

Study Session and Business Meeting

Tuesday, November 18, 2025 Mountain Time

JATC South Campus (Board Conference Room), 12723 S. Park Avenue (2080 West),
Riverton, Utah 84065

1. **STUDY SESSION – OPEN MEETING** - 4:00 p.m.

1.A. West Jordan City ZAP Tax Application

Speaker (s) : Mr. Brian Barnett, Chair, Facilities Advisory Committee; and Mr. Scott Thomas, Administrator of Auxiliary Services

1.B. Review of Proposed Boundary Changes

Speaker (s) : Dr. Michael Anderson, Associate Superintendent

1.C. Summer Projects 2026 Update

Speaker (s) : Mr. Scott Thomas, Administrator of Auxiliary Services; Mr. Dave Rostrom, Director, Facility Services; and Mr. Ian Roberts, Facility Capital Outlay Manager

1.D. Field House Follow-Up

Speaker (s) : Dr. Anthony Godfrey, Superintendent of Schools; and Mr. John Larsen, Business Administrator

2. **GENERAL SESSION – OPEN MEETING** - 6:30 p.m.

2.A. Flag Ceremony, Pledge of Allegiance, and National Anthem

2.B. Reverence

2.C. Celebrating Schools

2.D. Resolutions of Appreciation

2.E. Board Member Recognitions

2.F. Superintendent's Recognitions

3. **Public Comments**

4. **General Business - Motion to Approve Consent Agenda Items**

4.A. Board Minutes

4.B. 2025-26 School LAND Trust Amendment for Hidden Valley Middle School

4.C. LEA Specific Licenses

5. **General Business - Motion to Accept Consent Agenda**

5.A. Expenditures

5.B. Financial Statements

5.C. Personnel - Licensed and Education Support Professionals

5.D. Non-compliance Report

6. **Special Business Items**

6.A. Recommendation to Approve Boundary Changes to Balance Enrollment and Align Middle and High School Boundaries for the Midas Creek Area
Speaker (s): Dr. Michael Anderson, Associate Superintendent

6.B. Recommendation to Approve Boundary Changes to Balance Enrollment in the Northwest Area of the District
Speaker (s): Dr. Michael Anderson, Associate Superintendent

6.C. Recommendation to Adopt the Annual Comprehensive Financial Report (ACFR) for Fiscal Year Ended June 30, 2025
Speaker (s): Mr. Bryce Dunford, Chair, District Finance & Audit Board Advisory Committee; Mr. John Larsen, Business Administrator; and Mr. Kyle Greene, Squire & Company, PC

6.D. Recommendation to Approve Proposed Policy Revisions to Administrative Policy A7 *Suggestions from Employees*; Board Policy G103 *Board Members' Principles of Operation - Conduct and Ethics*; and Board Appendix *Guidelines for New Board Members Orientation*
Speaker (s): Mr. John Larsen, Business Administrator

7. **Bids**

7.A. Information Systems - Skyward Qmlative Student Management Suite

8. **Information Items**

8.A. Superintendent's Report
Speaker (s): Dr. Anthony Godfrey, Superintendent of Schools

9. **Discussion Items**

9.A. Committee Reports and Comments by Board Members

9.B. Topics for Bulletin Board

10. **Motion to Adjourn to Closed Session**

11. **POTENTIAL CLOSED SESSION**

11.A. Character and Competence of Individuals
(Personnel)

11.B. Property

11.C. Potential Litigation

11.D. Negotiations

11.E. Security

Jordan School District
MINUTES OF BOARD OF EDUCATION MEETING
October 28, 2025

The Board of Education of Jordan School District met in study, general, and closed sessions on Tuesday, October 28, 2025, beginning at 4:03 p.m. at JATC South (Board Conference Room), 12723 S. Park Avenue (2080 West), Riverton, Utah. The sessions were also provided electronically via YouTube.

STUDY SESSION

Those recognized or signed in as present:

Niki George, Board President
Bryce Dunford, First Vice President
Brian W. Barnett, Second Vice President
Erin Barrow, Board Member
Lisa Dean, Board Member
Darrell Robinson, Board Member, via electronic connection
Suzanne Wood, Board Member
Anthony Godfrey, Superintendent
John Larsen, Business Administrator
Michael Anderson, Associate Superintendent
Paul Van Komen, BVKTS Law
Sandy Riesgraf, Director, Communications
Doug Flagler, Manager, Communications
Kraig Williams, Marketing & Social Media Specialist, Communications
Lisa LeStarge, Administrative Assistant

President George presided and conducted. The Board of Education met in a study session to discuss the following:

A. Review of Board Newsletter

Superintendent Godfrey praised the Communications staff for their good work, especially with the Supercast podcast which has highlighted positive District news in over 300 episodes to date. He thanked the Board for their support in expanding the Communications team, whom he invited to share their presentation.

Director of Communications Sandy Riesgraf introduced Doug Flagler and Kraig Williams, Communications specialists, and explained the following modes of communication utilized by the District:

- Bulletin Board (2024): quarterly Board newsletter sent to parents using ParentSquare and 44,000 other households within District boundaries via MailChimp (a \$400 per month marketing email platform)
- Trifold mailer (2019): sent twice per year to 87,000 households at a cost of \$14,000 for each mailing
- Postcard mailer: sent to 105,000 households at a cost of \$16,000
- Board summary: posted after every Board meeting on the District website and emailed to employees
- Board recognitions: posted on the District website and social media platforms
- Live streaming of Board meetings: recorded and time stamped
- JSD website: high-traffic site with 142,645 monthly/1.7 million yearly active users
- JSD Facebook page: 3.8 million views in 10 months and increasing in views by 124% due to an additional hire in the Communications department
- Instagram: 103% increase in viewing in the first eight months of 2025
- Supercast podcast: emailed to all employees and posted on social media platforms
- Additional marketing: school bus ads, banners, and meta ads
- Fun Fact Friday and District Dollars: Board posts on the District webpage in previous years

Board members discussed using a text link, advertising in City Journals, or sending postcards with links to the District website and social media platforms. It was mentioned that the monthly cost for the email marketing platform includes regular updates of addresses and opt in/opt out preferences for households in District boundaries.

It was decided the Bulletin Board newsletter will be sent to parents monthly through ParentSquare. The Bulletin will also be emailed (monthly/quarterly by respondent's preference) to other households that have opted to receive information from the District. The Communications department will create the Bulletin with content specified by Board members during pertinent discussion in monthly business meetings. It is intended to begin sending the newsletter in November 2025. In addition, the Communications department was invited to return to a future Board meeting to share ideas for creating a yearly summer mailer.

B. Review of Proposed Policy Revisions to Administrative Policy A7 *Suggestions from Employees*; Board Policy GP103 *Board Members' Principles of Operation – Conduct and Ethics*; and Board Appendix *Guidelines for New Board Members Orientation*

Business Administrator John Larsen explained the State Board of Education recently updated policies, thus requiring Jordan to change Administrative Policy A7, Board Policy GP103 and the Board Appendix to comply with USBE Rule R277-123-7. The following revisions are proposed:

- Add a requirement in Policy GP103 for all Board members to view a second required "hotline" training video (in addition to the other required "internal audit" video listed on the training site)
- Change the Appendix *Guidelines for New Board Members* to include this second "hotline" training
- Change Policy A7 to include details regarding procedures for a hotline complaint
- Include the link to the complaint hotline on every school's website

Suzanne Wood asked about changing the hotline link wording to "complaints/suggestions" instead of "accounting/fraud." Mr. Larsen said although the link was originally used to report fraud, it is now also used for suggestions, complaints, and non-compliance. He will ask the District webmaster if the link wording could be changed.

Board members agreed with the proposed changes and to bringing this agenda item back to the November 18, 2025 business meeting for a vote.

C. Review of Updated Survey Results for Potential Boundary Changes

Associate Superintendent Michael Anderson said that, at the Board's request, the boundary survey was reopened from October 15 through October 27, 2025 to garner more responses. An additional 256 people took the survey and there were 83 comments submitted.

Dr. Anderson noted overall there was no variation from original trends:

- Area 1: strong support for keeping students at Elk Ridge together and emphasis on the need for busing
- Area 2: strong opposition. Concern over students who will now require busing to a farther school
- Area C: only two comments that were undecided
- Non-impacted areas: general agreement that change is needed

Dr. Anderson reviewed the following dates:

- October 28, 2025 – public comment will be taken
- November 11, 2025 – Public Hearing
- November 18, 2025 – potential Board action

President George suggested a secondary priority permit rollout to allow middle and high school students the opportunity to attend their current feeder school for the remainder of their schooling instead of moving to their proposed boundary change school.

After discussion, President George made the following motion:

MOTION: It was moved by Niki George and seconded by Brian Barnett to extend the priority permit window to secondary students in the northwest area of the District, allowing them to attend their current secondary feeder school rather than the proposed boundary change middle school or high school. In addition, that administration will track data of the students in affected boundary change areas, to determine if they exercised this priority permit option. The motion passed with a unanimous vote.

At 6:12 p.m., the meeting adjourned. The general session started at 6:35 p.m.

GENERAL SESSION

Those recognized or signed in as present:

Niki George, Board President
Bryce Dunford, First Vice President
Brian W. Barnett, Second Vice President
Erin Barrow, Board Member
Lisa Dean, Board Member
Darrell Robinson, Board Member, via electronic connection
Suzanne Wood, Board Member
Anthony Godfrey, Superintendent
John Larsen, Business Administrator
Michael Anderson, Associate Superintendent
Paul Van Komen, BVKTS Law
Scott Thomas, Administrator of Auxiliary Services
Bonnie Brennan, Director, Insurance Services
Kurt Prusse, Director, Purchasing
Sandy Riesgraf, Director, Communications
David Rostrom, Director, Facility Services
Jason Skidmore, Director, Career & Technical Education
Lisa LeStarge, Administrative Assistant
Janet Sanders, President, Jordan Education Association
Alexandria Humphries
Shalisa Evans
Amber Sloan
Kournie Spencer
Rachel Loeffler
Brittanie Stevens
Karissa Kim
Christie Feil
Jeff Rifleman
Michelle Mcaffee
Cody Neilson

President George presided and conducted. She welcomed those present. Jack Yeomans, Blake Wilson, and Teancum Bradley, Student Body Officers at West Hills Middle School, led everyone in the Pledge of Allegiance. Reverence was given by Maycee Larsen, West Hills Middle School.

Celebrating West Hills Middle School

Ashlyn Strasser, Student Body Officer of West Hills Middle School, presented information to the Board about the good things happening at this school and reviewed some of the programs and activities in which students and faculty members participate.

Resolutions of Appreciation

Lisa Dean read a Resolution of Appreciation for the following former Jordan District employees who recently passed away:

Frances Jeniel Boren Apostol – employed by Jordan District from 1956 to 1958, and 1981 to 1999
Ralph Walter Pace – employed by Jordan District from 1961 to 1991

Board Member Recognitions

Erin Barrow attended Unified Soccer Tournaments recently and is grateful for the efforts of those that participate and organize these events. She also attended some School Community Council meetings and thanked parents for their engagement and participation.

Suzanne Wood also enjoyed Unified Soccer Tournaments. She announced three Jordan teams placed in the State finals: Bingham, Herriman (blue team), and West Jordan (white team). She thanked administration, District Athletic Director Bryan Veazie, teachers, volunteers, and parents for supporting these athletes.

Lisa Dean recognized speech language pathologists and audiologists for their work with District hearing screenings. She thanked PTA members for their work with school fundraisers. Ms. Dean also recognized Columbia Elementary School for being certified as a “School of Kindness” by the One Kind Act a Day Foundation.

Niki George encouraged everyone to attend Unified Sports, saying they bring true sportsmanship to the field. She attended a combined band performance by West Hills Middle, Sunset Ridge Middle, and Copper Hills High Schools and gave a shoutout to the teachers.

Superintendent’s Recognitions

Dr. Godfrey said he also loves Unified Sports. He pointed out that Halloween occurs this Friday, October 31st, and thanked all staff members for managing the holiday festivities.

I. Opportunity for Public Comment: Consideration of Boundary Changes Potentially Impacting Midas Creek Elementary School and Northwest Areas

Alexandria Humphries, a parent, expressed concern over the proposed northwest area boundary change, which may move her student and others to a school much farther away than their current school.

Shalisa Evans, an employee, said the proposed boundary change will affect counselor to student ratios and causes job insecurity for employees.

Amber Sloan, a parent, said she is concerned about how the Midas Creek Elementary feeder boundary change will affect sports programs, particularly the Riverton youth football conference.

Kourtne Spencer, a parent, said the boundary changes make sense. She thanked the Board for giving families the option to continue at their current schools.

Rachel Loeffler, a parent, spoke in favor with the proposed boundary changes. She said parents at Midas Creek did not choose the original boundary, but believes the Board has the opportunity now to assist families in that area with a boundary change that will keep students together from elementary throughout high school.

Brittanie Stevens, a parent, expressed concern over the divisive impact of proposed boundary changes on students and their mental health.

Karissa Kim, a parent, spoke in favor of the boundary change, saying that it will unify the Midas Creek area and help build strong relationships.

Christie Feil, agreed with the boundary change, saying that data reflects this great need.

President George invited Mr. Larsen, business administrator, to read comments about potential boundary changes submitted to *boardcomments@jordandistrict.org* from the following individuals, whose comments are summarized below:

Genesis Roe, James Madsen, April Hunter, Amy Bishop, and Camilla Congrove each expressed concern over proposed changes to area 2, explaining it would create hardship for their children and families. They requested the Board reconsider this boundary option.

President George gave a reminder that Board guidelines allow for no more than 45 minutes for public comments. Due to time constraints and concern that there were other patrons waiting to speak, it was decided that Mr. Larsen forward any additional emailed comments, submitted to *boardcomments@jordandistrict.org*, to all Board members.

II. **Public Comments**

A. **Public Comments Regarding Non-Agenda Items**

Jeff Rifleman, a patron, said he previously emailed Board members about an incident with a student that occurred last year. He expressed concerns about discipline and Title IX and asked for discipline policies to be changed.

Michelle Mcaffee, a parent, expressed concern about safety in secondary schools. She said her son was the victim of assault and bullying at school; and she read a list of things she would like the Board to change in regards to discipline in the District.

Cody Neilson, a student, said he was assaulted by members of the West Jordan High School football team and fears for his safety. He asked the Board to take measures to assure safety and security for all students.

President George invited Mr. Larsen, business administrator, to forward any additional emailed comments submitted to *boardcomments@jordandistrict.org* to all Board members.

III. **General Business – Consent Agenda**

A. **Motion to Approve Consent Agenda Items**

1. **Minutes**

Minutes of the Board of Education meetings held September 23, 2025 and October 14, 2025, were presented to the Board of Education for approval.

2. **Teacher and Student Success Act (TSSA) 2025-26 Plan Framework**

The Jordan School District Board of Education Teacher and Student Success Act (TSSA) Framework for 2025-26 was presented to the Board of Education for formal approval.

MOTION: It was moved by Lisa Dean and seconded by Erin Barrow to approve Consent Agenda items A1 through A2, as recommended. The motion passed with a unanimous vote.

B. Motion to Accept Consent Agenda Items

1. Expenditures

Expenditures for the month of September 2025 were provided to the Board of Education.

2. Financial Statement

The financial statement through September 30, 2025, was provided to the Board of Education. A copy is attached at the conclusion of these minutes. (Attachment 1)

3. Personnel – Licensed and Education Support Professionals

Personnel changes for the month of September 2025 were provided to the Board of Education.

4. Non-Compliance Report

MOTION: It was moved by Lisa Dean and seconded by Erin Barrow to accept Consent Agenda items B1 through B4, as recommended. The motion passed with a unanimous vote.

III. Bid Recommendations

**A. School or Department
Insurance Services**

**Items for Bid
Employee Insurance and Benefit
Consultant Services**

Bidders
Alliant Insurance Services
Arthur J. Gallagher & Co.
GBS Benefits, Inc.
Moreton & Company

Amount of Bid
Cost to District \$0
Estimated Cost to Carriers:
\$165,000.00

Purpose: To enter into a contract with a qualified employee insurance and benefit consultant firm to assist Jordan School District in the management of its employee health and welfare benefit programs.

Recommendation: It was recommended awarding a contract to Alliant Insurance Services. They complied with the specifications, terms, and conditions outlined in the RFP documents. The Insurance Advisory Committee made the recommendation based on the results of the evaluation process and final ratings of the proposals.

MOTION: It was moved by Lisa Dean and seconded by Suzanne Wood to approve the bid for Employee Insurance and Benefit Consultant Services for Insurance Services, as recommended. The motion passed unanimously.

**B. School or Department
Career & Technical Education**

**Items for Bid
Greenhouse at Herriman High
School**

Bidders
Crew General Contractors
Daw Construction Group

Amount of Bid
\$698,352.00

Judd Construction
KIER Construction
Slider Construction

Purpose: To construct a greenhouse at Herriman High School

Budget: General CTE Add-on Budget

Recommendation: It was recommended awarding the contract to the lowest responsive, responsible and acceptable bidder, Daw Construction Group. The company complied with the specifications, terms, and conditions outlined in the bid documents.

MOTION: It was moved by Erin Barrow and seconded by Suzanne Wood to approve the bid for a Greenhouse at Herriman High School, as recommended.

Board members expressed concern about the need and cost of building a school greenhouse. Mr. Barnett speculated that a greenhouse could be built for much less than the bid amount and said he would like to postpone the vote until more comparisons could be done.

Jason Skidmore, director of Career and Technical Education, said the greenhouse would allow for expansion of the high school agriculture program and he gave information on the size and location of the project. He noted any revenue generated by the horticulture program would be reinvested into the program.

Dave Rostrom, director of Facility Services, explained the cost includes infrastructure and a concrete foundation. He said the greenhouse could be built for a lower cost if some amenities were eliminated.

Mr. Barnett requested to make a substitute motion:

SUBSTITUTE

MOTION: It was moved by Brian Barnett and seconded by Darrell Robinson to table a vote on the bid for a greenhouse at Herriman High School, to allow for investigation of costs and options.

Mr. Dunford speculated that if the greenhouse project was brought back after a cost analysis, it might garner similar bids.

Ms. Dean said she would be opposed to altering the original building plans, saying the greenhouse should be similar to other District high school greenhouses.

President George called for a vote on the substitute motion. The motion failed with a unanimous vote.

President George requested a vote on the original motion to approve the bid for a Greenhouse at Herriman High School. The motion passed with a vote of five to two. Mr. Barnett and Ms. George cast the dissenting votes.

C. School or Department
Facility Services

Items for Bid
Landscaping at Elk Ridge Middle School

Bidders
Black Forest Paving
J. Lyne Roberts & Sons, Inc.
Peckham Asphalt Paving, Inc.
Strong Excavation

Amount of Bid
\$289,349.40

TerraWorks Inc.
Wasatch West Construction
Woodward Co. Utah, LLC

Purpose: To restore the irrigation system, sidewalks, asphalt, fencing, and landscaping along the north and east property at Elk Ridge Middle School.

Budget: Capital Outlay

Recommendation: It was recommended awarding the contract to the lowest responsive, responsible and acceptable bidder, Woodward Co, Utah, LLC. The company complied with the specifications, terms, and conditions outlined in the bid documents.

MOTION: It was moved by Erin Barrow and seconded by Lisa Dean to approve the bid for Landscaping at Elk Ridge Middle School, as recommended.

Board members asked about the District paying this expense, although the damage came from a city highway. Scott Thomas, administrator of Auxiliary Services, explained the District previously negotiated a settlement with UDOT on this project.

Ms. George called for a vote on Landscaping at Elk Ridge Middle School. The motion passed unanimously.

IV. **Special Business**

A. **Recommendation to Approve Proposed Revisions to Administrative Policy AA419 *Student Conduct, Dress, and Appearance***

President George said this item was previously discussed in Board study sessions and she called for a motion.

MOTION: It was moved by Lisa Dean and seconded by Suzanne Wood to approve Proposed Revisions to Administrative Policy AA419 *Student Conduct, Dress, and Appearance*.

