreasonable use of physical restraint (see Administrative Memorandum No. 6 Prohibition of Corporal Punishment and Unreasonable Use of Physical Restraint).

7. Students in need of additional academic or behavior support shall be identified according to the Student Support Team (SST) referral process. School personnel shall review and consider a student's unique circumstances and student specific data to develop and implement interventions and supports. The school SST shall comply with Child Find obligations (see Administrative Memorandum No. 62 Students with Disabilities). The SST may request additional resources and support from the District to assist a student with behavioral issues.

D. Administrative Investigations

1. School administrators shall initiate investigations into all reported code of conduct violations.
2. All investigations shall be prompt and thorough and meet the due process requirements based on the severity of the infraction and/or the particular type of misconduct reported (*e.g.*, *Goss v. Lopez* and Title IX sexual harassment due process requirements).
 - a. After an initial, preliminary investigation, if school officials suspect criminal conduct, they shall report immediately to law enforcement.
 - b. After an initial, preliminary investigation, if school officials suspect sexual harassment as defined under Title IX, they shall report immediately to the District Title IX Coordinator.
3. At a minimum, a thorough investigation includes interviewing all parties or obtaining written statements, gathering all other relevant evidence, allowing the student(s) accused of code of conduct violations an appropriate opportunity to respond to the allegations, drawing conclusions based on the evidence, and documenting the outcome of the investigation.
4. Where code of conduct violations involve criminal conduct, sexual misconduct, bullying, cyberbully, hazing, harassment, discrimination, students with disabilities, or other aggravating and complicating factors, school administrators shall communicate with School Leadership and Improvement directors and make collaborative determinations with other appropriate departments: Prevention and Student Placement, Educational Equity, Special Education, Granite Police, and Policy and Legal Services.
5. Formal Title IX sexual harassment investigations (as opposed to sexual misconduct) have heightened procedures due process requirements under 34 CFR Part 106. Administrators shall work with Educational Equity and Policy and

Legal Services to complete all requirements for formal Title IX sexual harassment investigations.

6. If a student has a qualifying disability under the Individuals with Disabilities Education Improvement Act (IDEA) or Section 504 of the Rehabilitation Act (Section 504), separate procedures for handling student misconduct may apply based on procedural safeguards in federal law. School administrators shall work with the Special Education department to ensure compliance with federal law.
7. Administrators shall gather evidence regarding aggravating and mitigating factors to help determine the level of response that is appropriate. Aggravating factors may require higher levels of intervention and more serious consequences, while mitigating factors may reduce the level of intervention necessary.

E. Suspension, Alternatives to Suspension, and Restorative Practices

1. Restorative practices focus on rehabilitation of a student and reparation of the harm done. This process affords students an opportunity to participate in activities that help make restitution or correct the impacts of the misconduct. Wherever possible, administrators shall allow students the option of engaging in restorative practices as an alternative or in tandem with student discipline.
2. Restorative practices or alternatives to suspension should not be used in circumstances where it will increase emotional distress of a victim, escalate conflict, or pose an ongoing threat.
3. After conducting a thorough investigation and considering alternatives to suspension, if a school administrator determines to suspend a student, a parent shall be contacted as soon as possible and provided the following information:
 - a. Notice of the suspension
 - b. Grounds for the suspension
 - c. Duration and dates of the suspension
 - d. Suitable times for informal conferences with student and parent
 - e. Determination of the best way to transfer custody of the student to the parent or other authorized individual
4. Schools have the discretion to suspend students for code of conduct violations for up to three days without further approval. Suspensions of more than three days, and up to ten days, require approval from Prevention and Student Placement. The decision to suspend a student shall be made on a case-by-case basis considering

the pattern of conduct, severity of violation, threat to safety, disruption to the orderly function of school, impact of the conduct on other students or school personnel, and any other aggravating or mitigating circumstances.