Public Comment

Scott Twitchell, a patron, asked about the recommended policy revisions and Ms. Dean briefly explained the proposed minor wording changes.

President George called for a vote on the motion to approve Proposed Revisions to Administrative Policy AA419. The motion passed unanimously.

A copy of Policy AA419 is attached at the conclusion of these minutes (Attachment 2)

V. **Information Items**

A. **Superintendent's Report**

Superintendent Godfrey extolled the great work that is being done in the large Jordan School District. He commended the Board and staff for trying to make decisions that will improve students' lives.

VI. **Discussion Items**

A. **Committee Reports and Comments by Board Members**

Suzanne Wodd said the Government Relations Committee is scheduling meetings with State legislators to discuss proposed legislation.

Brian Barnett said the Facilities Committee will meet Thursday, October 30, 2025.

Bryce Dunford said the Finance Committee will meet in November. Squire and Company has been invited to discuss independent audit results with committee members.

Lisa Dean informed everyone that the Licensed Employee Advisory Committee (LEAC) meeting has been postponed until further notice. She said she met with the My County Rec Pass Committee, which is an advisory committee for Salt Lake County Recreation. She invited those with suggestions on school collaboration to contact her. Ms. Dean said the Jordan Education Foundation is looking for volunteers and donations for the annual Christmas for Kids event.

Erin Barrow said the Jordan Parent Advisory Committee (JPAC) will meet November 12, 2025 at the Jordan Learning Center at 6:30 p.m. Matt Alvernaz, District Safety Specialist, will present information on safety and security; and feedback on ParentSquare will be discussed. Ms. Dean and Mr. Robinson committed to attend. Ms. Barrow also announced the PTA Reflections Program and encouraged students to participate.

Niki George said she attended USBA and Joint Legislative Committee meetings recently. She highlighted the following proposed bills, giving brief information on each:

- Public School Attendance Amendment (Senator Fillmore)
- School Tech Amendment (Senator Fillmore)
- Advocacy Bill (Senator Owens)
- School Lunch Bill (Senator Auxier)
- School Land Trust Amendment (Representative Miller)
- Bill which changes the first right of refusal requirement when a district sells a property

Mr. Dunford mentioned the video that that Utah Governor Cox recently sent to schools regarding unity and civil dialogue. He “applauded” the Governor for being proactive in his message. Mr. Dunford suggested that putting more effort into education will decrease the resources needed for remediation and reform.

MOTION: At 9:04 p.m., it was moved by Lisa Dean and seconded by Erin Barrow to go into closed session. The motion passed with a unanimous roll-call vote.

CLOSED SESSION

Those recognized or signed-in as present:

Niki George, Board President
Bryce Dunford, First Vice President
Brian W. Barnett, Second Vice President
Erin Barrow, Board Member
Lisa Dean, Board Member
Darrell Robinson, Board Member, via electronic connection
Suzanne Wood, Board Member
Anthony Godfrey, Superintendent
John Larsen, Business Administrator
Michael Anderson, Associate Superintendent
Paul Van Komen, BVKTS Law
Scott Thomas, Administrator of Auxiliary Services

President George presided and conducted. The Board of Education met in a closed session to discuss the character, professional competence, or physical or mental health of an individual; property, potential litigation, negotiations, and security measures. The closed session discussion was recorded and archived.

MOTION: At 9:44 p.m., it was moved by Bryce Dunford and seconded by Brian Barnett to adjourn the meeting. The motion passed with a unanimous vote.

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Attachments

Jordan School District
MINUTES OF BOARD OF EDUCATION MEETING
November 11, 2025

The Board of Education of Jordan School District met in open and closed sessions; and a Public Boundary Hearing on Tuesday, November 11, 2025, beginning at 6:03 p.m. at JATC South (Board Conference Room), 12723 S. Park Avenue (2080 West), Riverton, Utah. The sessions were also provided electronically via YouTube.

OPEN SESSION

Those recognized or signed in as present:

Niki George, Board President
Bryce Dunford, First Vice President
Brian W. Barnett, Second Vice President, excused
Erin Barrow, Board Member
Lisa Dean, Board Member
Darrell Robinson, Board Member
Suzanne Wood, Board Member
Anthony Godfrey, Superintendent
John Larsen, Business Administrator
Michael Anderson, Associate Superintendent
Paul Van Komen, BVKTS Law

President George presided and conducted. She called for a motion to go into closed session.

MOTION: At 6:04 p.m., it was moved by Lisa Dean and seconded by Erin Barrow to go into closed session. The motion passed with a unanimous vote.

CLOSED SESSION

Those recognized or signed in as present:

Niki George, Board President
Bryce Dunford, First Vice President
Brian W. Barnett, Second Vice President, excused
Erin Barrow, Board Member
Lisa Dean, Board Member
Darrell Robinson, Board Member
Suzanne Wood, Board Member
Anthony Godfrey, Superintendent
John Larsen, Business Administrator
Michael Anderson, Associate Superintendent
Paul Van Komen, BVKTS Law

President George presided and conducted. The Board of Education met in a closed session to discuss the character, professional competence, or physical or mental health of an individual; property, potential litigation, negotiations, and security measures. The closed session discussion was recorded and archived.

At 6:34 p.m., the meeting adjourned. At 6:40 p.m. The Board of Education began a Public Hearing.

PUBLIC HEARING

Those recognized or signed in as present:

Niki George, Board President
Bryce Dunford, First Vice President
Brian W. Barnett, Second Vice President, excused
Erin Barrow, Board Member

Lisa Dean, Board Member
Darrell Robinson, Board Member
Suzanne Wood, Board Member
Anthony Godfrey, Superintendent
John Larsen, Business Administrator
Michael Anderson, Associate Superintendent
Paul Van Komen, BVKTS Law
Lisa LeStarge, Administrative Assistant

President George presided and conducted. She welcomed everyone and invited the public to join in the Pledge of Allegiance. As it was Veterans Day, Ms. George thanked all who have served or are currently serving in the military for their service. The Board of Education then conducted the hearing as follows:

A. **PUBLIC HEARING: Consideration of a Boundary Change Potentially Impacting the Midas Creek Elementary School Area and Northwest Area of the District.**

President George began the hearing by explaining that public comments will be grouped by proposed boundary areas, with Midas Creek patrons speaking first.

Public Comment on the proposed Midas Creek area boundary change

Leslie Dixon, a parent who lives in the Herriman area, expressed frustration that boundary changes would cause her daughter to be bused further away, when their current school is so close. She is also concerned that sports programs will be adversely affected.

Jordan Dixon, a parent, said boundary changes would have a big effect on youth sports, particularly little league football.

Briggs Dixon, a student, wants to stay with his teammates in youth football. He asked the Board to consider the effects of a boundary change on students who want to stay with their teams and friends.

Joelle Altmyer, a sixth grade student, supports the boundary change as it will allow her friends to stay together in middle school. She asked the Board to vote for the change.

Olive Woods, a student at Midas Creek Elementary, spoke in support of the boundary change. She used the example of her siblings who struggled with a former boundary change and asked the Board to vote for the change as it will allow her to attend the same school as her friends.

Melinda Woods, a parent, thanked the Board for finding solutions for families who are affected by the boundary change. She encouraged them to urgently take affirmative action, allowing those with strong ties in their current feeder to finish at their schools.

Amy McMullin, a parent and teacher, thanked the Board for allowing patrons to have a voice regarding boundary changes. She asked them to vote for the change that will unify the Midas Creek area.

Christie Feil, a parent and School Community Council member in the Midas Creek area, said students at the school deserve to be united. She thanked Mr. Dunford, in particular, for being willing to listen and find a solution that would help their community.

Karissa Kim, a parent, would like the boundary change to go forth as proposed. She encouraged immediate approval as it will allow their community to be united, not divided.

Public Comment on the proposed Northwest area boundary change

Dana Williams, a parent, expressed concern that the boundary change will limit student's opportunities and cause transportation issues. He feels the process was rushed and asked the Board to consider taking more time for to explore boundary changes.

Shaunna Page, an employee and resident, said boundary changes impose a burden on students, will cause significant transportation issues, and affect participation in extracurricular activities.

Scott Humphrey, a parent, said his children have experienced boundary changes multiple times in the past and worries another change will divide the community in the northwest area.

Isaac Humphrey, a student, urged the Board not to approve a boundary change in the northwest area. He wants to attend the same schools that his siblings attended and remain in a school that is close to his home.

Ruby Humphries, a student at Copper Canyon Elementary School, said she doesn't want to change boundaries and be separated from her friends. She claimed a "three-way split" between schools would be very hard for students beginning middle school.

Alexandria Humphries, a parent, asked the Board to leave boundaries in place for the Wildflower neighborhood. She said the proposed boundary change splits Copper Canyon Elementary into three different schools and expressed concern about transportation. She encouraged continuity for students.

Lily Brunner, a student at West Hills Middle School said she wants a guaranteed permit that will allow her to attend Copper Hills High School.

Jeanna Graham, a parent, strongly opposes the boundary change in the northwest area. She said the students at Copper Canyon Elementary School will struggle if they are split into three different middle schools and asked the Board to not change the boundary.

President George invited Mr. Larsen, business administrator, to read comments submitted to boardcomments@jordandistrict.org from the following individuals, whose comments are summarized below:

Kim Birdsall, a Riverton resident, expressed concern over how a boundary change would affect kids in little league football programs, stating it will also affect friendships and their performance at school.

Amelia (Millie) Brady, a parent in the northwest area, noted that the boundary change would cause Copper Canyon Elementary School students to be split between three middle schools. She indicated transportation would be difficult, especially for those involved in extracurricular activities.

Julie Brunner asked the Board to allow current ninth grade students permits to attend Copper Hills High School. She said boundary changes that will split students at Copper Canyon Elementary School into three middle schools should be avoided.

Jana Conche wrote about changes affecting students at West Hills Middle and Copper Hills High Schools. She worries about divisions in the Copper Canyon elementary community, transportation safety, kids feeling like "outsiders" at a different school, and how enrollment will affect staffing in the affected schools. She thanked Niki George for her efforts to find a solution.

April Hunter wrote on behalf of parents and members of her community to express strong opposition to the boundary change proposal. She has transportation concerns and worries a change will affect her child's well-being and sense of community.

Marci Flockhart said her twin ninth grade sons want to attend Copper Hills High School and asked for permit options to allow them to choose this school.

Jeanine Norris wrote in opposition to the proposed boundary change affecting the Wildflower neighborhood, expressing concern about transportation and demographics. She said kids deserve to attend the school of their choice.

Rikki Mark opposes the boundary change, writing that it doesn't make sense to uproot a stable part of the community and put more strain on the District's bussing system.

James Madsen asked the Board to reject the proposed boundary change that would affect Area 2, saying it causes significant transportation safety concerns. He said a six-year transition plan would balance enrollment without uprooting students.

Eric Page said the boundary proposal is flawed as it doesn't balance enrollment, causes social vulnerability, and doesn't allow for community input and engagement.

President George explained next steps for the boundary change involve another opportunity for public comment and potential vote at the November 18, 2025 Board meeting. She said the Board considers this a priority due to the opening of the school permit window. She noted that priority permits will be given to students affected by the boundary change in the Midas Creek area that wish to remain at their current feeder for a full twelve years. Those in the northwest area affected by the boundary change will be allowed a six year, or secondary, rollout for priority permits.

President George thanked those who spoke for their input and invited the public to the November 18th Board meeting or to email Board members if they have further thoughts on proposed boundary changes. She called for a motion to adjourn.

MOTION: At 7:50 p.m., it was moved by Bryce Dunford and seconded by Darrell Robinson to adjourn the meeting. The motion passed unanimously.

JL/II



October 2025

Gross Payroll		\$ 36,432,112.46
Net Pay Deposit		\$ 27,087,902.53
Deductions through Accounts Payable		\$ 1,869,472.29
Payday	Federal Tax Withheld	\$ 2,680,135.27
Payday	FICA Tax Withheld	\$ 2,162,228.06
Payday	Medicare Tax Withheld	\$ 506,910.26
	Total Accounts Payable	\$ 5,349,273.59
Deduction ACH		\$ 301,705.35
Deductions through Accounts Payable		\$ 1,869,472.29
Deductions - Insurance Journal Entry		\$ 600,442.99
Deductions - Flexible Spending money wired		\$ 141,077.84
Deductions - URS		\$ 949,406.89
Deductions - TSA		\$ 130,038.79
Month End - Federal Tax Withheld		\$ (1,463.74)
Month End - FICA Tax Withheld		\$ 4,021.94
Month End - Medicare Tax Withheld		\$ 940.64
HSA refund		(75.00)
Garnishment refund		(631.65)
Total Transfer to Payroll Account		\$ 27,389,607.88
Total Transfer to Accounts Payable		\$ 9,042,504.58
Total Deposits		\$ 36,432,112.46

0.01

Sarah Palmer
Director, Payroll

April Gaydosh
Executive Director, Human Resources

John Larsen
Business Administrator

JORDAN SCHOOL DISTRICT
OCTOBER 2025 EXPENDITURES PRESENTED TO THE BOARD OF EDUCATION
November 18, 2025

DESCRIPTION	VENDOR	AMOUNT
ADVERTISING	US BANK	\$ 50.00
ASSOCIATION DUES	AMERICAN FEDERATION OF TEACHERS	437.84
ASSOCIATION DUES	JORDAN EDUCATION ASSOCIATION	29,803.24
ASSOCIATION DUES	UTAH SCHOOL EMPLOYEES ASSOCIATION	7,133.95
AUDIT EXPENSE	SQUIRE AND COMPANY PC	40,000.00
BUILDING RENTAL	US BANK	28.00
CDL/PHYSICAL RENEWALS	ARMBRUST, JENI	59.00
CDL/PHYSICAL RENEWALS	EVANS, KASIDY	38.00
CDL/PHYSICAL RENEWALS	MURRAY, REED	38.00
CDL/PHYSICAL RENEWALS	US BANK	1,032.00
COMPETITION REGISTRATION FEES	DAVIS HIGH SCHOOL	460.00
COMPETITION REGISTRATION FEES	HUNTER HIGH SCHOOL	236.00
COMPETITION REGISTRATION FEES	SOUTH SEVIER HIGH SCHOOL	1,287.00
COMPUTER EQUIPMENT	ALLDATA	2,311.32
COMPUTER EQUIPMENT	VLCM	5,986.25
CONSTRUCTION EXPENSE	CODALE ELECTRIC SUPPLY INC	27,445.00
CONSTRUCTION EXPENSE	ENGAGE CONTRACTING INC	217,117.17
CONSTRUCTION EXPENSE	NAYLOR WENTWORTH LUND ARCHITECTS, P.C.	4,109.00
CONSTRUCTION EXPENSE	STONE SECURITY, LLC	9,712.40
CONTRACT SERVICES - BUILDINGS	ACCESS DOOR SYSTEMS LLC	1,206.15
CONTRACT SERVICES - BUILDINGS	COLTON INC	1,062.00
CONTRACT SERVICES - BUILDINGS	INNOVATIVE WATER TREATMENT LLC	205.00
CONTRACT SERVICES - BUILDINGS	KJB CONSTRUCTION INC	3,990.00
CONTRACT SERVICES - BUILDINGS	STATE FIRE SALES AND SERVICE	11,126.27
CONTRACT SERVICES - BUILDINGS	STEPSAVERS INC	248.52
CONTRACT SERVICES - BUILDINGS	SUMP AND TRAP CLEANING LLC	1,234.14
CONTRACT SERVICES - BUILDINGS	UNIFIRST CORPORATION	496.96
CONTRACT SERVICES - BUILDINGS	WASATCH OVERHEAD DOOR COMPANY LLC	145.00
CONTRACT SERVICES - BUILDINGS	US BANK	742.32
CONTRACT SERVICES - EQUIPMENT	COLUMBUS SECURE DOCUMENT SOLUTIONS	332.68
CONTRACT SERVICES - EQUIPMENT	FOREARM LLC	17,896.68
CONTRACT SERVICES - EQUIPMENT	GENERATION SYSTEMS INC	5,598.34
CONTRACT SERVICES - EQUIPMENT	INMOTION FITNESS REPAIR AND SERVICE LLC	2,624.58
CONTRACT SERVICES - EQUIPMENT	MISTER CAR WASH	202.50
CONTRACT SERVICES - EQUIPMENT	PATTY'S CERAMICS	1,049.00
CONTRACT SERVICES - EQUIPMENT	PROACTIVE NETWORK MANAGEMENT CORPOR	5,547.59
CONTRACT SERVICES - EQUIPMENT	ROBERT I MERRILL CO	3,995.00
CONTRACT SERVICES - EQUIPMENT	TK ELEVATOR CORPORATION	5,183.66
CONTRACT SERVICES - EQUIPMENT	US BANK	2,725.15
CONTRACT SERVICES - GROUNDS	BUCHANAN ACCESS SYSTEMS LLC	179.75
CONTRACT SERVICES - GROUNDS	UNITED FENCE COMPANY	4,562.81
CONTRACTED SERVICES	5 STAR INTERPRETING LLC	682.50
CONTRACTED SERVICES	AARON TAYLER SALAZAR	500.00
CONTRACTED SERVICES	ADAM BROUD	400.00
CONTRACTED SERVICES	ADDISON SHALLOW	650.00
CONTRACTED SERVICES	ADVANCED CPR TRAINING LLC	1,746.00
CONTRACTED SERVICES	AIRGAS USA LLC	180.00
CONTRACTED SERVICES	AMAZING CARE HOME HEALTH SRVCS	10,520.23

CONTRACTED SERVICES	AMBER DAWN VOORHIES	162.50
CONTRACTED SERVICES	AMERICAN SIGN LANGUAGE	1,260.00
CONTRACTED SERVICES	ANGIE BELEN LANGARICA	100.00
CONTRACTED SERVICES	ARBITERPAY TRUST ACCOUNT	33,316.50
CONTRACTED SERVICES	ASPEN BROWN	50.00
CONTRACTED SERVICES	AUTHENTIC CONCEPTS LLC	151.79
CONTRACTED SERVICES	BAYLIE DIVINO WELLNESS LLC	1,000.00
CONTRACTED SERVICES	BELIEVE IN YOU THERAPY	700.00
CONTRACTED SERVICES	BLOMQUIST AND HALE CONSULTING	11,666.62
CONTRACTED SERVICES	BOARDMAN, LEVI	137.29
CONTRACTED SERVICES	BOYS & GIRLS CLUB OF UTAH COUNTY	27,195.00
CONTRACTED SERVICES	BRANDON KEITH LARSEN	500.00
CONTRACTED SERVICES	BRIDGEWAY INTEGRATED HEALTH SERVICES INC	13,698.47
CONTRACTED SERVICES	BRITTNEY PEAY	1,200.00
CONTRACTED SERVICES	BRYAN C ROBINSON	225.00
CONTRACTED SERVICES	CALLIE FIELDING	400.00
CONTRACTED SERVICES	CANYON HOME CARE AND HOSPICE	4,290.00
CONTRACTED SERVICES	CARRIE MCKEE	4,950.00
CONTRACTED SERVICES	CARTER WILLIAMS	2,250.00
CONTRACTED SERVICES	CASH SWENSON	580.00
CONTRACTED SERVICES	CHAD ZAVALA	225.00
CONTRACTED SERVICES	CHAZ LAYNE BODILY	1,500.00
CONTRACTED SERVICES	CHRISTOPHER E CROWE	500.00
CONTRACTED SERVICES	CIENNE BETHEA	100.00
CONTRACTED SERVICES	COLD TECH REFRIGERATION SERVICE INC	898.46
CONTRACTED SERVICES	COLONIAL FLAG AND SPECIALTY COMPANY	55.00
CONTRACTED SERVICES	COMMGAP	1,771.20
CONTRACTED SERVICES	CONTINUUM DANCE COMPANY UTAH	680.00
CONTRACTED SERVICES	COUNTERTRADE PRODUCTS INC	447.53
CONTRACTED SERVICES	CREATIVE EXPRESSIONS	145.00
CONTRACTED SERVICES	CULLIGAN QUENCH	358.00
CONTRACTED SERVICES	DAVID PROSPER	750.00
CONTRACTED SERVICES	DAVIS BRANDI	3,000.00
CONTRACTED SERVICES	DEPARTMENT OF PHYSICAL THERAPY & ATHLETIC	3,230.70
CONTRACTED SERVICES	DEPARTMENT OF WORKFORCE SERVICE	7,789.38
CONTRACTED SERVICES	DIANA REYES TORIGUIAN	193.75
CONTRACTED SERVICES	DJ ROGERS	400.00
CONTRACTED SERVICES	DURAEDGE UTAH	5,687.70
CONTRACTED SERVICES	E2 INTERACTIVE	5,700.00
CONTRACTED SERVICES	ELENA ORREGO	200.00
CONTRACTED SERVICES	ELEVATED TEAM TWILL	80.00
CONTRACTED SERVICES	ELISABETH MUMFORD SIMS	100.00
CONTRACTED SERVICES	ELIZA JANE TAYLOR	100.00
CONTRACTED SERVICES	ELWOOD STAFFING SERVICES	31,357.56
CONTRACTED SERVICES	EMBRACE EDUCATION	25,195.56
CONTRACTED SERVICES	EMILY HUEY	1,000.00
CONTRACTED SERVICES	ETHAN GOWANS	850.00
CONTRACTED SERVICES	ETHAN WILY	400.00
CONTRACTED SERVICES	EVERDRIVEN TECHNOLOGIES LLC	16,369.68
CONTRACTED SERVICES	FUNK PA AND MC	525.00
CONTRACTED SERVICES	GARRETT RICHARD JOHNSON	460.00
CONTRACTED SERVICES	HARMONY HOME HEALTH SERVICES LLC	17,190.73