5. A student receiving an out-of-school suspension shall immediately leave school campus. During a suspension, a student is not allowed to come onto school property, participate in extracurricular activities, or attend school-sponsored events. A student may be considered trespassing if he or she comes onto school grounds while suspended.
6. Out-of-school suspensions are excused absences. The school shall ensure that a suspended student is able to obtain homework, and upon the student's return, provide the student an opportunity to make up any learning assessments due during the period of suspension.
7. Suspensions up to ten school days:
 - a. A school administrator has authority to suspend a student for up to three consecutive school days.
 - b. Before a student is suspended for a time period less than ten days, the student must first be provided notice of the grounds for suspension and an explanation of the evidence. The student shall then be afforded an opportunity to explain and/or refute the grounds for suspension (*Goss v. Lopez* due process).
 - c. If an administrator intends to suspend a student for more than three days but less than ten days, the administrator shall obtain permission from Prevention and Student Placement.
 - d. If a student is suspended multiple times during the school year, and the cumulative number of days suspended within the school year will exceed ten days, administrators shall first seek permission and guidance from Prevention and Student Placement.
8. Suspensions beyond ten school days:
 - a. A school administrator does not have authority to suspend a student for more than ten days or impose a sanction that results in removal from an assigned classroom or alternative placement. Long-term suspensions, alternative placements, and emergency removals are imposed by Prevention and Student Placement only.

- b. School administrators may recommend a long-term suspension or alternative placement only after the administrator has conducted a thorough investigation and has submitted an Incident and Offense Reporting Form and supporting evidence to the Conduct or Safe School Committee chairperson at Prevention and Student Placement.¹
9. A student with disabilities receiving services under IDEA or Section 504 shall not be suspended for more than ten (10) cumulative days during a school year without holding a manifestation determination hearing.

F. Referrals to District Conduct and Safe School Committees

- 1. Persistent and/or flagrant student misconduct may be referred to the District Conduct Committee (Conduct Committee). Examples of conduct that may be referred to the Conduct Committee include the following:
 - a. Frequent or flagrant willful disobedience; defiance of proper authority; refusal to attend school (truancy); or disruptive behavior, including the use of improperly prejudiced, profane, vulgar, obscene, or abusive language or language that incites violence
 - b. Behavior that may pose a risk to the safety and welfare of other students or school personnel or the school's operation, including but not limited to fighting and excessive roughhousing
 - c. Willful destruction or defacing of property, behavior that threatens harm or actually causes harm to property, and theft of property
 - d. Behavior that can be considered sexual misconduct (sexual misconduct short of sexual harassment as defined under Title IX)
 - e. Persistent gang related conduct that disrupts school operations or poses a risk to physical safety
 - f. Persistent or egregious bullying, cyberbullying, hazing, or retaliation (see Article VIII.B.9. Prohibition of Bullying, Cyberbullying, Hazing, and Retaliation)
 - g. Persistent or egregious discrimination, harassment, or retaliation based on race, color, sex, pregnancy, religion, national origin, marital status, disability, sexual orientation, gender identity, or any other legally

¹ The Conduct Committee and Safe School Committee draw from school and district administrators (including social workers, psychologists, and counselors) and Granite Police officers.

G. Hearing Procedures

1. Hearings shall only be held in matters in which a long-term suspension, alternative placement, or emergency removal has been recommended by administration.
2. Prevention and Student Placement shall send notice of the date, time, and place of the hearing to parents and/or interested parties. The student's parents are strongly encouraged but not required to attend. The student may be represented by an attorney at the hearing, although the District may also invite an attorney at its discretion.
3. A school administrator shall present evidence of the student's misconduct, including evidence and information gathered during the investigation. Witness statements or summaries may be offered, but care shall be taken to keep witnesses' names confidential to the extent possible.
4. Student(s) and parents shall be given an opportunity to present and/or refute evidence and respond to all allegations.
5. Following the hearing, the Safe School Committee shall weigh the evidence presented and determine if a long-term suspension, alternative placement, emergency removal, or other action is warranted. The Safe School Committee shall communicate its determination with the student and parents.
6. The determination shall include disciplinary measures and a plan for the student's return to school. The determination may also prescribe restorative practice measures in lieu of, or in combination with, other disciplinary or remedial measures.

H. Appeal Procedures

1. A student's parents may appeal the determination of the District Conduct (or Safe School) Committee to the director of Prevention and Student Placement by submitting a written request for an appeal.
2. The director of Prevention and Student Placement and at least two other district officials will meet to consider:
 - a. new evidence that was not available during the investigation;
 - b. evidence that an investigation was inadequate or the administrative procedures outlined in this policy were not followed; or
 - c. evidence of bias on the part of the Safe School Committee.

3. If the grievance offers no evidence described above, the grievance shall be denied without further investigation. Simply disagreeing with the outcome of a hearing or with a Safe School Committee’s decision is insufficient grounds for a grievance.

I. Reinstatement

Prior to reinstatement, parents (or representative) shall meet with designated school officials to review causes of the suspension, a behavior plan and any behavior contracts, and restorative practice conditions. Behavior plans and contracts and restorative practices shall take into consideration the needs of students previously harmed or victimized by the violations of behavior expectations, conduct policies, and/or criminal laws. Before suspended students return to school, administrators, parents, and/or the SST shall collaborate and put in place appropriate supports and protections reasonably calculated to prevent recurrence of similar harmful conduct, retaliation, and/or future victimization.

REFERENCES

Code of Federal Regulations Title 34, Part 106 Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance
Utah Code §53G-8-302 Prohibition of Corporal Punishment – Use of Reasonable and Necessary Physical Restraint
Utah Code §53G-8-205 Grounds for Suspension or Expulsion
Utah Code §53G-8-209(2)(b) Extracurricular Activities - Prohibited Conduct
Utah Code §53G-8-206 Delegation of Authority to Suspend or Expel a Student – Procedure for Suspension – Readmission
Utah Code §76-1-601 General Provisions Definitions
Utah Code §76-9-902 Prohibition of Gang Activity
Utah Admin. Code Rule R277-609 Standards for LEA Discipline Plans and Emergency Safety Interventions
Utah Admin. Code Rule R277-613 LEA Disruptive Student Behavior, Bullying, Cyber-bullying, Hazing, Retaliation, and Abusive Conduct
Article V.C.1. Prohibition of Discrimination, Harassment, and Retaliation
Article VIII.A.24. Electronic Devices and Acceptable Use of Technology
Article VIII.B.9. Prohibition of Bullying, Cyberbullying, Hazing, and Retaliation
Administrative Memorandum Number 6, Prohibition of Corporal Punishment and Unreasonable Use of Physical Restraint
Administrative Memorandum Number 17, Student Services Procedures
Administrative Memorandum Number 62, Students with Disabilities
Administrative Memorandum Number 95, Prohibited Substances
Administrative Memorandum Number 106, Safe Schools Policy

Article V.C.9. Vehicle Use Standards

A. Authorized and Unauthorized Use of District Vehicles

1. District vehicles shall only be used for official district business.
2. ~~Use of district vehicles outside of the state is not authorized.~~ District vehicles shall only be used in the State of Utah.
3. ~~Unless otherwise authorized, the following are examples of the unauthorized use of a district vehicle:~~ District vehicles shall not be used for the following:
 - a. Transporting family, friends, pets, associates or other persons who are not district employees for personal reasons that do or are not serving the interests of the district.
 - b. Transporting hitchhikers.
 - c. Transporting acids, explosives, weapons, ammunition, hazardous materials, and flammable materials. Transporting the above-referenced items or materials is authorized when it is specifically related to employment duties.
 - d. Extending the length of time that the district vehicle is in the operator's possession beyond the time needed to complete the official purposes of the trip.
 - e. Operating or being in actual physical control of a district vehicle with any measurable alcohol concentration in the person's body, under the influence of any drug to a degree that renders the person incapable of safely operating a vehicle, and/or in violation of any state or local law or ordinance that governs reckless driving or operating a vehicle in willful or wanton disregard for the safety of persons or property.
 - f. Operating a district vehicle for any activity that is not included in the employee's job description.
 - g. Using a district vehicle for personal convenience, such as including when a personal vehicle is not ~~operational~~ available.
 - h. Permitting a district vehicle to be driven by an unauthorized driver or used to transport an unauthorized passenger.
4. A District employee may not operate a District vehicle in a manner that is unsafe or if operation could endanger any person or property.
5. District vehicles may be taken to an employee's person's home overnight with the superintendent's approval when the person's employee's assignment necessitates immediate access to the vehicle. Travel to and from work shall be on a direct route.
6. School busses may be taken to the driver's home between routes with the approval of the transportation director.