CONTRACTED SERVICES	HERRIMAN COUNSELING SERVICES	1,028.58
CONTRACTED SERVICES	HONEY BUCKET	145.00
CONTRACTED SERVICES	HUDL	23,000.00
CONTRACTED SERVICES	HUFF FAMILY MUSIC STUDIO, INC	200.00
CONTRACTED SERVICES	IMANI LEE PETERSON	200.00
CONTRACTED SERVICES	INTERMOUNTAIN LAWN MAINTENANCE INC	1,900.00
CONTRACTED SERVICES	INTERNATIONAL BACCALAUREATE ORG	4,080.00
CONTRACTED SERVICES	JACE CHADWICK	1,400.00
CONTRACTED SERVICES	JARED RIGDON ANDREWS	3,000.00
CONTRACTED SERVICES	JON OSBORN CONSULTING	300.00
CONTRACTED SERVICES	JORDYNN CHRISTIANSON	100.00
CONTRACTED SERVICES	JUDITH BOWLER	206.25
CONTRACTED SERVICES	KAITLYN SWAIN	50.00
CONTRACTED SERVICES	KYLIE LYN FILMS	600.00
CONTRACTED SERVICES	LAKE CITY MOTORS LLC	1,347.52
CONTRACTED SERVICES	LAURA PEDERSEN	4,120.00
CONTRACTED SERVICES	LEA KOSTERLITZ	1,400.00
CONTRACTED SERVICES	LELEK PRODUCTIONS LLC	2,000.00
CONTRACTED SERVICES	LIFE STONE GROUP LLC	257.14
CONTRACTED SERVICES	LIFESTANCE	1,050.00
CONTRACTED SERVICES	LIFETRACK SERVICES INC	850.00
CONTRACTED SERVICES	LIVE WELL COUNSELING SERVICES PLLC	300.00
CONTRACTED SERVICES	MADISON DULANEY	400.00
CONTRACTED SERVICES	MARIA PAULA PAZ TORCAUTES	200.00
CONTRACTED SERVICES	MARIANGEL ALEAN FRAGOSO	100.00
CONTRACTED SERVICES	MARZANO RESOURCES LLC	33,820.00
CONTRACTED SERVICES	MAXIM HEALTHCARE SERVICES INC	11,583.81
CONTRACTED SERVICES	MELISA GENAUX	450.00
CONTRACTED SERVICES	MONARCH FAMILY COUNSELING	768.00
CONTRACTED SERVICES	MORETON AND COMPANY	8,709.10
CONTRACTED SERVICES	MOUNTAIN VIEW FAMILY THERAPY	700.00
CONTRACTED SERVICES	MULTI CULTURAL COUNSELING CENTER LLC	840.00
CONTRACTED SERVICES	NORCO INC	58.76
CONTRACTED SERVICES	ODYSSEY HOUSE INC	1,020.00
CONTRACTED SERVICES	OPEN UP RESOURCES	5,000.00
CONTRACTED SERVICES	PUBLIC OPINIONS SOUNDSTAGE	3,700.00
CONTRACTED SERVICES	QUICK PRO SHOTS	150.00
CONTRACTED SERVICES	QUINCY AMARONA ELENIO LEVAO	200.00
CONTRACTED SERVICES	REACH COUNSELING LLC	800.00
CONTRACTED SERVICES	REPERTORY DANCE THEATRE	50.00
CONTRACTED SERVICES	RICHARD PARKINSON	250.00
CONTRACTED SERVICES	RONALD BURKEY	1,000.00
CONTRACTED SERVICES	SAGE JONES	350.00
CONTRACTED SERVICES	SAPP BROS TRAVEL CENTERS INC	12,919.07
CONTRACTED SERVICES	SHANNON EDEN	270.00
CONTRACTED SERVICES	SHRED SALT LAKE	141.90
CONTRACTED SERVICES	SIBME	2,499.00
CONTRACTED SERVICES	SKYLER REMKER	250.00
CONTRACTED SERVICES	SKYWARD INC	9,700.00
CONTRACTED SERVICES	SOUTH JORDAN CITY POLICE DEPT	4,168.85
CONTRACTED SERVICES	SOUTH POINT COUNSELING SERVICES	600.00
CONTRACTED SERVICES	SOUTHERN UTAH UNIVERSITY	1,449.00

CONTRACTED SERVICES	STARRLYN MULFORD	690.00
CONTRACTED SERVICES	STORRS AND SUCH LLC	2,000.00
CONTRACTED SERVICES	SUNCREST COUNSELING PC	300.00
CONTRACTED SERVICES	THISISBENJAMINTAYLOR LLC	935.00
CONTRACTED SERVICES	TIMOTHY MIKAN	4,500.00
CONTRACTED SERVICES	TRISTAN GRAY	800.00
CONTRACTED SERVICES	TURNWORX INC	660.00
CONTRACTED SERVICES	UNIFIED FIRE AUTHORITY	19,136.00
CONTRACTED SERVICES	UNIVERSITY OF UTAH	500.00
CONTRACTED SERVICES	UNIVERSITY OF UTAH ORTHOPAEDIC CENTER	1,111.25
CONTRACTED SERVICES	UTAH DEPARTMENT OF AGRICULTURE FOOD	55.00
CONTRACTED SERVICES	UTAH PARENT CENTER	8,295.54
CONTRACTED SERVICES	UTAH SPEED ACADEMY	2,250.00
CONTRACTED SERVICES	UTAH VALLEY UNIVERSITY	1,700.00
CONTRACTED SERVICES	UTBS ACADEMY	2,921.25
CONTRACTED SERVICES	VEOLIA WTS SERVICES USA INC	177.46
CONTRACTED SERVICES	VORTEX PRODUCTIONS INC	11,500.00
CONTRACTED SERVICES	WILLIAM O REYES	312.50
CONTRACTED SERVICES	WORKFORCEQA LLC	493.00
CONTRACTED SERVICES	ZOEY WHITE	750.00
CONTRACTED SERVICES	ZONAR SYSTEMS INC	24,873.43
CONTRACTED SERVICES	US BANK	13,202.61
CONTRACTED SOFTWARE	CDW GOVERNMENT INC	9,980.66
CONTRACTED SOFTWARE	FLAGLER, DOUGLAS	63.28
CONTRACTED SOFTWARE	INSTRUCTURE INC	47,465.00
COPIER REPAIR	US BANK	5,549.99
CREDIT CARD TRANSACTION FEES	SCHOOL WINDOW LLC	13,274.20
CREDIT UNION W/H	LIVELY INC	175,621.13
DAIRY PRODUCTS	MEADOW GOLD DAIRIES	116,676.16
DRUG TESTING	WORKFORCEQA LLC	1,400.00
EDUCATIONAL FIELD TRIPS	CHANDLER, REBECCA	30.00
EDUCATIONAL FIELD TRIPS	CLEGG, DANIEL	195.00
EDUCATIONAL FIELD TRIPS	DELTON BOWLING	1,300.50
EDUCATIONAL FIELD TRIPS	GORBAHN, JASON	42.00
EDUCATIONAL FIELD TRIPS	LACAYO DE RODAS, LAUREN	114.00
EDUCATIONAL FIELD TRIPS	LE BUS	2,435.00
EDUCATIONAL FIELD TRIPS	PACKER, LORI	55.68
EDUCATIONAL FIELD TRIPS	PETTY CASH	488.23
EDUCATIONAL FIELD TRIPS	SALAS, TAYLOR	180.00
EDUCATIONAL FIELD TRIPS	US BANK	10,485.37
ELECTRICITY	ROCKY MTN POWER	897,298.65
EMPLOYEE INSURANCE	AFLAC GROUP INSURANCE	44,217.81
EMPLOYEE PREMIUM	FIDELITY SECURITY INSURANCE- OPTICARE	23,225.61
EMPLOYEE PREMIUM	LINA	147,989.58
EMPLOYEE PREMIUM	RENAISSANCE LIFE AND HEALTH INS CO OF AMERICA	156,235.69
EQUIPMENT	ALLIED BUSINESS SOLUTIONS INC	28,621.00
EQUIPMENT	BELL JANITORIAL SUPPLY LC	2,838.11
EQUIPMENT	CORE ARCHITECTURE LLC	50,127.75
EQUIPMENT	DEX IMAGING LLC	13,153.96
EQUIPMENT	DILLON TOYOTA LIFT	610.00
EQUIPMENT	FORTRESS SYSTEMS INTERNATIONAL, INC	369.00
EQUIPMENT	GLOBAL EQUIPMENT CO INC	2,663.52

EQUIPMENT	HB WORKPLACES LLC	9,028.83
EQUIPMENT	INTERSTATE BILLING SERVICE INC	77,548.31
EQUIPMENT	PRODUCTIVITY INC	2,000.00
EQUIPMENT	RESTAURANT AND STORE EQUIPMENT CO	13,136.00
EQUIPMENT	VIRCO MANUFACTURING CORP	9,584.80
EQUIPMENT	WORKSPACE ELEMENTS	28,628.96
EQUIPMENT	US BANK	3,996.25
EQUIPMENT REPAIR	ALAN LOHRKE KILN REPAIR	225.00
EQUIPMENT REPAIR	ANN KINANE	2,530.00
EQUIPMENT REPAIR	BERT MURDOCK MUSIC INC	335.00
EQUIPMENT REPAIR	BERTRAND'S MUSIC	1,132.58
EQUIPMENT REPAIR	BYTHEWAY, ALISON	32.24
EQUIPMENT REPAIR	CHARLES W LIU FINE VIOLINS	1,399.40
EQUIPMENT REPAIR	COLD TECH REFRIGERATION SERVICE INC	2,926.50
EQUIPMENT REPAIR	DAVID R BOWEN	180.00
EQUIPMENT REPAIR	DILLON TOYOTA LIFT	1,176.48
EQUIPMENT REPAIR	FREEDOM CNG	3,273.18
EQUIPMENT REPAIR	RIVERTON MUSIC INC	306.00
EQUIPMENT REPAIR	STEVEN DANIEL HANSEN	100.00
EQUIPMENT REPAIR	SUMMERHAYS MUSIC COMPANY	2,556.80
EQUIPMENT REPAIR	US BANK	3,606.67
FINGERPRINTING	UTAH BUREAU OF CRIMINAL IDENTIFICATION	15,592.00
FINGERPRINTING	US BANK	430.55
FOOD PURCHASES	5 BUCK PIZZA	75,779.25
FOOD PURCHASES	ALBERQUE, HSIU-CHI	19.15
FOOD PURCHASES	AMBER SLOAN	832.81
FOOD PURCHASES	ANDREA LEFGREN	106.00
FOOD PURCHASES	ARMAS, CHRISTINE	62.33
FOOD PURCHASES	ASHLEY ROGERS	2,263.15
FOOD PURCHASES	BAKER, JULIE	296.23
FOOD PURCHASES	BERRY, KATHRYN	62.89
FOOD PURCHASES	BERRYHILL, CHELSEY	12.34
FOOD PURCHASES	BLACK, CARRIE	32.50
FOOD PURCHASES	BOARDMAN, LEVI	38.88
FOOD PURCHASES	BOWMAN, TAWNY	19.19
FOOD PURCHASES	BROWN, CHELSEA	189.56
FOOD PURCHASES	BROWN, IAN	97.61
FOOD PURCHASES	BROWN, KRISTIN	664.66
FOOD PURCHASES	BRUNT, DASHIA	99.50
FOOD PURCHASES	BRYANT, JESSICA	233.60
FOOD PURCHASES	CARLIE MARSTON	82.70
FOOD PURCHASES	CARRIE SWEET	20.36
FOOD PURCHASES	CELIA NEWBOLD	94.35
FOOD PURCHASES	CHICK FIL A JORDAN LANDING	3,074.25
FOOD PURCHASES	CHICK FIL A SOUTH JORDAN	765.00
FOOD PURCHASES	CHRISTOPHER BRADFORD	358.81
FOOD PURCHASES	CLEGG, DANIEL	135.86
FOOD PURCHASES	COLEMAN, RACHAEL	24.86
FOOD PURCHASES	CORFIELD, KERI	33.95
FOOD PURCHASES	CORINNE LEHMAN	266.70
FOOD PURCHASES	CRIVELLO, MEGAN	55.57
FOOD PURCHASES	CRUZ QUIARO	34.67

FOOD PURCHASES	DAVIES, TRACEY	123.42
FOOD PURCHASES	DAVIS HIGH SCHOOL	495.00
FOOD PURCHASES	DETLING, KEELY	46.01
FOOD PURCHASES	EDWARDS, LARUE	46.30
FOOD PURCHASES	ELDER, ZAN	24.68
FOOD PURCHASES	ELISABETH ROBINSON	179.61
FOOD PURCHASES	ENCE, RONALD	142.32
FOOD PURCHASES	FOWLES, MONICA	45.28
FOOD PURCHASES	FRISCHKNECHT, KIRA	27.19
FOOD PURCHASES	GAMBRINO, BELINDA	5.35
FOOD PURCHASES	GARDNER, WENDY	46.40
FOOD PURCHASES	GODFREY, ANTHONY	60.78
FOOD PURCHASES	GRIFFITHS, TERESA	115.32
FOOD PURCHASES	GUTZWILLER, LYNN	28.95
FOOD PURCHASES	HAMBLIN, TONYA	140.61
FOOD PURCHASES	HANNAH ROHAN	124.06
FOOD PURCHASES	HANSEN, FABIANA	144.09
FOOD PURCHASES	HANSEN, MEGAN	16.27
FOOD PURCHASES	HARWOOD, SARAH	65.54
FOOD PURCHASES	HATCH, JAY	528.32
FOOD PURCHASES	HENDRIX, JUSTIN	679.89
FOOD PURCHASES	HERRICK, KATHRYN	22.95
FOOD PURCHASES	HICKENLOOPER, ANNEGRET	138.17
FOOD PURCHASES	HILL, KIMBERLEE	44.48
FOOD PURCHASES	HOUTZ, NICOLLE	272.91
FOOD PURCHASES	HOWARTH, AUSTIN	166.64
FOOD PURCHASES	HOWLAND, DEVIONARE	104.60
FOOD PURCHASES	JACOBSON, LAUREN	47.79
FOOD PURCHASES	JENKINS, MADISON	207.91
FOOD PURCHASES	JENSON, KATELYN	53.52
FOOD PURCHASES	JOHNSON, JERUSHA	89.53
FOOD PURCHASES	JOHNSON, TAMARA	62.01
FOOD PURCHASES	JOHNSON, TRAVIS	131.12
FOOD PURCHASES	JULIANNE GAUULA TIALAVEA	680.00
FOOD PURCHASES	JULIE FRANDBSEN	879.19
FOOD PURCHASES	KATIE DEJONG	1,044.93
FOOD PURCHASES	KENNY JS BBQ	1,093.30
FOOD PURCHASES	KIMBERLY WALKER	360.17
FOOD PURCHASES	KIRKLAND, RAMEE	49.89
FOOD PURCHASES	KLEIN, RYAN	128.40
FOOD PURCHASES	KRISTEN OLSEN	788.70
FOOD PURCHASES	KRISTY JENSEN	603.68
FOOD PURCHASES	LACAYO DE RODAS, LAUREN	17.07
FOOD PURCHASES	LAFRANCA, JULIE	197.63
FOOD PURCHASES	LAMBERT, JACK	185.36
FOOD PURCHASES	LARSEN, CAMMIE CHAE	239.19
FOOD PURCHASES	LEBARON, TANNER	50.93
FOOD PURCHASES	LESA RACKER	53.72
FOOD PURCHASES	LEWIS, KELLY	40.89
FOOD PURCHASES	LINFORD, AUSTIN	161.35
FOOD PURCHASES	LIVELY, BRITNI	10.29
FOOD PURCHASES	LLOYD, MELISSA	11.62

FOOD PURCHASES	LUKER, COLM	14.75
FOOD PURCHASES	LYON, HEATHER	57.51
FOOD PURCHASES	MACKENZIE MCGINNIS	75.88
FOOD PURCHASES	MALMBERG, KELLI	266.98
FOOD PURCHASES	MALMBORG, DIANE	146.40
FOOD PURCHASES	MARCHANT DESIGN	8,452.95
FOOD PURCHASES	MARQUEZ, DANIEL	53.96
FOOD PURCHASES	MARTIN, JENNY	8.31
FOOD PURCHASES	MCBRIDE, ASHLYN	19.49
FOOD PURCHASES	MCCLEARY, TRINA	27.92
FOOD PURCHASES	MELANIE CANICK	400.43
FOOD PURCHASES	MIDVALE MINING COMPANY	1,080.00
FOOD PURCHASES	MILLER, JANA	295.65
FOOD PURCHASES	NICOLE CASTILLO	270.59
FOOD PURCHASES	NICOLE KERR	92.58
FOOD PURCHASES	NIKKI GIBBONS	57.66
FOOD PURCHASES	OCONNOR, RAMSAY	14.99
FOOD PURCHASES	PACKER, LORI	67.59
FOOD PURCHASES	PAIGE MILLER	2,043.36
FOOD PURCHASES	PALMER, SHARRA	99.01
FOOD PURCHASES	PEARMAN, ELYSE	395.63
FOOD PURCHASES	PETTEY, LINZI	30.24
FOOD PURCHASES	POHLMAN, BRADLEY	106.31
FOOD PURCHASES	PREMIER DRILL CLASSIC	490.00
FOOD PURCHASES	PRICE, JEFFREY	422.30
FOOD PURCHASES	PRUSSE, KURT	75.84
FOOD PURCHASES	PYNE FARMS FRUIT SALES LLC	17,052.00
FOOD PURCHASES	RASMUSSEN, AMANDA	81.93
FOOD PURCHASES	REACH COMPANIES LLC	4,840.00
FOOD PURCHASES	REDD, NICHOLAS	30.86
FOOD PURCHASES	RIDDLE, GLORIA	140.29
FOOD PURCHASES	RITAS ITALIAN ICE AND FROZEN CUSTARD	3,035.00
FOOD PURCHASES	ROBINSON, SUSAN	309.85
FOOD PURCHASES	RODRIGUEZ, IRIEVETTE	140.02
FOOD PURCHASES	SCOTTO, EMILIE	54.84
FOOD PURCHASES	SHANNON BARKER	92.02
FOOD PURCHASES	SHANNON CHAZEN	177.07
FOOD PURCHASES	SHUMWAY, JANA	23.01
FOOD PURCHASES	SMITHS CUSTOMER CHARGES	59.70
FOOD PURCHASES	SOUTH SEVIER HIGH SCHOOL	396.00
FOOD PURCHASES	SOUTHWICK, SYDNEY	54.91
FOOD PURCHASES	STEELE, ADRIAN	28.56
FOOD PURCHASES	SUPERIOR WATER & AIR INC	49.95
FOOD PURCHASES	SWAPP, MELISA	16.37
FOOD PURCHASES	SWENSON, LINDSAY	1,504.17
FOOD PURCHASES	SWIRE COCA COLA USA	6,228.79
FOOD PURCHASES	TIFFANY COLLINS	75.54
FOOD PURCHASES	TOM SCHNEITER	51.95
FOOD PURCHASES	TOTTEN, JESSICA	56.23
FOOD PURCHASES	TOWNSEND, MELISSA	25.72
FOOD PURCHASES	VAN WAGONER, KATHERINE	14.70
FOOD PURCHASES	VICTORIA BRADFORD	893.21

FOOD PURCHASES	WATER STAR USA	139.95
FOOD PURCHASES	WATERMAN, IAN	35.48
FOOD PURCHASES	WITHERS, EDEN	19.91
FOOD PURCHASES	WITHERS, MCKINLEY	46.32
FOOD PURCHASES	WITT-ROPER, DIANE	41.72
FOOD PURCHASES	WORTHEN, STACEE	39.86
FOOD PURCHASES	WRIGLEY, REBECCA	24.99
FOOD PURCHASES	US BANK	93,301.59
GARBAGE REMOVAL	ACE RECYCLING & DISPOSAL	4,966.02
GARBAGE REMOVAL	REPUBLIC SERVICES INC #864	32,791.76
GAS & OIL	MYFLEETCENTER SOUND BILLING	1,746.69
GENERAL DONATIONS	RIVERTON HIGH PTSA	2,028.87
INDUSTRIAL INSURANCE	TRISTAR RISK MANAGEMENT	150,570.61
INDUSTRIAL INSURANCE	UTAH STATE TAX COMMISSION	5,000.00
INVENTORY	PILGRIMS PRIDE CORP	36,076.50
INVENTORY	TYSON FOODS INC	90,629.25
INVENTORY - BUS PARTS	BATTERY SYSTEMS	4,718.63
INVENTORY - BUS PARTS	FREEDOM TRUCK AND TRAILER PARTS, INC	1,726.96
INVENTORY - BUS PARTS	INTERMOUNTAIN TRAILER SALES AND SERVICE LLC	1,199.50
INVENTORY - BUS PARTS	MOUNTAIN WEST TRUCK CENTER IN	3,055.50
INVENTORY - BUS PARTS	PARTS AUTHORITY LLC	111.60
INVENTORY - BUS PARTS	PREMIER TRUCK GROUP	7,632.97
INVENTORY - BUS PARTS	PURCELL TIRE AND SERVICE CENTER	27,863.73
INVENTORY - BUS PARTS	ROMAINE ELECTRIC CORP	1,752.14
INVENTORY - CUSTODIAL	BELL JANITORIAL SUPPLY LC	39,316.37
INVENTORY - CUSTODIAL	BRADY INDUSTRIES LLC	11,704.06
INVENTORY - CUSTODIAL	HYKO SUPPLY	30,796.11
INVENTORY - CUSTODIAL	STEPSAVERS INC	1,431.78
INVENTORY - CUSTODIAL	STEVE REGAN COMPANY	1,054.60
INVENTORY - CUSTODIAL	WAXIE SANITARY SUPPLY	67,157.69
INVENTORY - MAINTENANCE	ADI	1,842.00
INVENTORY - MAINTENANCE	ANDIGO CARPETS INC	6,012.60
INVENTORY - MAINTENANCE	GRITTON AND ASSOCIATES	8,728.00
INVENTORY - MAINTENANCE	IML SECURITY SUPPLY	10,960.60
INVENTORY - MAINTENANCE	INTERSTATE BATTERY SYSTEM	720.00
INVENTORY - MAINTENANCE	LOUIS AND COMPANY	810.00
INVENTORY - MAINTENANCE	PAINT SUNDRIES SOLUTIONS INC	1,000.34
INVENTORY - MAINTENANCE	REFRIGERATION SUPPLY DIST	2,590.00
INVENTORY - MAINTENANCE	ROYAL WHOLESALE ELECTRIC	6,850.67
INVENTORY - MAINTENANCE	SPRINKLER SUPPLY COMPANY	4,461.66
INVENTORY - MAINTENANCE	STANDARD PLUMBING SUPPLY	6,132.13
INVENTORY - MAINTENANCE	WEBB AUDIO VISUAL	2,327.50
INVENTORY - MAINTENANCE	WESTERN ELECTRICAL ALLIANCE	1,836.00
INVENTORY - STOCKROOM	AUDIO ENHANCEMENT	7,381.80
INVENTORY - STOCKROOM	CONTRACT PAPER GROUP INC	23,293.20
INVENTORY - STOCKROOM	EPSON AMERICA INC	14,590.00
INVENTORY - STOCKROOM	FASTENAL COMPANY	1,026.57
INVENTORY - STOCKROOM	HENRY SCHEIN INC	1,220.48
INVENTORY - STOCKROOM	PYRAMID SCHOOL PRODUCTS	1,913.37
INVENTORY - STOCKROOM	SCHOOL SPECIALTY	2,478.10
INVENTORY - STOCKROOM	SOUTHWEST BINDING AND LAMINATING	9,643.20
INVENTORY - STOCKROOM	SOUTHWEST SCHOOL AND OFFICE SUPPLY	43,564.72

INVENTORY - STOCKROOM	VERITIV OPERATING COMPANY	95,592.67
INVENTORY - STOCKROOM	WAXIE SANITARY SUPPLY	5,626.00
INVENTORY PRODUCE	A AND Z PRODUCE COMPANY	101,138.15
INVENTORY-NUTRITION SERVICE	BRADY INDUSTRIES LLC	39,510.00
INVENTORY-NUTRITION SERVICE	NATIONAL FOOD GROUP INC	5,258.24
INVENTORY-NUTRITION SERVICE	NICHOLAS AND COMPANY INC	592,931.19
LEGAL FEES	BURBIDGE, VAN KOMEN, TANNER & SCRUGGS LLC	15,700.88
LEGAL FEES	DENTONS DURHAM JONES PINEGAR P C	12,117.00
LEGAL FEES	FABIAN VANCOTT	8,439.70
LIGHTS	CONSERVE A WATT	4,045.79
LUNCH SALES	ANGELEE MORGAN	46.50
LUNCH SALES	BRIAN STEFFENSEN	28.50
LUNCH SALES	BRITTANY MATERN	35.80
LUNCH SALES	BROOKE CHILD	8.00
LUNCH SALES	DAVID GRILL	57.01
LUNCH SALES	GAYLYNN TAYLOR	34.50
LUNCH SALES	HEATHER MATAGI	3.25
LUNCH SALES	ITZEL DIXON	111.60
LUNCH SALES	JORDAN CAPUTO	127.85
LUNCH SALES	LORALEE BABCOCK	54.50
LUNCH SALES	NICHOLE COOK	11.10
LUNCH SALES	PATRICIA CIANCI	14.00
LUNCH SALES	SARA SCHOTT	85.75
LUNCH SALES	TIMOTHY FIDLER	37.50
LUNCH SALES	TRAVIS ENDEMANN	112.90
MAINT SUPPLIES/UNIFORMS	BAY, ANNA	281.41
MAINT SUPPLIES/UNIFORMS	BIZ WEAR CONSULTING INC	6,596.25
MAINT SUPPLIES/UNIFORMS	BSN SPORTS INC	32,561.15
MAINT SUPPLIES/UNIFORMS	CINTAS #180 UNIFORMS	1,880.49
MAINT SUPPLIES/UNIFORMS	CINTAS FIRST AID AND SAFETY	488.40
MAINT SUPPLIES/UNIFORMS	COMBUSTION TECHNOLOGIES USA	1,685.00
MAINT SUPPLIES/UNIFORMS	CONCERT BLACK CLOTHING LLC	1,280.00
MAINT SUPPLIES/UNIFORMS	ELEVATED TEAM TWILL	556.00
MAINT SUPPLIES/UNIFORMS	FASTENAL COMPANY	2,077.40
MAINT SUPPLIES/UNIFORMS	GAME ONE	17,155.20
MAINT SUPPLIES/UNIFORMS	JPS DANCEWEAR	7,310.00
MAINT SUPPLIES/UNIFORMS	MOTT, LORENE	50.00
MAINT SUPPLIES/UNIFORMS	NAPA AUTO PARTS	1,301.20
MAINT SUPPLIES/UNIFORMS	OSSINE SHOES	200.00
MAINT SUPPLIES/UNIFORMS	OTTOWEAR DESIGNS	4,529.00
MAINT SUPPLIES/UNIFORMS	ROYCE INDUSTRIES	1,632.62
MAINT SUPPLIES/UNIFORMS	SAFETY KLEEN CORP	513.20
MAINT SUPPLIES/UNIFORMS	SENERGY PETROLEUM LLC	3,943.35
MAINT SUPPLIES/UNIFORMS	SOUTHEASTERN PERFORMANCE APPAREL	4,833.73
MAINT SUPPLIES/UNIFORMS	SYNCED UP PRODUCTS	21,103.00
MAINT SUPPLIES/UNIFORMS	US BANK	7,920.40
MEDIA BOOKS	DEX IMAGING LLC	7,366.00
MEDIA BOOKS	FOLLETT CONTENT SOLUTIONS LLC	44,214.26
MEDIA BOOKS	JUNIOR LIBRARY GUILD	3,181.30
MEDIA BOOKS	US BANK	42,714.51
MEDIA CENTER FINES	WILLIAMS	10.00
MEMBERSHIP DUES AND FEES	ASCD	79.00

MEMBERSHIP DUES AND FEES	BENNETT, APRIL	40.00
MEMBERSHIP DUES AND FEES	COLLEGE BOARD THE	400.00
MEMBERSHIP DUES AND FEES	DAVIS, MATTHEW	109.00
MEMBERSHIP DUES AND FEES	DOWNS, KADE	691.88
MEMBERSHIP DUES AND FEES	HAUSSLER, KIMBERLY	40.00
MEMBERSHIP DUES AND FEES	HENSON, TREVOR	100.00
MEMBERSHIP DUES AND FEES	INTERMOUNTAIN FARMERS ASSOC	5,654.53
MEMBERSHIP DUES AND FEES	JACK, STERLING	1,382.38
MEMBERSHIP DUES AND FEES	KEARNS OQUIRRH PARK FITNESS CENTER	100.00
MEMBERSHIP DUES AND FEES	LAMBERT, JACK	3,237.50
MEMBERSHIP DUES AND FEES	LATINOS IN ACTION	950.00
MEMBERSHIP DUES AND FEES	LU, XINGRAN	99.98
MEMBERSHIP DUES AND FEES	MAXFIELD, BRITTANY	40.00
MEMBERSHIP DUES AND FEES	NASSP	385.00
MEMBERSHIP DUES AND FEES	NATIONAL ASSOCIATION OF SCHOOL NURSES	1,036.00
MEMBERSHIP DUES AND FEES	NIELSEN, NATALIE	322.00
MEMBERSHIP DUES AND FEES	PAUL, ADREANN	59.50
MEMBERSHIP DUES AND FEES	PIONEER THEATER COMPANY	40.00
MEMBERSHIP DUES AND FEES	PREMIER DRILL CLASSIC	450.00
MEMBERSHIP DUES AND FEES	PRICE, JEFFREY	1,163.08
MEMBERSHIP DUES AND FEES	REDD, NICHOLAS	817.00
MEMBERSHIP DUES AND FEES	RIVERTON ELEMENTARY PTA	246.00
MEMBERSHIP DUES AND FEES	SKILLSUSA UTAH	600.00
MEMBERSHIP DUES AND FEES	STEVENS, BRAYDEN	75.00
MEMBERSHIP DUES AND FEES	TIMOTHY DAVIS	475.00
MEMBERSHIP DUES AND FEES	UACTE	25,115.00
MEMBERSHIP DUES AND FEES	UNIVERSAL CHEERLEADERS ASSOC	3,174.00
MEMBERSHIP DUES AND FEES	UNIVERSITY OF UTAH JOHN R PARK	266.00
MEMBERSHIP DUES AND FEES	UTAH DANCE AND DRILL ASSOCIATION	145.00
MEMBERSHIP DUES AND FEES	UTAH DEPARTMENT OF AGRICULTURE FOOD	55.00
MEMBERSHIP DUES AND FEES	UTAH GIRLS BASKETBALL COACHES ASSOC	50.00
MEMBERSHIP DUES AND FEES	UTAH HIGH SCHOOL ACTIVITIES ASSOC	2,600.00
MEMBERSHIP DUES AND FEES	UTAH PUBLIC EDUCATION HUMAN RESOURCES ASSOI	100.00
MEMBERSHIP DUES AND FEES	WOLTERS KLUWER HEALTH	3,986.40
MEMBERSHIP DUES AND FEES	US BANK	75,730.44
MEMBERSHIP DUES AND FEES - VOID	TRESONA MULTIMEDIA, LLC	-420.00
MEMBERSHIP DUES AND FEES - VOID	COSTCO MEMBERSHIP	-1.95
MILEAGE TRAVEL	AGUILERA, NAIR	33.60
MILEAGE TRAVEL	ALBERQUE, HSIU-CHI	51.05
MILEAGE TRAVEL	ALSBOUL, OTBA	64.40
MILEAGE TRAVEL	AMPIL, ABBY	323.40
MILEAGE TRAVEL	ANDERSON, IRMA	60.90
MILEAGE TRAVEL	ANDERSON, MICHAEL	184.10
MILEAGE TRAVEL	ARAGON, KATHLYNN	172.90
MILEAGE TRAVEL	ARSLANIAN, JAMEE	44.10
MILEAGE TRAVEL	ASAY, CYDNEY	80.50
MILEAGE TRAVEL	ATWOOD, ELVIA	185.50
MILEAGE TRAVEL	AUSTIN, SHARLENE	114.80
MILEAGE TRAVEL	BAGMET, MARIIA	44.10
MILEAGE TRAVEL	BARR, WENDY	207.20
MILEAGE TRAVEL	BARSON, DAWN	192.50
MILEAGE TRAVEL	BEDDES, KIERA	182.70

MILEAGE TRAVEL	BEDONT, ALLISON	325.50
MILEAGE TRAVEL	BEDONT, KARA	52.50
MILEAGE TRAVEL	BENITES, DIEGO	373.24
MILEAGE TRAVEL	BLACK, ALYSON	203.70
MILEAGE TRAVEL	BLUE, CHERILYN	91.70
MILEAGE TRAVEL	BODINE, JILL	183.82
MILEAGE TRAVEL	BREEZE, MELANIE	88.20
MILEAGE TRAVEL	BRENNEISEN, ABBY	236.60
MILEAGE TRAVEL	BRIMHALL, REBECCA	107.80
MILEAGE TRAVEL	BUNKER, STEPHEN	56.00
MILEAGE TRAVEL	BUNTING, KRISTINE	148.40
MILEAGE TRAVEL	BURTON JUAREZ, SONJA	33.60
MILEAGE TRAVEL	CALHOUN, ASHLEY	115.50
MILEAGE TRAVEL	CANICK, MELANIE	350.70
MILEAGE TRAVEL	CANNON, KELLI	129.50
MILEAGE TRAVEL	CAPENER, ANNIKA	103.60
MILEAGE TRAVEL	CARDENAS, MEGAN	249.20
MILEAGE TRAVEL	CHANG, CAMMIE ANN	105.70
MILEAGE TRAVEL	CHRISTIAN, NESHA	159.60
MILEAGE TRAVEL	CHRISTIANSSEN, MELISA	311.50
MILEAGE TRAVEL	CLAUSER, JULIANN	44.80
MILEAGE TRAVEL	COE, LAUREL	18.90
MILEAGE TRAVEL	COLE, KATIE	226.24
MILEAGE TRAVEL	COLEMAN, LISA	319.20
MILEAGE TRAVEL	CONNER, LAUREN	103.88
MILEAGE TRAVEL	COX, TARYN	137.90
MILEAGE TRAVEL	CRAWFORD, MEGAN	215.60
MILEAGE TRAVEL	CROW, CAROLYN	452.20
MILEAGE TRAVEL	CULVER, COURTNEY	180.60
MILEAGE TRAVEL	CURRAN, CAROLYN	82.60
MILEAGE TRAVEL	CURTIS, CODY	137.90
MILEAGE TRAVEL	DALMER, KAYLA	263.20
MILEAGE TRAVEL	DANIELS, MARLA	135.80
MILEAGE TRAVEL	DANIELSON, RACHEL	108.50
MILEAGE TRAVEL	DAVIS, LEAH	122.50
MILEAGE TRAVEL	DE CASTRO GIL, GINA	287.00
MILEAGE TRAVEL	DESMARAIS, ODETTE	51.80
MILEAGE TRAVEL	DILLARD, NICOLE	126.00
MILEAGE TRAVEL	DOLEAC, MEREDITH	188.30
MILEAGE TRAVEL	ELLSWORTH, STEFFANY	257.60
MILEAGE TRAVEL	EMERSON, NORMAN	288.82
MILEAGE TRAVEL	EMMER, HILLARY	81.20
MILEAGE TRAVEL	EVANS, LUCIE	514.50
MILEAGE TRAVEL	FERREL SEVILLA, ALONDRA	84.70
MILEAGE TRAVEL	FLAGLER, DOUGLAS	139.30
MILEAGE TRAVEL	FORDHAM, MICHELLE	99.40
MILEAGE TRAVEL	FRANCO, FULVIA	158.90
MILEAGE TRAVEL	GARRIDO CARDENAS, ANGELICA	307.30
MILEAGE TRAVEL	GAYDOSH, APRIL	168.14
MILEAGE TRAVEL	GERBER, REBECCA	542.50
MILEAGE TRAVEL	GIBSON, ANNA	104.30
MILEAGE TRAVEL	GIBSON, MITCHELL	352.80

MILEAGE TRAVEL	GILLMORE, AMANDA	204.40
MILEAGE TRAVEL	GODFREY, ANTHONY	365.40
MILEAGE TRAVEL	GOMIDES, ELAINE	192.50
MILEAGE TRAVEL	GORDON, JAMIE	238.70
MILEAGE TRAVEL	GRANDT, BROOKE	371.70
MILEAGE TRAVEL	GROETHE, JAMES	167.30
MILEAGE TRAVEL	GUSTAFSON, VICTORIA	137.90
MILEAGE TRAVEL	GUTZWILLER, LYNN	51.10
MILEAGE TRAVEL	HALES, JAY	70.00
MILEAGE TRAVEL	HAMBLIN, TRAVIS	239.40
MILEAGE TRAVEL	HANSEN, CRYSTAL	136.50
MILEAGE TRAVEL	HANSEN, MICHELLE	65.80
MILEAGE TRAVEL	HANSEN, SHAROLYN	54.60
MILEAGE TRAVEL	HARMAN, AMY	38.50
MILEAGE TRAVEL	HARRIS, SHIRLAYNE	59.50
MILEAGE TRAVEL	HART, JASON	106.40
MILEAGE TRAVEL	HARTLE, SHAYLENE	261.80
MILEAGE TRAVEL	HATHAWAY, AMY	168.00
MILEAGE TRAVEL	HAWKINS, COLBY	102.90
MILEAGE TRAVEL	HAYES, JESSICA	154.70
MILEAGE TRAVEL	HEGEWALD, SOPHIA	87.50
MILEAGE TRAVEL	HEHR, AMANDA	181.30
MILEAGE TRAVEL	HENINGER, DENISE	150.50
MILEAGE TRAVEL	HERREN, RYAN	263.90
MILEAGE TRAVEL	HIGHAM, DEANNA	97.30
MILEAGE TRAVEL	HILL, MELANIE	266.00
MILEAGE TRAVEL	HILTON, ERICA	231.70
MILEAGE TRAVEL	JACKSON, ANGELA	36.40
MILEAGE TRAVEL	JACOBS, CHRISTINA	98.70
MILEAGE TRAVEL	JAMES, CHELSEY	223.30
MILEAGE TRAVEL	JAMES, DANEEN	108.50
MILEAGE TRAVEL	JENSEN, SHARON	49.70
MILEAGE TRAVEL	JOHNSON, STEPHANIE	238.70
MILEAGE TRAVEL	JOOSTEN, MIRSA	226.10
MILEAGE TRAVEL	JORGENSEN, LYNETTE	73.50
MILEAGE TRAVEL	KAOPUA, ALEXIS	231.70
MILEAGE TRAVEL	KERBACK, MICHELLE	156.80
MILEAGE TRAVEL	KIRKMAN, REBECCA	107.10
MILEAGE TRAVEL	KNOWLES, JENNIFER	89.60
MILEAGE TRAVEL	KOLOWICH, TARA	147.00
MILEAGE TRAVEL	LARSEN, JOHN	131.04
MILEAGE TRAVEL	LARSEN, MARSHA	264.60
MILEAGE TRAVEL	LAWRENCE, TIFANI	102.90
MILEAGE TRAVEL	LEE, MICHELE	107.80
MILEAGE TRAVEL	LEWIS, COURTNEE	169.40
MILEAGE TRAVEL	LINDSEY, ALLISON	210.00
MILEAGE TRAVEL	LLOYD, AMY	127.40
MILEAGE TRAVEL	LLOYD, KIMBERLY	524.16
MILEAGE TRAVEL	LOVE-DAY, MICHELLE	88.90
MILEAGE TRAVEL	MANNING, JENNIFER	459.90
MILEAGE TRAVEL	MARTINELLI BELL' AVER, JESSICA	115.51
MILEAGE TRAVEL	MATA, LAUREN	281.40