B. Personal Use Standards

1. Personal use of district vehicles ~~is not~~ may be allowed in except in the following some limited or exceptional circumstances such as:
 - a. Safeguarding the life, health, or safety of ~~the driver or passenger~~ an individual in an emergency.
 - b. Stopping for a personal purpose during a regularly scheduled break or lunch.
 - c. For individuals authorized to take a vehicle home over night, stopping on the way to or from work for a personal purpose.
2. An employee spending at least one night on approved travel to conduct district business may use a district vehicle in the general vicinity of the overnight lodging for reasonable purposes such as the following approved activities:
 - a. Traveling to restaurants and stores for meals, breaks and personal needs.
 - b. Traveling to grooming, medical, fitness, or laundry facilities.
 - c. Traveling to and from recreational activities, such as to theaters, parks, or to the home of friends or relatives, provided the employee has received specific approval for such travel from the employee's supervisor.
3. Employees operating District vehicles shall:
 - a. Refrain from engaging in any activities that distract from safely operating a vehicle (eating, grooming, etc.).
 - b. Pull off to a safe area and stop driving to receive a phone call, unless using a hands-free device in compliance with state law.
 - c. Comply with state law prohibiting text messaging while operating a moving District vehicle.
 - d. Inspect vehicles before operating to ensure the vehicle will function in a safe manner.
 - e. Report all accidents immediately to their supervisor and to Utah State Risk Management.
 - f. Use good judgment concerning weather and driving conditions in and make prudent travel adjustments when necessary.

- g. Turn off the ignition, close all windows, lock the doors, and secure the District vehicle whenever the vehicle is left unattended.
- h. Ensure the mileage log requirements are completed.
- i. Not use a vehicle for something other than the intended purpose of the vehicle and shall not exceed manufacture's rated payload capacity or towing capacity.
- j. Refrain from operating a District vehicle if mechanical or other technical problems occur with the vehicle, and all such problems shall be immediately reported to the department director.

C. Violations of Motor Vehicle Laws

- 1. Drivers shall obey all motor vehicle laws while operating a state vehicle.
- 2. Any driver who, while operating a district vehicle, receives a citation for violating a motor vehicle law shall immediately report the receipt of the citation to their respective supervisor.
- 3. Any driver who receives a citation for violation of motor vehicle laws shall be personally responsible for paying fines associated with ~~any~~ and all citations.
- 4. Failure to obey traffic laws while driving or occupying a District vehicle may result in suspension or revocation of the employee's authority to operate District vehicles. Depending on the nature of the violations, it may result in employment action up to and including termination of employment.

D. Seat Restraint Use

- 1. All operators and passengers in district vehicles, except passengers on school busses, shall wear seat belt restraints while in a moving vehicle. The operator of the District vehicle, other than a school bus, shall limit the number of passengers to the number of seatbelts available in the vehicle.
- 2. The operator of the District vehicle, other than a school bus, shall ensure that all Utah state laws are followed with respect to child restraints devices for young and small children.

E. Smoking in District Vehicles

Smoking or vaping of any kind is prohibited in all district vehicles. Individuals in District vehicles are subject to district policy IX.A.1.b – Drugs, Alcohol, and Tobacco.

All district vehicles are designated as “nonsmoking.”

F. Accidents

If, while operating a District vehicle, an employee is involved in an accident resulting in personal injury or property damage, the employee shall follow directions found on the District Accident Procedures card found in the vehicle. The operator shall:

1. Immediately call 911 to summon law enforcement—under no circumstances shall a district employee involved in an accident when driving a District vehicle be persuaded not to notify law enforcement.
2. Request that all parties remain and render assistance at the scene of the accident, if possible, until a law enforcement representative has released them.
3. Refrain from rendering judgment concerning the seriousness of any bodily injury or damage to property, but shall, instead, defer to law enforcement and other official first responders.
4. Make statements regarding the accident to law enforcement officers, official first responders, and designated District officials only.
5. Notify the employee’s immediate supervisor as soon as possible.
6. Complete and file accident reports, along with police reports and any other relevant information, with the District Risk Manager.