MILEAGE TRAVEL	MATTA, ERIC	133.70
MILEAGE TRAVEL	MCCARTY, LORI	122.50
MILEAGE TRAVEL	MCNEILL, REBEKAH	25.20
MILEAGE TRAVEL	MECHAM, KRISTA	140.00
MILEAGE TRAVEL	MERRICK, TIFFANY	128.10
MILEAGE TRAVEL	MEYER, MCKINLEY	128.10
MILEAGE TRAVEL	MORRIS, JEFFREY	213.50
MILEAGE TRAVEL	MORTENSEN, CAILEY	46.90
MILEAGE TRAVEL	MORTENSON, HONNELORE	313.60
MILEAGE TRAVEL	MOSSEL, KEVIN	281.40
MILEAGE TRAVEL	MURDOCH, KELCEY	53.20
MILEAGE TRAVEL	MURRILL, WENDY	115.50
MILEAGE TRAVEL	NEDDO, KIMBERLEE	138.60
MILEAGE TRAVEL	NELSON, ANNE	208.60
MILEAGE TRAVEL	NELSON, SARAH	81.20
MILEAGE TRAVEL	NUNLEY, BRITTA	64.40
MILEAGE TRAVEL	PACKER, LORI	361.90
MILEAGE TRAVEL	PAUR, KIMBERLY	197.40
MILEAGE TRAVEL	PEARCE, HARMONY	61.60
MILEAGE TRAVEL	PEDERSEN, JENNY	65.80
MILEAGE TRAVEL	PEDROZA, PAUL	119.00
MILEAGE TRAVEL	PETERSON, AUSTIN	172.20
MILEAGE TRAVEL	POULSEN, PEPPER	142.80
MILEAGE TRAVEL	PRUSSE, KURT	194.60
MILEAGE TRAVEL	REED, LORI	350.00
MILEAGE TRAVEL	RICHINS, LARRY	29.40
MILEAGE TRAVEL	RICKS, PATRICIA	158.20
MILEAGE TRAVEL	RIGGS, SHARON	273.00
MILEAGE TRAVEL	RIZZUTO, KAYE	274.40
MILEAGE TRAVEL	ROBERTS, SHAYNA	164.50
MILEAGE TRAVEL	ROBINSON, LISA	143.50
MILEAGE TRAVEL	ROMNEY, PETER	208.60
MILEAGE TRAVEL	ROMRELL, AMY	169.40
MILEAGE TRAVEL	ROPER, LYNETTE	282.80
MILEAGE TRAVEL	ROPER, SARAH	164.50
MILEAGE TRAVEL	RYAN, ORLA	113.40
MILEAGE TRAVEL	SADLER, JERRI	140.00
MILEAGE TRAVEL	SAVAGE, WENDY	316.40
MILEAGE TRAVEL	SCHERZINGER, JULIE	310.80
MILEAGE TRAVEL	SCHIESS, TIMOTHY	149.10
MILEAGE TRAVEL	SCHILATY, SADIE	214.76
MILEAGE TRAVEL	SCHREINER, MICHELLE	123.90
MILEAGE TRAVEL	SCOTTO, EMILIE	16.80
MILEAGE TRAVEL	SHAH, AMI	147.70
MILEAGE TRAVEL	SHUMWAY, JANA	154.70
MILEAGE TRAVEL	SIDWELL, AMBER	456.40
MILEAGE TRAVEL	SIVULKA, TARA	152.60
MILEAGE TRAVEL	SKIDMORE, JASON	205.80
MILEAGE TRAVEL	SLACK, AMY	135.80
MILEAGE TRAVEL	SMEATH, STEPHANIE	161.00
MILEAGE TRAVEL	SMITH, ELIZABETH	116.20
MILEAGE TRAVEL	SMITH, REBECCA	135.80

MILEAGE TRAVEL	SORENSEN, CHARLES	280.70
MILEAGE TRAVEL	SOYOLOO, UNDARMAA	26.60
MILEAGE TRAVEL	STANDING, ANDREA	116.90
MILEAGE TRAVEL	STEWART, WENDI	87.50
MILEAGE TRAVEL	SUDBURY, SUSAN GRACE	286.30
MILEAGE TRAVEL	SULLIVAN, MCKENZIE	156.10
MILEAGE TRAVEL	TANNER, JAIMIE	214.20
MILEAGE TRAVEL	TAYLOR, DEANNA	227.50
MILEAGE TRAVEL	THOMAS, CHANELLE	142.10
MILEAGE TRAVEL	TORRES PAEZ, SANDRA	182.70
MILEAGE TRAVEL	TOTORICA, LISA	134.40
MILEAGE TRAVEL	TRIMMELL, MICHAEL	152.60
MILEAGE TRAVEL	UNG, NINA	65.80
MILEAGE TRAVEL	VALENTINE, MARCIE	534.80
MILEAGE TRAVEL	WALTER, KAREN	81.20
MILEAGE TRAVEL	WALTON, FRANKIE	119.00
MILEAGE TRAVEL	WATKINS, CINDY	119.70
MILEAGE TRAVEL	WATTS, SHANNON	58.10
MILEAGE TRAVEL	WEAVER, DEBORAH	55.30
MILEAGE TRAVEL	WEBSTER, JACQUELIN	78.40
MILEAGE TRAVEL	WHITE, LISA	174.30
MILEAGE TRAVEL	WHITEFIELD, GAYLE	189.70
MILEAGE TRAVEL	WILLIAMS JR, ALBERT	287.00
MILEAGE TRAVEL	WILLIAMS, AMANDA	265.86
MILEAGE TRAVEL	WILLIAMS, ESZTER	168.70
MILEAGE TRAVEL	WILLIAMS, GLENN	123.20
MILEAGE TRAVEL	WILLIAMS, KRAIG	87.36
MILEAGE TRAVEL	WILSON, MARIANNE	119.00
MILEAGE TRAVEL	WOOD, AMY	180.60
MILEAGE TRAVEL	WORKMAN, AMANDA	81.90
MILEAGE TRAVEL	WRIGHT, EMILY	156.10
MILEAGE TRAVEL	YESCAS DE MEZA, JULIETA	298.90
MILEAGE TRAVEL	YESCHICK, KRISTY	143.50
MILEAGE TRAVEL	US BANK	780.72
MOTOR FUEL	ARNOLDBSEN, ANGELA	10.53
MOTOR FUEL	CLEGG, DANIEL	25.85
MOTOR FUEL	DE LA CRUZ, MARIA	18.01
MOTOR FUEL	HERNANDEZ, KADE	14.08
MOTOR FUEL	MARICHAL APONTE, CINTHIA	11.08
MOTOR FUEL	MCPHERSON, KELLY	13.77
MOTOR FUEL	MILLGATE, JENNIFER	6.80
MOTOR FUEL	PACKER, LORI	55.36
MOTOR FUEL	PEARCE, TARA	11.23
MOTOR FUEL	REDD, NICHOLAS	23.48
MOTOR FUEL	RICKARDS, MATT	9.10
MOTOR FUEL	STATE OF UTAH FUEL NETWORK	88,695.23
MOTOR FUEL	SWENSON, LINDSAY	114.51
MOTOR FUEL	US BANK	130.59
NATURAL GAS	ENBRIDGE GAS	142,596.41
NATURAL GAS	SUMMIT ENERGY LLC	20,567.44
ORGANIZATION MEMBERSHIP/DUES	RIVERTON HIGH PTSA	130.00
PD MEALS	ASHLEY ROGERS	675.00

PD MEALS	BROWN, MACKENZIE	102.25
PD MEALS	CORFIELD, KERI	22.99
PD MEALS	DENT, KRISTEN	30.35
PD MEALS	FOWLES, MONICA	45.28
PD MEALS	ROSSETTI, TERESA	150.95
PD MEALS	SMITHS CUSTOMER CHARGES	36.54
PD MEALS	YOUNG, BROOKE	81.18
PD MEALS	US BANK	17,809.00
PORTABLES	P E VALGARDSON AND SONS INC	18,500.00
PORTABLES	SD ORNAMENTAL IRON INC.	2,880.00
PORTABLES	US BANK	3,527.15
POSTAGE	BURKE, TAMARA	9.10
POSTAGE	CLARK, MEGAN	11.40
POSTAGE	DENT, KRISTEN	65.05
POSTAGE	FEDEX	189.00
POSTAGE	KRASON, JOSHUA	73.22
POSTAGE	PURCHASE POWER	439.00
POSTAGE	QUADIENT FINANCE INC	9,033.49
POSTAGE	SABLAN, JESSICA	9.71
POSTAGE	STAMPS COM	386.69
POSTAGE	STATE OF UTAH DIVISION OF PURCHASING & GENERA	1,864.81
POSTAGE	SUN LITHOGRAPHING AND PRINT	832.43
POSTAGE	US BANK	3,506.26
PRESCRIPTIONS	CRX INTERNATIONAL	9,529.75
PREVENTIVE MAINTENANCE	AAF INTERNATIONAL	182.16
PREVENTIVE MAINTENANCE	FILTER TECHNOLOGIES	3,449.20
PREVENTIVE MAINTENANCE	ROTO AIRE FILTER SERVICE AND SALES	91.66
PRINTING	ALL STAR PHOTOGRAPHY UTAH	5,612.28
PRINTING	CONQUEST GRAPHICS	1,633.25
PRINTING	DESIGN INK	150.00
PRINTING	LYON PRINTING	3,780.00
PRINTING	MARCHANT DESIGN	320.00
PRINTING	NIELSEN, NATALIE	66.57
PRINTING	UTAH CORRECTIONAL INDUSTRIES	55.80
PRINTING	UTAH CORRECTIONAL INDUSTRIES PRINT SHOP	759.04
PRINTING	VISION GRAPHICS	626.91
PRINTING	US BANK	3,404.08
PROF TRAINING REGISTRATIONS	ADAMS, ALEXIS	29.95
PROF TRAINING REGISTRATIONS	AVERY, AMBER	29.95
PROF TRAINING REGISTRATIONS	BAYLES, STEPHANIE	29.95
PROF TRAINING REGISTRATIONS	BRESSARD, HAILEY	87.55
PROF TRAINING REGISTRATIONS	BROCK, LESLIE	69.96
PROF TRAINING REGISTRATIONS	CORTES LANCHEROS, MARIA	200.50
PROF TRAINING REGISTRATIONS	DECKER, MAGGIE	29.95
PROF TRAINING REGISTRATIONS	DENIKER, MARILYN	29.95
PROF TRAINING REGISTRATIONS	DOMALESKI, VICTORIA	99.00
PROF TRAINING REGISTRATIONS	DUNCAN, SPENCER	29.95
PROF TRAINING REGISTRATIONS	EGBERT, TODD	30.00
PROF TRAINING REGISTRATIONS	ELDER, SARA	29.95
PROF TRAINING REGISTRATIONS	FARIAS ZURITA, JOSE	29.95
PROF TRAINING REGISTRATIONS	FIAGLE, JANETTE	69.96
PROF TRAINING REGISTRATIONS	FROG STREET PRESS LLC	5,473.04

PROF TRAINING REGISTRATIONS	GARDNER, JARROD	29.95
PROF TRAINING REGISTRATIONS	HAMM, ELIJAH	20.00
PROF TRAINING REGISTRATIONS	HAWKINS, BRENTON	35.00
PROF TRAINING REGISTRATIONS	HUNT, REBECCA	29.95
PROF TRAINING REGISTRATIONS	HYER, EMILY	33.92
PROF TRAINING REGISTRATIONS	JOHNSON, JENTRY	69.96
PROF TRAINING REGISTRATIONS	JONES, NICOLE	45.51
PROF TRAINING REGISTRATIONS	KAGAN PROFESSIONAL DEVELOPMENT INC	6,690.00
PROF TRAINING REGISTRATIONS	KOSTER, ALYSHA	40.00
PROF TRAINING REGISTRATIONS	KOU, BENG LAY	29.95
PROF TRAINING REGISTRATIONS	LARSEN, SHIREEN	53.00
PROF TRAINING REGISTRATIONS	LEE, NICOLE	51.92
PROF TRAINING REGISTRATIONS	LOHRKE, MICHAEL	63.00
PROF TRAINING REGISTRATIONS	LORD, JOSHUA	29.95
PROF TRAINING REGISTRATIONS	LYMAN, MADALYN	40.00
PROF TRAINING REGISTRATIONS	MASTER TEACHER THE	198.00
PROF TRAINING REGISTRATIONS	MCLEOD, CATHY	29.95
PROF TRAINING REGISTRATIONS	MORTON LANGEHAUG, JESSILYNN	51.00
PROF TRAINING REGISTRATIONS	OPEN UP RESOURCES	31,455.00
PROF TRAINING REGISTRATIONS	OSTERLOH, RYLEIGH	29.95
PROF TRAINING REGISTRATIONS	PALMER, LATIVA	29.95
PROF TRAINING REGISTRATIONS	SCHOONOVER, KRISTEN	40.00
PROF TRAINING REGISTRATIONS	STEELE, GABRIELLE	29.95
PROF TRAINING REGISTRATIONS	STEPHENSON, CHRISTINE	36.50
PROF TRAINING REGISTRATIONS	TIERNEY, JANET	29.95
PROF TRAINING REGISTRATIONS	VARELA, REBECCA	29.95
PROF TRAINING REGISTRATIONS	WEBSTER, JACQUELIN	67.71
PROF TRAINING REGISTRATIONS	WHIPPY, KAITLYN	40.00
PROF TRAINING REGISTRATIONS	US BANK	51,464.23
PROFESSIONAL BOOKS & MAGAZINES	DAVID PROSPER	580.00
PROFESSIONAL BOOKS & MAGAZINES	MOUNTAIN STATE SCHOOLBOOK DEPOSITORY	212.84
PROFESSIONAL BOOKS & MAGAZINES	SCHOLASTIC MAGAZINES	75.63
PROFESSIONAL BOOKS & MAGAZINES	ZUBIRAN, TERRY	13.30
PROFESSIONAL BOOKS & MAGAZINES	US BANK	3,970.96
REFUND PAYABLE	AMANDA MERRILL	8.50
REFUND PAYABLE	BRAD MORGAN	8.50
REFUND PAYABLE	CYNTHIA GONZALEZ	9.30
REFUND PAYABLE	CYNTHIA LUIKART	15.00
REFUND PAYABLE	DANE CARBONE	45.77
REFUND PAYABLE	GERMAN PINAS	100.00
REFUND PAYABLE	JASON ZAHNE	100.00
REFUND PAYABLE	JOSEPH ZOLLINGER	8.50
REFUND PAYABLE	KAREN AGUERO	30.00
REFUND PAYABLE	KELLIE STEINBEIGLE	40.00
REFUND PAYABLE	KIRSTEN ATKIN	8.50
REFUND PAYABLE	MEGAN SADOWSKI	65.00
REFUND PAYABLE	RAJESH LAVETI	8.50
REFUND PAYABLE	ROBERT JOHANSON	100.00
REFUND PAYABLE	SEARLE, MICHELLE	9.99
REFUND PAYABLE	SELENA VILLEZCAS	10.00
REFUND PAYABLE	TAWNEE MCCAY	18.00
REIMBURSEMENT	JOEL P JENSEN MIDDLE SCHOOL PTSA	500.00

REIMBURSEMENT	UTAH PTA	902.00
REMODELING	ALL WEATHER WATERPROOFING INC	147,856.70
REMODELING	ANDIGO CARPETS INC	3,964.40
REMODELING	ANTHEM SPORTS LLC	8,736.57
REMODELING	BLUUM USA INC	21,545.00
REMODELING	BLYNCO	3,959.78
REMODELING	BUILDING PRODUCTS INC	27,319.00
REMODELING	CMT ENGINEERING	4,663.00
REMODELING	COMMERCIAL MECHANICAL SYSTEMS & SERV	222,609.70
REMODELING	CREATIVE SIGNS AND GRAPHICS MANAGEMENT	27,310.45
REMODELING	DRY BOX INC.	230.00
REMODELING	GREAT WESTERN SUPPLY INC	9,170.95
REMODELING	GRITTON AND ASSOCIATES	6,437.00
REMODELING	GSBS ARCHITECTS	8,815.00
REMODELING	HEALTH AND SAFETY SERVICES	4,505.50
REMODELING	HORROCKS LLC	207.64
REMODELING	JUDD CONSTRUCTION INC	640,686.72
REMODELING	LUND, JAY	859.44
REMODELING	MILLER INSULATION COMPANY INC	1,725.00
REMODELING	NORTHWEST FENCE AND SUPPLY INC	1,383.26
REMODELING	PARTITIONS AND ACCESSORIES CO	6,455.00
REMODELING	PECKHAM ASPHALT PAVING INC	192,743.11
REMODELING	PRECISION CONCRETE CUTTING INC	1,056.00
REMODELING	PRIME POWER AND ELECTRIC INC	68,736.56
REMODELING	RC ENTERPRISE PAVING AND CONSTRUCTION	68,517.75
REMODELING	RESTAURANT SUPPLY LLC	5,794.43
REMODELING	ROBERT I MERRILL CO	2,852.00
REMODELING	STANDARD PLUMBING SUPPLY	4,425.58
REMODELING	STONE SECURITY, LLC	2,445.05
REMODELING	SUMMIT FIRE AND SECURITY LLC	20,766.56
REMODELING	TEAM LINX	9,082.25
REMODELING	THORUP AND ASSOCIATES INC	49,963.00
REMODELING	UTAH ELITE BEC	109,967.25
REMODELING	UTAH TILE AND ROOFING INC	2,229.20
REMODELING	VALENTINER CRANE BRUNJES ONYON	3,437.75
REMODELING	WESTERN REFRACTORY CONSTRUCTION INC	14,694.94
REMODELING	WON DOOR CORP	2,794.32
REMODELING	US BANK	174,679.43
REPAIRS & PARTS	AED EVERYWHERE INC	532.26
REPAIRS & PARTS	AIRGAS USA LLC	144.00
REPAIRS & PARTS	ALS AUTO PARTS	1,813.56
REPAIRS & PARTS	BELL JANITORIAL SUPPLY LC	2,626.24
REPAIRS & PARTS	BONNEVILLE EQUIPMENT COMPANY	104.93
REPAIRS & PARTS	CINTAS #180 UNIFORMS	300.80
REPAIRS & PARTS	CODALE ELECTRIC SUPPLY INC	806.43
REPAIRS & PARTS	COMPLETE SUPPLY COMPANY LLC	3,888.36
REPAIRS & PARTS	GRAINGER	4,650.11
REPAIRS & PARTS	INNOVATIVE PRINT CONSULTING LLC	40.00
REPAIRS & PARTS	KILGORE CONTRACTING	677.27
REPAIRS & PARTS	LGG INDUSTRIAL	58.17
REPAIRS & PARTS	LUND, JAY	228.00
REPAIRS & PARTS	MCINTOSH COMMUNICATIONS LLC	1,020.00

REPAIRS & PARTS	MOUNTAINLAND SUPPLY LLC	17,456.42
REPAIRS & PARTS	PARTS TOWN LLC	2,318.09
REPAIRS & PARTS	REFRIGERATION HARDWARE SUPPLY CORP	813.22
REPAIRS & PARTS	RICHARDS LABS OF UTAH	40.00
REPAIRS & PARTS	SHIFFLER EQUIPMENT SALES INC	73.82
REPAIRS & PARTS	SPRINKLER SUPPLY COMPANY	5,550.72
REPAIRS & PARTS	STANDARD PLUMBING SUPPLY	1,850.48
REPAIRS & PARTS	STEVE REGAN COMPANY	9,745.00
REPAIRS & PARTS	STONE SECURITY, LLC	5,756.65
REPAIRS & PARTS	THATCHER CHEMICAL CO	1,079.88
REPAIRS & PARTS	TRANS JORDAN CITIES	74.45
REPAIRS & PARTS	US BANK	56,156.10
SAFETY SUPPLIES	UNIFIRST FIRST AID CORP	569.45
SAFETY SUPPLIES	US BANK	259.88
SALES TAX PAYABLE	UTAH STATE TAX COMMISSION	8,915.30
SEWER & WATER	BLUFFDALE CITY	13,258.65
SEWER & WATER	CITY OF WEST JORDAN	179,267.37
SEWER & WATER	HERRIMAN CITY	52,181.97
SEWER & WATER	JORDAN BASIN IMPROVEMENT DISTRICT	19,503.95
SEWER & WATER	KEARNS IMPROVEMENT DISTRICT	4,254.94
SEWER & WATER	RIVERTON CITY CORP	98,196.82
SEWER & WATER	SOUTH JORDAN CITY	66,059.17
SEWER & WATER	SOUTH VALLEY WATER RECLM FAC	5,172.75
SITE IMPROVEMENT	GREAT BASIN ENGINEERING INC	3,750.00
SITE IMPROVEMENT	SONNTAG RECREATION LLC	5,426.96
SITE IMPROVEMENT	UNITED FENCE COMPANY	4,168.79
SITE IMPROVEMENT	US BANK	5,037.58
SMALL EQUIPMENT	BELL JANITORIAL SUPPLY LC	5,967.00
SMALL EQUIPMENT	HOMEPRO VACUUM LLC	5,983.00
SMALL EQUIPMENT	JOHNSTONE SUPPLY CO	846.64
SMALL EQUIPMENT	RC WILLEY DRAPER	1,299.00
SMALL EQUIPMENT	RESTAURANT AND STORE EQUIPMENT CO	4,809.78
SMALL EQUIPMENT	SIGN IT RIGHT	343.84
SMALL EQUIPMENT	STANDARD RESTAURANT SUPPLY	6,080.67
SMALL EQUIPMENT	US BANK	1,967.25
SOFTWARE	ALBERQUE, HSIU-CHI	189.41
SOFTWARE	ALLFREY, BRIAN	1,200.00
SOFTWARE	BLAZOVICH, JORDAN	149.00
SOFTWARE	CARDONEX INC	10,000.00
SOFTWARE	CODEHS INC	6,700.00
SOFTWARE	COMPTIA INC	9,045.00
SOFTWARE	CONCENTRIC HOLDINGS INC	5,000.00
SOFTWARE	COOK, JULIE	134.30
SOFTWARE	DELPHI ME	7,333.33
SOFTWARE	DISCOVERY EDUCATION	33,857.84
SOFTWARE	EDYNAMIC LP	3,400.00
SOFTWARE	ESGI LLC	777.00
SOFTWARE	FLYNN, ELYSE	317.33
SOFTWARE	FOLLETT SOFTWARE LLC	86,293.19
SOFTWARE	GOPHER SPORT	772.12
SOFTWARE	INSIGHT PUBLIC SECTOR	2,784.10
SOFTWARE	IXL LEARNING INC	1,756.25

SOFTWARE	KURT, LAUREN	128.93
SOFTWARE	LEGENDS OF LEARNING INC	3,790.00
SOFTWARE	LEXIA LEARNING SYSTEM LLC	12,834.80
SOFTWARE	MARX, WINONA	138.00
SOFTWARE	MIND RESEARCH INSTITUTE	2,620.00
SOFTWARE	NEARMAP US INC	5,197.94
SOFTWARE	PANORAMA EDUCATION INC	6,857.00
SOFTWARE	SECURLY INC	13,756.35
SOFTWARE	SHELLEY, MARLENE	125.00
SOFTWARE	SIBME	4,500.00
SOFTWARE	TRANSFINDER CORPORATION	2,880.00
SOFTWARE	TYPING COM LLC	1,125.00
SOFTWARE	WEEDON, TRICIA	252.00
SOFTWARE	WILLIAMS, DARCEY	36.00
SOFTWARE	US BANK	18,038.24
STAFF REWARDS	ANDERSON, CAMI	39.08
STAFF REWARDS	ASHLEY ROGERS	909.30
STAFF REWARDS	BE SEEN PROMOTIONS	230.00
STAFF REWARDS	BELL PRINTING AND DESIGN	1,242.00
STAFF REWARDS	BOWEN, PATTY	20.99
STAFF REWARDS	COLLINS, RACHEL	53.49
STAFF REWARDS	COMPASS EMBROIDERY LLC	150.50
STAFF REWARDS	FOWLES, MONICA	25.17
STAFF REWARDS	GLENN, MICHAEL	9.21
STAFF REWARDS	GODFREY, ANTHONY	112.96
STAFF REWARDS	HANRATTY, KELSI	14.08
STAFF REWARDS	INTERSTATE SPECIALTIES INC	4,109.23
STAFF REWARDS	JOHNSON, STEPHANIE	45.32
STAFF REWARDS	KATRINAS CRAFTERY LLC	711.72
STAFF REWARDS	LA SAGE LLC	1,428.00
STAFF REWARDS	MAIR, AMANDA	14.39
STAFF REWARDS	MAJESTIC ELEMENTARY PTA	528.00
STAFF REWARDS	MALMBORG, DIANE	25.56
STAFF REWARDS	MARCHANT DESIGN	420.00
STAFF REWARDS	MARIANO, TRACI	48.98
STAFF REWARDS	MIDVALE MINING COMPANY	697.50
STAFF REWARDS	NAYLOR, KENNETH	72.29
STAFF REWARDS	PAYTON, BROOKE	138.03
STAFF REWARDS	PEARSON, HEATHER	148.12
STAFF REWARDS	PETERSON, ROBYNN	38.58
STAFF REWARDS	PETERSONS FRESH MARKET	96.88
STAFF REWARDS	PIA, TERRY	44.88
STAFF REWARDS	ROSTROM, DAVID	284.48
STAFF REWARDS	SHUMWAY, JANA	29.01
STAFF REWARDS	STUTZNEGGER, AMY	31.16
STAFF REWARDS	THOMPSON, POLLYANNA	53.44
STAFF REWARDS	TOBLER, JENNIFER	103.39
STAFF REWARDS	WARREN, AMY	12.33
STAFF REWARDS	WEBSTER, JACQUELIN	11.92
STAFF REWARDS	US BANK	45,267.66
SUPPLIES	ADCENTIVES WEST	1,505.11
SUPPLIES	ADP LEMCO INC	1,876.00

SUPPLIES	AIRGAS USA LLC	2,907.68
SUPPLIES	ALBERQUE, HSIU-CHI	142.03
SUPPLIES	ALCALA, ANA	100.77
SUPPLIES	ALLEN, ALEXA	144.80
SUPPLIES	ALPHAGRAPHS	843.06
SUPPLIES	ALSCO	85.52
SUPPLIES	AMBER BURT	221.00
SUPPLIES	AMY PARK	476.00
SUPPLIES	ANDIGO CARPETS INC	794.55
SUPPLIES	APOLLO STREAMS INC	3,041.21
SUPPLIES	ARNESEN, TAMRA	512.19
SUPPLIES	ARTIST CORNER	5,582.20
SUPPLIES	ASSOCIATED BUSINESS TECHNOLOGIES	1,589.00
SUPPLIES	ATKINSON, BECKY	372.96
SUPPLIES	AVILA, RYAN	64.43
SUPPLIES	B AND H PHOTO VIDEO	5,601.58
SUPPLIES	BABCOCK, WENDY	228.62
SUPPLIES	BAILEY, JARED	11.32
SUPPLIES	BAKER, KIMBERLY	550.00
SUPPLIES	BALLARD, RUTHANNE	113.73
SUPPLIES	BAND SHOPPE	1,082.25
SUPPLIES	BARKDULL, CHRISTY	209.18
SUPPLIES	BARKER, JULIE	96.43
SUPPLIES	BARLOW, SHARON	27.61
SUPPLIES	BARTON, MELISSA	287.68
SUPPLIES	BAY, ANNA	166.54
SUPPLIES	BE SEEN PROMOTIONS	2,973.00
SUPPLIES	BEECH, ELISE	106.15
SUPPLIES	BEHIND THE NAME DESIGNS LLC	855.00
SUPPLIES	BELL PRINTING AND DESIGN	2,133.71
SUPPLIES	BERRETT'S BLOSSOMS	50.00
SUPPLIES	BERTRAND'S MUSIC	1,017.40
SUPPLIES	BIRD, YAUSMINDA	500.00
SUPPLIES	BISHOP, ROBYN	24.55
SUPPLIES	BJORNDAL, CAITLIN	37.60
SUPPLIES	BLACK CLOVER ENETERPRISES LLC	3,304.00
SUPPLIES	BLAKE, MEGAN	479.24
SUPPLIES	BLAZOVICH, JORDAN	231.92
SUPPLIES	BLICK ART MATERIALS	3,903.26
SUPPLIES	BLUUM USA INC	8,171.17
SUPPLIES	BOARDMAN, LEVI	534.29
SUPPLIES	BOUND TO STAY BOUND BOOKS INC	29.50
SUPPLIES	BOWMAN, TAWNY	138.58
SUPPLIES	BR PRINTERS INC	1,600.68
SUPPLIES	BRIA LOVATO	1,125.00
SUPPLIES	BRIGHAM YOUNG UNIV PHYSICS/ASTRONOMY	1,500.00
SUPPLIES	BRITTANY WILKINSON	96.49
SUPPLIES	BROOKE HYER	79.70
SUPPLIES	BROWN, IAN	55.25
SUPPLIES	BSN SPORTS INC	49,453.38
SUPPLIES	BURKE, TAMARA	23.94
SUPPLIES	BURMAX	11,901.87

SUPPLIES	BYU CONTINUING EDUCATION	18,030.00
SUPPLIES	CAMPOS, VYNES	156.08
SUPPLIES	CARLIE MARSTON	264.09
SUPPLIES	CARRIE SWEET	174.41
SUPPLIES	CASCIO, YLEANA	28.95
SUPPLIES	CERTIPORT INC	1,310.00
SUPPLIES	CHAZ ROBERTS	7,212.00
SUPPLIES	CHERRY, STEVEN	77.22
SUPPLIES	CHRISTIANSEN, GABRIELA	96.70
SUPPLIES	CLASSICAL STRINGS	1,059.48
SUPPLIES	CLEGG, DANIEL	21.10
SUPPLIES	CLIFFORD, STACY	105.29
SUPPLIES	CODY STROMBERG	643.63
SUPPLIES	COLEMAN KNITTING MILLS	2,016.00
SUPPLIES	COLEMAN, LISA	500.00
SUPPLIES	COLONIAL FLAG AND SPECIALTY COMPANY	380.20
SUPPLIES	COMPASS EMBROIDERY LLC	48.00
SUPPLIES	CONCERT BLACK CLOTHING LLC	720.00
SUPPLIES	CONCORD THEATRICALS CORP	3,722.13
SUPPLIES	COOK, JULIE	297.23
SUPPLIES	COOLE SCHOOL	873.60
SUPPLIES	CORFIELD, KERI	48.03
SUPPLIES	COUNTERTRADE PRODUCTS INC	696.04
SUPPLIES	CRAPO, MARIANNE	128.23
SUPPLIES	CRAWLEY, KELLEY	136.03
SUPPLIES	CULLIGAN QUENCH	1,194.45
SUPPLIES	DALSOGLIO, MICHAEL	9.63
SUPPLIES	DAVIDSON, CARRIE	139.63
SUPPLIES	DAY MURRAY MUSIC	666.77
SUPPLIES	DELVIES PLASTICS INC	351.83
SUPPLIES	DETLING, KEELY	5.32
SUPPLIES	DEVENPORT, KATHERINE	150.00
SUPPLIES	DEX IMAGING LLC	2,544.22
SUPPLIES	DIXIE DOODLE DESIGN	1,500.00
SUPPLIES	DODGE, KYLE	13.59
SUPPLIES	DODGE, TIFFANY	27.05
SUPPLIES	DOWNES, KADE	683.23
SUPPLIES	DRAUT, DAVID	1,266.57
SUPPLIES	DUCKWORTH, COURTNEY	37.59
SUPPLIES	E3 DIAGNOSTICS	29,411.92
SUPPLIES	EDUTEK CORPORATION	25,279.92
SUPPLIES	ELDREDGE, TERESA	49.00
SUPPLIES	ELEVATED TEAM TWILL	329.00
SUPPLIES	ELLIS, RENEE	492.99
SUPPLIES	ENCE, RONALD	112.39
SUPPLIES	ENGLISH, KARLEE	223.87
SUPPLIES	ERICKSON, PAMELA	48.33
SUPPLIES	ERIKA BRIGHT	180.00
SUPPLIES	FALKE, KYLIE	98.63
SUPPLIES	FISHERS TECHNOLOGY	399.00
SUPPLIES	FLINT, WILLIAM	48.22
SUPPLIES	FORD, EMILY	214.74

SUPPLIES	FOWLES, MONICA	24.80
SUPPLIES	FRAILEY, JILL	203.98
SUPPLIES	FRED J MILLER INC	7,045.00
SUPPLIES	GAITAN-PACKARD, LOREAL	410.00
SUPPLIES	GAMBRINO, BELINDA	16.46
SUPPLIES	GAME ONE	52,629.84
SUPPLIES	GENERAL THEATRICAL SUPPLY	345.00
SUPPLIES	GEORGE, JULIE	53.69
SUPPLIES	GIBBONS, KRISTA	24.21
SUPPLIES	GIFFEN, KELLY	68.76
SUPPLIES	GILL, MELISSA	102.46
SUPPLIES	GOMEZ, KARLA	76.80
SUPPLIES	GOODRICH, KEITH	130.24
SUPPLIES	GOSAIN, SHANNEL	48.65
SUPPLIES	GRAINGER	2,018.32
SUPPLIES	GRIFFITHS, MEGAN	84.07
SUPPLIES	GRIFFITHS, TERESA	265.69
SUPPLIES	HAMBLIN, TONYA	34.34
SUPPLIES	HANSEN, MEGAN	9.65
SUPPLIES	HANSON, MICHELLE	527.80
SUPPLIES	HARDY, ERIN	97.68
SUPPLIES	HARRINGTON, SHERI	634.49
SUPPLIES	HARWOOD, SARAH	52.04
SUPPLIES	HATCH, JAY	15.69
SUPPLIES	HAUSSLER, KIMBERLY	42.07
SUPPLIES	HEALTHSTREAM INC	171.92
SUPPLIES	HENDRIX, JUSTIN	504.00
SUPPLIES	HERNANDEZ, LONI	31.46
SUPPLIES	HERRICK, KATHRYN	42.93
SUPPLIES	HEYWOOD, KRISTEN	111.70
SUPPLIES	HILLARY, BETHANY	37.58
SUPPLIES	HOME DEPOT CREDIT SERVICES	628.70
SUPPLIES	HORSIN AROUND VINYL CREATIONS	120.00
SUPPLIES	HOWE JR, RAY	15.02
SUPPLIES	HOYT, MELISSA	85.96
SUPPLIES	HUFF, JESSICA	250.00
SUPPLIES	HYPE SHIRT CO	2,300.00
SUPPLIES	IMAGEMARKET	204.06
SUPPLIES	INK IMAGE SCREENPRINTING	2,182.00
SUPPLIES	INNOVATIVE PRINT CONSULTING LLC	6,364.00
SUPPLIES	INSIGHT PUBLIC SECTOR	369.20
SUPPLIES	INTERMOUNTAIN LAWN MAINTENANCE INC	750.00
SUPPLIES	INTERMOUNTAIN WOOD PRODUCTS	10,511.75
SUPPLIES	INTERWEST PAPER INC	925.95
SUPPLIES	JACK, STERLING	49.12
SUPPLIES	JADEAN EXPRESSIONS	841.00
SUPPLIES	JENNIFER SHELTON	353.39
SUPPLIES	JENSEN, LISA	133.45
SUPPLIES	JENSEN, STEPHANIE	13.96
SUPPLIES	JESSICA PECK	146.76
SUPPLIES	JO AND JAX	24,451.98
SUPPLIES	JODI BARTON	643.50

SUPPLIES	JOHNSON, GRETA	19.15
SUPPLIES	JOHNSON, PHILLIP	179.59
SUPPLIES	JOHNSON, STEPHANIE	15.76
SUPPLIES	JOSTENS	7,577.50
SUPPLIES	JOSTENS INC	130,148.05
SUPPLIES	KAREN SANDSTROM	458.71
SUPPLIES	KARTCHNER, CASSANDRA LYN	146.00
SUPPLIES	KELLY SPICERS	1,114.07
SUPPLIES	KELSIE BAWDEN	1,300.00
SUPPLIES	KENFIELD, AMANDA	55.92
SUPPLIES	KETCHAM, AMANDA	40.80
SUPPLIES	KIDD, SHAWN	1,539.28
SUPPLIES	KILCREASE, MICHELLE	500.00
SUPPLIES	KIMBERLY WALKER	138.82
SUPPLIES	KLASSIC SALES LLC	4,081.45
SUPPLIES	KRAMER, KIMBERLY	994.16
SUPPLIES	KRISTINA MCPHEE	120.00
SUPPLIES	KRUGER, AARON	150.00
SUPPLIES	LACAYO DE RODAS, LAUREN	188.63
SUPPLIES	LAKESHORE LEARNING MATERIALS	584.93
SUPPLIES	LANGUAGE TESTING INTERNATIONAL	5.50
SUPPLIES	LARSEN, SHIREEN	14.25
SUPPLIES	LEAVITT, EMILY	62.43
SUPPLIES	LEE, CHARLEEN	19.34
SUPPLIES	LEE, SILVINA	53.91
SUPPLIES	LETTER JACKET EMPROIUM	1,791.00
SUPPLIES	LEWIS, KELLY	235.94
SUPPLIES	LEXIA LEARNING SYSTEM LLC	4,519.00
SUPPLIES	LINKS AT SLEEPY RIDGE	5,546.36
SUPPLIES	LINNARZ, BRAD JR	500.00
SUPPLIES	LOBOS, ANN	4,176.41
SUPPLIES	LOSCHER, MALLORY	46.19
SUPPLIES	LOWES CREDIT SERVICES	1,822.53
SUPPLIES	LOWRY, MARY	500.00
SUPPLIES	LYON, HEATHER	20.96
SUPPLIES	M AND M TOOL AND MACHINERY	2,000.00
SUPPLIES	MACBEATH HARDWOOD COMPANY	2,720.98
SUPPLIES	MACHINE TOOLS WEST	84.90
SUPPLIES	MARCHANT DESIGN	12,412.75
SUPPLIES	MARTIN, JENNY	283.44
SUPPLIES	MARZANO RESOURCES LLC	12,780.00
SUPPLIES	MASTERS, MANDY	34.89
SUPPLIES	MASTIN-CALL, SARAH	35.92
SUPPLIES	MAXFIELD, BRITTANY	69.85
SUPPLIES	MCGEE STAMP AND TROPHY CO	305.32
SUPPLIES	MCINTOSH COMMUNICATIONS LLC	12,914.00
SUPPLIES	MCKISSICK, HEIDI	300.00
SUPPLIES	MCNEES, JENNIFER	30.08
SUPPLIES	MEDCO SUPPLY COMPANY	46.41
SUPPLIES	MELISSA REYNOSA	429.40
SUPPLIES	MEP	543.50
SUPPLIES	METZ, MARISSA	52.63

SUPPLIES	MICHAELIS, MERI	117.37
SUPPLIES	MINTILOGLITIS, KATLYN	52.93
SUPPLIES	MITCHELL, SARA	2,600.00
SUPPLIES	MOEMS	200.00
SUPPLIES	MORGAN, CHELSEY	270.60
SUPPLIES	MORIARTY, MARYMARGARET	372.46
SUPPLIES	MORRELL, JORDAN	80.82
SUPPLIES	MORRIS, JEFFREY	767.57
SUPPLIES	MOUNTAIN STATE SCHOOLBOOK DEPOSITORY	111,639.14
SUPPLIES	MOUSLEY, BONITA	120.32
SUPPLIES	MR MAC	5,070.00
SUPPLIES	MUSE MARX LLC	9,475.52
SUPPLIES	MYERS, LAURA	191.50
SUPPLIES	NASCO	2,547.45
SUPPLIES	NATIONAL EQUIPMENT CORPORATION	1,250.00
SUPPLIES	NATIONAL WOOD PRODUCTS INC	2,673.20
SUPPLIES	NAVIGATE360 LLC	2,747.00
SUPPLIES	NCS PEARSON INC	6,664.19
SUPPLIES	NEVES, CAROLDEAN	89.85
SUPPLIES	NICHOLS, DAISHA	500.00
SUPPLIES	NICOLE MARIE DEAN	266.00
SUPPLIES	NIELSEN, RYAN	170.22
SUPPLIES	NORCO INC	805.03
SUPPLIES	OAKESON, CHRISTY	11.28
SUPPLIES	OCONNOR, RAMSAY	139.55
SUPPLIES	ODP BUSINESS SOLUTIONS LLC	436.03
SUPPLIES	OFIARA, ANTONINA	500.00
SUPPLIES	OLSON, MARISA	51.64
SUPPLIES	ONE ON ONE PROMOTIONALS	2,001.00
SUPPLIES	OSMOND, RACHEL	165.82
SUPPLIES	OTTOWEAR DESIGNS	2,686.00
SUPPLIES	OVIATT, MATTHEW	56.52
SUPPLIES	PAIGE HUNSAKER WHITE	558.00
SUPPLIES	PALMER, SHARRA	69.81
SUPPLIES	PANORAMA EDUCATION INC	1,485.00
SUPPLIES	PAOLA POULSEN	59.54
SUPPLIES	PAYTON, BROOKE	44.68
SUPPLIES	PAYTON, CARRIE	17.50
SUPPLIES	PEARMAN, ELYSE	413.62
SUPPLIES	PEARSON, AMY	89.50
SUPPLIES	PEARSON, LEOTA	74.98
SUPPLIES	PEHRSON, JUTHAMARD	19.97
SUPPLIES	PELLEGRINO, CYNDI	76.67
SUPPLIES	PETERSON, JENNIFER	46.62
SUPPLIES	PETTY CASH	1,056.17
SUPPLIES	PIA, TERRY	24.82
SUPPLIES	PICK MY KNIT	14,949.00
SUPPLIES	PINEAE GREENHOUSES INC	4,454.32
SUPPLIES	POLLOCK, TIMOTHY	61.47
SUPPLIES	PRESTIGE TEAMWEAR LLC	5,425.00
SUPPLIES	PRINCE, STACEY	587.57
SUPPLIES	PRO ED COMPANY	407.00

SUPPLIES	PRUSSE, KURT	72.76
SUPPLIES	QUICK PRO SHOTS	200.00
SUPPLIES	RAINBOW NEON SIGN COMPANY	2,950.00
SUPPLIES	RASMUSSEN, AMANDA	134.15
SUPPLIES	REALLY GREAT READING COMPANY LLC	3,300.00
SUPPLIES	REBEL ATHLETIC LLC	7,489.50
SUPPLIES	REDD, NICHOLAS	12.99
SUPPLIES	REEDER, CATHRYN	50.25
SUPPLIES	REILLEY, LORI	187.49
SUPPLIES	RHODES, KELSEY	250.00
SUPPLIES	RIDDELL ALL AMERICAN SPORTS CORP	1,161.69
SUPPLIES	RIDDLE, GLORIA	14.22
SUPPLIES	RINDLISBACH, TRACI	42.96
SUPPLIES	RIST, SHELLY	39.95
SUPPLIES	RITCHIE, BAILEY	50.60
SUPPLIES	ROBERT JAMES BEDONT	180.00
SUPPLIES	ROCHESTER 100 INC	520.00
SUPPLIES	RODRIGUEZ, IRIEVETTE	239.42
SUPPLIES	ROGERS, PATRICIA	9.99
SUPPLIES	ROMNEY, VANDALYN	36.00
SUPPLIES	ROSENKRANTZ, MORGEN	9.11
SUPPLIES	ROSSETTI, TERESA	30.18
SUPPLIES	ROSSITER, TAMRA	30.59
SUPPLIES	ROWBERRY, ALICIA	38.61
SUPPLIES	RR DONNELLEY CO	1,272.03
SUPPLIES	RUNYON, MATTHEW	53.46
SUPPLIES	RUSSELL, SHELDON	250.00
SUPPLIES	SALT LAKE COMMUNITY COLLEGE	442.00
SUPPLIES	SALTMARSH, CARLI	589.46
SUPPLIES	SCHOENFELD, JOHN	14.79
SUPPLIES	SCHOLASTIC MAGAZINES	2,760.31
SUPPLIES	SCHOOL SPECIALTY	10,352.68
SUPPLIES	SCHOONOVER, KRISTEN	461.98
SUPPLIES	SCHULTZ, OLIVIA	21.21
SUPPLIES	SCHULZKE, ALESHA	56.07
SUPPLIES	SELF, KEVIN	102.46
SUPPLIES	SHANNON BARKER	155.74
SUPPLIES	SHELTON, JODEE	116.98
SUPPLIES	SHEPPICK, JACQUELINE	99.70
SUPPLIES	SILVEIRA, SILVIANE	38.68
SUPPLIES	SIMMONS, REBECCA	250.00
SUPPLIES	SMITH, COLETTE	66.82
SUPPLIES	SMITH, TAVA	20.39
SUPPLIES	SOUTH VALLEY	375.00
SUPPLIES	SOUTHEASTERN PERFORMANCE APPAREL	221.50
SUPPLIES	SOUTHWICK, SYDNEY	51.56
SUPPLIES	SPORTSWEAR DESIGN INTERNATIONAL	2,710.50
SUPPLIES	STAHELI, ZACHARY	19.20
SUPPLIES	STEVE WEISS MUSIC	1,224.44
SUPPLIES	STEVENS, BRAYDEN	112.51
SUPPLIES	STRADLING, BRITTNEY	1,198.71
SUPPLIES	STRATTON, KATE	31.43

SUPPLIES	SUMMERHAYS MUSIC COMPANY	10,267.28
SUPPLIES	SUMMIT FIRE AND SECURITY LLC	290.45
SUPPLIES	SUNDLOFF, SUZANNE	200.00
SUPPLIES	SUNSTONE POTTERY	1,441.60
SUPPLIES	SUPERIOR WATER & AIR INC	898.60
SUPPLIES	SVOBODA, JOSEPHINE	38.39
SUPPLIES	SWENSON, LINDSAY	611.62
SUPPLIES	SWETT, ALLYSON	27.94
SUPPLIES	SYMBOLARTS LLC	1,183.75
SUPPLIES	SYNCED UP PRODUCTS	3,562.00
SUPPLIES	SYNDERGAARD, KATELIN	120.39
SUPPLIES	TANNER, ASHLEY	52.82
SUPPLIES	TEAM FITZ GRAPHICS LLC	32.00
SUPPLIES	TECALCO, ROSA	17.46
SUPPLIES	THATCHER, EMMA	22.51
SUPPLIES	THE HON COMPANY	22,423.40
SUPPLIES	THE TROPHY CASE	660.00
SUPPLIES	THE TROPHY CORNER	850.70
SUPPLIES	THOMPSON, SUZANNE	75.31
SUPPLIES	TIFFANY COLLINS	37.38
SUPPLIES	TITUS, COURTNEY	146.51
SUPPLIES	TODD, HEATHER	149.75
SUPPLIES	TOWER SPORTS	6,746.70
SUPPLIES	TOWNSEND, MELISSA	564.98
SUPPLIES	TRACIE MAYNARD	37.15
SUPPLIES	TREASURE TOWER REWARDS	120.00
SUPPLIES	TRI STATE DISTRIBUTORS	1,110.00
SUPPLIES	TRISTEN GATZEMEIER	68.40
SUPPLIES	TROESTER, TRICIA	10.13
SUPPLIES	TUXEDO JUNCTION INC	1,610.76
SUPPLIES	UPPER LIMIT FITNESS WAREHOUSE	41,964.92
SUPPLIES	USA WRESTLING UTAH	216.00
SUPPLIES	UTAH CORRECTIONAL INDUSTRIES PRINT SHOP	2,486.85
SUPPLIES	UTAH HIGH SCHOOL ACTIVITIES ASSOC	35.00
SUPPLIES	UTAH RESTAURANT ASSOC	80.00
SUPPLIES	UTAH TEES AND FLEECE LLC	459.80
SUPPLIES	VARELA, REBECCA	51.15
SUPPLIES	VARSITY SPIRIT	2,650.60
SUPPLIES	VISION GRAPHICS	101.25
SUPPLIES	VLCM	1,780.63
SUPPLIES	WALLACE, MICHELLE	277.46
SUPPLIES	WASHBURN, BENJAMIN	17.64
SUPPLIES	WEI, JIA	542.08
SUPPLIES	WEISSMANS DESIGNS FOR DANCE	2,169.40
SUPPLIES	WEST MUSIC	524.08
SUPPLIES	WESTERN PSYCH SERVICES	7,179.04
SUPPLIES	WHITE, ELIZABETH	49.51
SUPPLIES	WIEBEN, ERIK	191.03
SUPPLIES	WILKINSON, IAN	75.41
SUPPLIES	WILLIAMS, SARA	236.40
SUPPLIES	WINMARK INC	40.30
SUPPLIES	WITT-ROPER, DIANE	58.89

SUPPLIES	WOOD, LARRY	108.11
SUPPLIES	WORKSPACE ELEMENTS	26,054.43
SUPPLIES	WORTHEN, JENNIFER	110.65
SUPPLIES	YOUTZ, BRYAN	74.14
SUPPLIES	US BANK	718,112.30
TAXES	SALT LAKE COUNTY TREASURER	542.43
TECHNOLOGY SUPPLIES	AGPARTS WORLDWIDE INC	553.60
TECHNOLOGY SUPPLIES	APPLE COMPUTER INC	99,172.00
TECHNOLOGY SUPPLIES	ASSOCIATED BUSINESS TECHNOLOGIES	588.00
TECHNOLOGY SUPPLIES	B AND H PHOTO VIDEO	7,305.16
TECHNOLOGY SUPPLIES	BABCOCK, WENDY	23.57
TECHNOLOGY SUPPLIES	BLUUM USA INC	98,818.07
TECHNOLOGY SUPPLIES	BRAIN POP	3,488.40
TECHNOLOGY SUPPLIES	CENTER FOR THE COLLABORATIVE CLASSROOM	3,348.00
TECHNOLOGY SUPPLIES	<u>CHROMEBOOKPARTS.COM</u>	1,074.60
TECHNOLOGY SUPPLIES	COUNTERTRADE PRODUCTS INC	27,791.98
TECHNOLOGY SUPPLIES	DATA CENTER WAREHOUSE LLC	32,993.03
TECHNOLOGY SUPPLIES	DIGI-KEY ELECTRONICS	2,264.99
TECHNOLOGY SUPPLIES	ESGI LLC	777.00
TECHNOLOGY SUPPLIES	GENERATION GENIUS INC	1,395.00
TECHNOLOGY SUPPLIES	IMAGINE LEARNING LLC	540.00
TECHNOLOGY SUPPLIES	INSIGHT PUBLIC SECTOR	7,288.43
TECHNOLOGY SUPPLIES	IXL LEARNING INC	22,863.75
TECHNOLOGY SUPPLIES	MARCHANT DESIGN	2,090.00
TECHNOLOGY SUPPLIES	MCINTOSH COMMUNICATIONS LLC	6,782.50
TECHNOLOGY SUPPLIES	MIND RESEARCH INSTITUTE	5,300.00
TECHNOLOGY SUPPLIES	MYSTERY SCIENCE INC	1,695.00
TECHNOLOGY SUPPLIES	PACIFIC OFFICE AUTOMATION	5,004.00
TECHNOLOGY SUPPLIES	SHI INTERNATIONAL CORP	1,234.76
TECHNOLOGY SUPPLIES	SUMMIT FIRE AND SECURITY LLC	108.20
TECHNOLOGY SUPPLIES	SUMMIT K12 HOLIING INC	4,577.50
TECHNOLOGY SUPPLIES	US BANK	24,633.19
TELEPHONE	AT AND T MOBILITY	901.72
TELEPHONE	CENTURYLINK	3,543.16
TELEPHONE	VERIZON WIRELESS	8,445.73
TELEPHONE	US BANK	157.63
TEXTBOOKS	BULK BOOKSTORE	239.10
TEXTBOOKS	CHARLES JENSEN PERCUSSION	1,000.00
TEXTBOOKS	DAY MURRAY MUSIC	1,742.41
TEXTBOOKS	DISCOVERY EDUCATION	17,030.00
TEXTBOOKS	EDPUZZLE	5,490.00
TEXTBOOKS	EMILY DAWN RUNYAN	900.00
TEXTBOOKS	FLUENCY AND FITNESS	1,680.00
TEXTBOOKS	GAYLE G LOCKWOOD	100.00
TEXTBOOKS	IN FOCUS EDUCATION GROUP	6,509.65
TEXTBOOKS	JOSHUA DURFEY	250.00
TEXTBOOKS	JW PEPPER AND SON INC	4,344.28
TEXTBOOKS	MA, CHING YIN	314.95
TEXTBOOKS	MEET THE MASTERS	3,471.00
TEXTBOOKS	MOUNTAIN STATE SCHOOLBOOK DEPOSITORY	15,731.44
TEXTBOOKS	MRS NELSONS BOOK COMPANY LLC	3,261.88
TEXTBOOKS	NCS PEARSON INC	1,457.89

TEXTBOOKS	PANORAMA EDUCATION INC	1,000.00
TEXTBOOKS	PERMA BOUND	3,610.15
TEXTBOOKS	RICHARD PARKINSON	250.00
TEXTBOOKS	SCHOLASTIC MAGAZINES	199.80
TEXTBOOKS	SUMMERHAYS MUSIC COMPANY	1,087.80
TEXTBOOKS	SWANK MOTION PICTURES INC	1,472.00
TEXTBOOKS	TAPSPACE PUBLICATIONS LLC	27.00
TEXTBOOKS	WOLTERS KLUWER HEALTH	2,530.94
TEXTBOOKS	US BANK	13,295.92
TIRES	US BANK	1,905.10
TRANSPORTATION OTHER	CLEGG, DANIEL	24.00
TRANSPORTATION OTHER	HATCH, JAY	45.08
TRANSPORTATION OTHER	US BANK	2,723.59
TRAVEL CONVENTION	ALGER, BUDDY	251.56
TRAVEL CONVENTION	ANDERSEN, KIMBERLY	176.00
TRAVEL CONVENTION	ANDERSON, AMY	123.00
TRAVEL CONVENTION	ANDERSON, BRIAN JR	123.00
TRAVEL CONVENTION	ANDERSON, BRIANNE	176.00
TRAVEL CONVENTION	ANDOLSEK, MICHAEL	123.00
TRAVEL CONVENTION	BARNEY, CYNTHIA	229.03
TRAVEL CONVENTION	BARROW, ERIN	484.20
TRAVEL CONVENTION	BERGUM, CHRISTOPHER	176.00
TRAVEL CONVENTION	BOREN, RAE	176.00
TRAVEL CONVENTION	BURTON JUAREZ, SONJA	176.00
TRAVEL CONVENTION	CURRAN, CAROLYN	123.00
TRAVEL CONVENTION	DANIELS, MARLA	299.00
TRAVEL CONVENTION	DEAN, LISA	484.20
TRAVEL CONVENTION	DZUBAK, CYNTHIA	229.26
TRAVEL CONVENTION	ENG, BRITNEE	356.40
TRAVEL CONVENTION	GARRIDO CARDENAS, ANGELICA	550.00
TRAVEL CONVENTION	GARRISON, DIXIE	234.96
TRAVEL CONVENTION	GAYDOSH, APRIL	490.50
TRAVEL CONVENTION	GEORGE, NICOLE	484.20
TRAVEL CONVENTION	GLEAVE, NATALIE	70.00
TRAVEL CONVENTION	GORDON, CHELSEA	263.68
TRAVEL CONVENTION	HACKING, JESSICA	301.59
TRAVEL CONVENTION	HANSEN, JOSHUA	176.00
TRAVEL CONVENTION	HERMANSEN, HILLARY	176.00
TRAVEL CONVENTION	HILL, JEFFREY	263.58
TRAVEL CONVENTION	HINOJOSA, ANDREA	336.15
TRAVEL CONVENTION	HOFFMAN, RONNA	158.00
TRAVEL CONVENTION	HOONAKKER, R RICHARD	281.35
TRAVEL CONVENTION	HUDNALL, STEWART	176.00
TRAVEL CONVENTION	IOANE, NOELAPOOMAICALANI	107.55
TRAVEL CONVENTION	JENSEN, RAIMEE	140.00
TRAVEL CONVENTION	JENSEN, SHARON	537.40
TRAVEL CONVENTION	JOHNSON, JACLYN	468.18
TRAVEL CONVENTION	KECK, SHAILA	176.00
TRAVEL CONVENTION	LANSFORD, BAYLEE	70.00
TRAVEL CONVENTION	LARSEN, JOHN	123.00
TRAVEL CONVENTION	LINARES, MICHAEL	123.00
TRAVEL CONVENTION	LLOYD, KIMBERLY	885.93

TRAVEL CONVENTION	LOVELL, DONELLA	433.50
TRAVEL CONVENTION	MANNING, JENNIFER	123.00
TRAVEL CONVENTION	MARTINSON, TIMOTHY	224.00
TRAVEL CONVENTION	MCCARTY, LORI	274.00
TRAVEL CONVENTION	MEYER, JOHN	123.00
TRAVEL CONVENTION	MORRIS, MAUREEN	258.04
TRAVEL CONVENTION	OLSEN, JANE	123.00
TRAVEL CONVENTION	PACKER, LORI	234.96
TRAVEL CONVENTION	PARK, SABRINA	176.00
TRAVEL CONVENTION	PAULSON, CLINT	123.00
TRAVEL CONVENTION	PETERSON, EVA	251.00
TRAVEL CONVENTION	PRUSSE, KURT	488.31
TRAVEL CONVENTION	RANDALL, ALLISON	218.18
TRAVEL CONVENTION	RIDD, KAMI	353.07
TRAVEL CONVENTION	ROBINSON, DARRELL	484.20
TRAVEL CONVENTION	SCHAFFER, JERILYN	106.00
TRAVEL CONVENTION	SCHERZINGER, JULIE	176.00
TRAVEL CONVENTION	SKIDMORE, JASON	176.00
TRAVEL CONVENTION	SOLUM, ANGELA	106.00
TRAVEL CONVENTION	STOWE, JESSICA	246.00
TRAVEL CONVENTION	TAUKEIAHO, TUFUI	234.99
TRAVEL CONVENTION	THOMAS, MELANIE	123.00
TRAVEL CONVENTION	TRIMMELL, MICHAEL	123.00
TRAVEL CONVENTION	TYCKSEN, NATALIE	123.00
TRAVEL CONVENTION	VAN WAGENEN, MARISSA	176.00
TRAVEL CONVENTION	WALKER, LINDSAY	223.00
TRAVEL CONVENTION	WARREN, AMY	123.00
TRAVEL CONVENTION	US BANK	108,063.02
TRAVEL OVERNIGHT STUDENT	ALL POINTS TRAVEL LLC	13,000.00
TRAVEL OVERNIGHT STUDENT	DANCE TEAM UNION LLC	39,125.00
TRAVEL OVERNIGHT STUDENT	ERICKSON, ARTHUR	69.82
TRAVEL OVERNIGHT STUDENT	GET AWAY TODAY	25,875.00
TRAVEL OVERNIGHT STUDENT	INFINITY TOURS AND EVENTS LLC	95,730.00
TRAVEL OVERNIGHT STUDENT	KSA EVENTS	30,965.21
TRAVEL OVERNIGHT STUDENT	LEEPER, STEVEN	406.68
TRAVEL OVERNIGHT STUDENT	NIELSEN, NATALIE	400.52
TRAVEL OVERNIGHT STUDENT	PETTY CASH HERRIMAN HIGH	1,275.00
TRAVEL OVERNIGHT STUDENT	SAN MARCOS HIGH SCHOOL ATHLETIC BOOSTERS	500.00
TRAVEL OVERNIGHT STUDENT	SWENSON, LINDSAY	457.46
TRAVEL OVERNIGHT STUDENT	TOILOLO, VAEGA	69.82
TRAVEL OVERNIGHT STUDENT	WAITE, ROCHELLE	19.54
TRAVEL OVERNIGHT STUDENT	US BANK	10,181.48
UNEMPLOYMENT INSURANCE	EMPLOYER ADVOCATES LLC	2,370.00
UNEMPLOYMENT INSURANCE	UTAH DEPT WORKFORCE SERVICES	9,108.17
VEHICLE REPAIRS	AAA SPRING SPECIALIST INC	1,454.16
VEHICLE REPAIRS	AGN GLASS LLC	700.00
VEHICLE REPAIRS	ASSOCIATED TOWING	439.25
VEHICLE REPAIRS	BRYSON SALES AND SERVICE	9,891.51
VEHICLE REPAIRS	CUMMINS INTERMOUNTAIN LLC	3,359.11
VEHICLE REPAIRS	GEARS TRANSMISSION AND DRIVETRAIN REPAIR	5,845.52
VEHICLE REPAIRS	INDUSTRIAL INJECTION SERVICES INC	2,691.37
VEHICLE REPAIRS	INTERSTATE BILLING SERVICE INC	18,768.12

VEHICLE REPAIRS	JERRY SEINER CHEVROLET	14.47
VEHICLE REPAIRS	JERRY SEINER CHEVROLET KIA	94.91
VEHICLE REPAIRS	JMAC COMPLETE CAR CARE	902.00
VEHICLE REPAIRS	KEN GARFF FORD	7,994.17
VEHICLE REPAIRS	KENWORTH SALES COMPANY INC	15,411.50
VEHICLE REPAIRS	LASERLINE ALIGNMENT OF SALT LAKE INC	1,400.00
VEHICLE REPAIRS	LEWIS TRANSPORTATION SALES	6,882.95
VEHICLE REPAIRS	MFCP INC	1,321.80
VEHICLE REPAIRS	NAPA AUTO PARTS	3,697.13
VEHICLE REPAIRS	PARTS AUTHORITY LLC	1,303.97
VEHICLE REPAIRS	SMITH POWER PRODUCTS INC	15.44
VEHICLE REPAIRS	TERRYS TOWING AND AUTO REPAIR	203.00
VEHICLE REPAIRS	THE LANCER GARAGE	24,000.00
VEHICLE REPAIRS	US BANK	3,281.90
VEHICLES	CHRISTENSEN TRUCK SALES LLC	32,900.00
WAGE ASSIGN	CHILD SUPPORT SERVICES	7,467.30
WAGE ASSIGN	DESERT ROCK CAPITAL INC	400.90
WAGE ASSIGN	GUGLIELMO AND ASSOCIATES	1,416.90
WAGE ASSIGN	GURSTEL LAW FIRM PC	2,249.97
WAGE ASSIGN	JEFFERSON CAPITAL SYSTEMS LLC	1,376.38
WAGE ASSIGN	JENSEN AND SULLIVAN LLC	1,115.39
WAGE ASSIGN	JOHNSON AND MARK LLC	1,831.89
WAGE ASSIGN	KNIGHT ADJUSTMENT BUREAU	1,110.04
WAGE ASSIGN	LIFT CREDIT LLC	1,708.44
WAGE ASSIGN	MONEY 4 YOU	1,246.45
WAGE ASSIGN	MOUNTAIN PEAK LAW GROUP PC	965.75
WAGE ASSIGN	OFFICE OF STATE DEBT COLLECTION	537.37
WAGE ASSIGN	OLSON SHANER	2,013.06
WAGE ASSIGN	PRIMUS LAW	1,405.55
WAGE ASSIGN	SCALLEY READING BATES HANSEN & RASMUSSEN	591.27
WAGE ASSIGN	TITAN LEGAL	882.50
WAGE ASSIGN	TX CHILD SUPPORT SDU	1,170.00
WAGE ASSIGN	UNITED STATES TREASURY	256.00
WAGE ASSIGN	UTAH DEPARTMENT OF WORKFORCE SERVICES	120.00
WAGE ASSIGN	UTAH STATE TAX COMMISSION	681.04
WAGE ASSIGN	WYOMING CHILD SUPPORT	211.98
Grand Total		<u>\$ 10,896,827.09</u>

Jordan School District
FINANCIAL REPORT - OCTOBER 2025

Summary of Funds and Functions Fund # Name

		<u>Examples of Activity</u>
10	General Fund (aka Maintenance and Operations)	K-12 instruction, support services offices
23	Non K-12 Fund	Pre-school, Adult Education, Community Education, coaches/advisor stipends
31	Debt Service Fund	General Obligation Bonds repayment
32	Capital Projects Fund (aka Capital Outlay)	Major construction and maintenance projects; land, bus, and equipment purchases
51	Nutrition Services Fund (aka School Lunch)	School breakfast and lunch sales and all associated costs
60	Health and Accident Self-Insurance Fund	Health, life, disability, and industrial insurance premiums and claims
75	Jordan Education Foundation Fund	Donations earmarked for Foundation

<u>Expenditure Function #</u>	<u>Name</u>	<u>Examples of Activity</u>
1000	Instruction	Student classroom costs; teachers, substitutes, textbooks, supplies, etc.
2100	Support Services - Students	Nurses, psychologists, counselors, Guidance, Planning and Student Services
2200	Support Services - Instructional Staff	Curriculum, teacher professional development, media centers, testing
2300	Support Services - District Administration	Board of Education, superintendent, area administrators of schools
2400	Support Services - School Administration	Principals, assistant principals, office staff, registrars, school postage
2500	Support Services - Business	Business administrator, Accounting, Payroll, Purchasing
2600	Support Services - Operations and Maintenance	Utilities, Custodial, Maintenance, Central Warehouse, property management
2700	Support Services - Transportation	Student transportation to and from school, field trips
2800	Support Services - Other Central	Human Resources, Information Systems, Communications, Insurance Services
3100	Food Services	Nutrition Services
3300	Community Services	Pre-School, Adult Education, Community Education, coaches/advisor stipends, Foundation
4000	Facilities Acquisition and Construction	Major construction and maintenance projects; land, bus, and equipment purchases
5100	Debt Services	Repayment of bonds
8000	Foundation Donations	Donations earmarked for Foundation

Description	2025-26 Revised Budget	Encumbered Amount	October Monthly Activity	2025-26 FYTD Activity	2025-26 Unencumbered Balance Remaining	Percent
10	MAINTENANCE & OPERATIONS					
1000	LOCAL REVENUE					
AD VALOREM TAXES	161,448,000.00	0.00	340,590.67	4,069,582.85	157,378,417.15	97.48%
AD VALOREM TAXES	19,852,000.00	0.00	1,350,245.56	4,419,773.03	15,432,226.97	77.74%
TUITIONS	709,000.00	0.00	25,492.50	183,995.24	525,004.76	74.05%
INVESTMENT EARNINGS	11,000,000.00	0.00	1,436,163.73	4,516,140.32	6,483,859.68	58.94%
ACTIVITY	115,000.00	0.00	0.00	0.00	115,000.00	100.00%
OTHER LOCAL REVENUE	7,805,253.00	0.00	762,567.29	1,764,952.72	6,040,300.28	77.39%
LOCAL REVENUE	200,929,253.00	0.00	3,915,059.75	14,954,444.16	185,974,808.84	92.56%
3000	STATE REVENUE					
STATE REVENUE	186,796,703.09	0.00	15,837,816.24	63,713,074.12	123,083,628.97	65.89%
RESTRICTED GRANT OPTIONAL	73,227,955.74	0.00	5,800,845.02	30,851,311.49	42,376,644.25	57.87%
RESTRICTED GRANT VOC & OTHER	26,974,666.68	0.00	1,423,278.02	12,513,059.57	14,461,607.11	53.61%
UNRESTRICTED GRANT BASIC PROG	48,335.12	0.00	0.00	25,151.12	23,184.00	47.97%
RESTRICTED GRANT BASIC PROG	36,768,946.00	0.00	5,669,061.64	14,544,606.99	22,224,339.01	60.44%
RESTRICTED GRANT SPEC PURPOSE	44,579,674.79	0.00	7,596,648.07	24,355,104.11	20,224,570.68	45.37%
SCHOOL BLDG FOUNDATION AID	2,350,965.12	0.00	58,599.65	453,196.06	1,897,769.06	80.72%
MISCELLANEOUS STATE PROGRAMS	1,121,764.19	0.00	264,000.00	444,411.19	677,353.00	60.38%
SUPPLEMENTAL APPROPRIATIONS	52,421,314.22	0.00	4,578,819.87	18,987,510.47	33,433,803.75	63.78%
MISCELLANEOUS STATE REVENUE	79,545.19	0.00	740.00	25,928.19	53,617.00	67.40%
STATE REVENUE	424,369,870.14	0.00	41,229,808.51	165,913,353.31	258,456,516.83	60.90%
4000	FEDERAL REVENUE					
UNRESTRICTED GRANT THRU STATE	378,820.00	0.00	0.00	0.01	378,819.99	100.00%
RESTRICTED GRANT DIRECT	761,475.00	0.00	75,735.00	75,735.00	685,740.00	90.05%
RESTRICTED GRANT THRU STATE	16,401,467.94	0.00	1,658,650.87	1,528,090.94	14,873,377.00	90.68%

Description	2025-26 Revised Budget	Encumbered Amount	October Monthly Activity	2025-26 FYTD Activity	2025-26	Unencumbered Balance Remaining	Percent
FEDERAL REVENUE OTHER AGENCIES		0.00	0.00	35,335.81	35,335.81	-35,335.81	0.00%
FEDERAL NCLB	4,195,408.02		0.00	23,560.41	23,560.41	4,171,847.61	99.44%
FEDERAL NCLB	74,454.00		0.00	0.00	0.00	74,454.00	100.00%
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FEDERAL REVENUE	21,811,624.96	0.00	1,793,282.09	1,662,722.17	20,148,902.79	92.38%	10
5000	OTHER LOCAL SOURCES					MAINTENANCE & OPERATIONS	
TRANSFER IN FROM OTHER FUNDS		-478,779.00	0.00	0.00	0.00	-478,779.00	100.00%
OTHER LOCAL SOURCES		-478,779.00	0.00	0.00	0.00	-478,779.00	100.00%
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MAINTENANCE & OPERATIONS	646,631,969.10	0.00	46,938,150.35	182,530,519.64	464,101,449.46	71.77%	
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21	STUDENT ACTIVITIES FUND						
1000	LOCAL REVENUE						
TUITIONS		0.00	0.00	14,884.00	17,864.00	-17,864.00	0.00%
INVESTMENT EARNINGS	400,000.00		0.00	478.00	478.00	399,522.00	99.88%
FOUNDATION	200,000.00		0.00	482,464.25	1,806,229.76	-1,606,229.76	-803.11%
ACTIVITY	12,450,000.00		0.00	269,629.16	2,061,908.48	10,388,091.52	83.44%
OTHER LOCAL REVENUE	7,250,000.00		0.00	981,479.88	3,132,235.24	4,117,764.76	56.80%
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LOCAL REVENUE	20,300,000.00	0.00	1,748,935.29	7,018,715.48	13,281,284.52	65.43%	
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STUDENT ACTIVITIES FUND	20,300,000.00	0.00	1,748,935.29	7,018,715.48	13,281,284.52	65.43%	
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26	TAX INCREMENT						
1000	LOCAL REVENUE						

Description	2025-26 Revised Budget	Encumbered Amount	October Monthly Activity	2025-26 FYTD Activity	2025-26 Unencumbered Balance Remaining	Percent
AD VALOREM TAXES	33,376,599.00		0.00	0.00	0.00	33,376,599.00 100.00%
LOCAL REVENUE	33,376,599.00		0.00	0.00	0.00	33,376,599.00 100.00%
TAX INCREMENT	33,376,599.00		0.00	0.00	0.00	33,376,599.00 100.00%
=====						31
DEBT SERVICE 1000 LOCAL REVENUE						
AD VALOREM TAXES	12,539,000.00	0.00	29,399.50	338,024.49	12,200,975.51	97.30%
AD VALOREM TAXES	1,261,000.00	0.00	109,721.45	359,152.37	901,847.63	71.52%
INVESTMENT EARNINGS	300,000.00	0.00	422.85	1,127.64	298,872.36	99.62%
LOCAL REVENUE	14,100,000.00	0.00	139,543.80	698,304.50	13,401,695.50	95.05%
DEBT SERVICE	14,100,000.00	0.00	139,543.80	698,304.50	13,401,695.50	95.05%
=====						
32 CAPITAL OUTLAY						
1000 LOCAL REVENUE						
AD VALOREM TAXES	47,431,043.00	0.00	100,018.70	1,193,293.89	46,237,749.11	97.48%
AD VALOREM TAXES	5,575,041.00	0.00	395,594.34	1,294,903.11	4,280,137.89	76.77%
INVESTMENT EARNINGS	3,000,000.00	0.00	32,683.07	104,216.18	2,895,783.82	96.53%
ACTIVITY	100,000.00	0.00	3,030.00	105,067.18	-5,067.18	-5.07%
LOCAL REVENUE	56,106,084.00	0.00	531,326.11	2,697,480.36	53,408,603.64	95.19%
4000 FEDERAL REVENUE						
FEDERAL REVENUE OTHER AGENCIES	419,258.00	0.00	0.00	0.00	419,258.00	100.00%

Description	2025-26 Revised Budget	Encumbered Amount	October Monthly Activity	2025-26 FYTD Activity	2025-26 Unencumbered Balance Remaining	Percent
FEDERAL REVENUE	419,258.00	0.00	0.00	0.00	419,258.00	100.00%
5000 OTHER LOCAL SOURCES						
SALE OF FIXED ASSETS	50,000.00	0.00	4,585.26	40,337.49	9,662.51	19.33%
OTHER LOCAL SOURCES	50,000.00	0.00	4,585.26	40,337.49	9,662.51	19.33%
CAPITAL OUTLAY 32 0000 CAPITAL OUTLAY S T E M	56,575,342.00	0.00	535,911.37	2,737,817.85	53,837,524.15	95.16%
=====						
51 SCHOOL FOODS						
1000 LOCAL REVENUE						
INVESTMENT EARNINGS	700,000.00	0.00	0.00	0.00	700,000.00	100.00%
FOOD SERVICES REVENUE	8,347,000.00	0.00	899,801.22	2,716,886.96	5,630,113.04	67.45%
OTHER LOCAL REVENUE	31,000.00	0.00	815.10	987.90	30,012.10	96.81%
LOCAL REVENUE	9,078,000.00	0.00	900,616.32	2,717,874.86	6,360,125.14	70.06%
3000 STATE REVENUE						
RESTRICTED GRANT VOC & OTHER	3,800,000.00	0.00	172,368.00	180,294.75	3,619,705.25	95.26%
STATE REVENUE	3,800,000.00	0.00	172,368.00	180,294.75	3,619,705.25	95.26%
4000 FEDERAL REVENUE						

Description	2025-26 Revised Budget	Encumbered Amount	October Monthly Activity	2025-26 FYTD Activity	2025-26	Unencumbered Balance Remaining	Percent
RESTRICTED GRANT THRU STATE	10,377,674.00		0.00	431,255.18	498,444.68	9,879,229.32	95.20%
FEDERAL REVENUE	10,377,674.00		0.00	431,255.18	498,444.68	9,879,229.32	95.20%
SCHOOL FOODS	23,255,674.00		0.00	1,504,239.50	3,396,614.29	19,859,059.71	85.39%
=====							
60 HEALTH & ACCIDENT SELF INSURED							
1000 LOCAL REVENUE							
INVESTMENT EARNINGS	900,000.00		0.00	0.00	0.00	900,000.00	100.00%
OTHER LOCAL REVENUE	63,555,000.00		0.00	4,748,666.40	12,704,024.22	50,850,975.78	80.01%
HEALTH & ACCIDENT SELF INSURED							60
1000 LOCAL REVENUE							
LOCAL REVENUE	64,455,000.00		0.00	4,748,666.40	12,704,024.22	51,750,975.78	80.29%
HEALTH & ACCIDENT SELF INSURED	64,455,000.00		0.00	4,748,666.40	12,704,024.22	51,750,975.78	80.29%
=====							
75 FOUNDATION							
1000 LOCAL REVENUE							
INVESTMENT EARNINGS	40,000.00		0.00	0.00	0.00	40,000.00	100.00%
LOCAL REVENUE	40,000.00		0.00	0.00	0.00	40,000.00	100.00%
5000 OTHER LOCAL SOURCES							

Description	2025-26 Revised Budget	Encumbered Amount	October Monthly Activity	2025-26 FYTD Activity	2025-26	Unencumbered Balance Remaining	Percent
TRANSFER IN FROM OTHER FUNDS	478,779.00		0.00	0.00	0.00	478,779.00	100.00%
OTHER LOCAL SOURCES	478,779.00		0.00	0.00	0.00	478,779.00	100.00%
8000 UNASSIGNED DONATIONS (HOLDING)							
UNASSIGNED DONATIONS (HOLDING)	2,000,000.00		0.00	4,813.56	475,451.54	1,524,548.46	76.23%
			0.00	23,400.00	352,981.72	-352,981.72	0.00%
AEROSPACE PROGRAM	0.00		0.00	41,205.00	741,749.76	-741,749.76	0.00%
CHALLENGE RACE	0.00		0.00	1,750.00	257,328.25	-257,328.25	0.00%
DECA	0.00		0.00	5,155.00	318,039.17	-318,039.17	0.00%
MUSIC PROGRAM	0.00		0.00	525.00	190,933.41	-190,933.41	0.00%
FOUNDATION	0.00		0.00	2,600.00	17,006.12	-17,006.12	0.00%
DEWYEA'S CLASS	0.00		0.00	2,045.55	20,329.89	-20,329.89	0.00%
MCLEANS CLASS	0.00		0.00	797.78	29,576.16	-29,576.16	0.00%
SANDER'S CLASS	0.00		0.00	250.00	19,101.57	-19,101.57	0.00%
UNASSIGNED DONATIONS (HOLDING)	2,000,000.00		0.00	82,541.89	2,422,497.59	-422,497.59	-21.12%

Description	2025-26	Encumbered	October 2025-26	2025-26	Unencumbered	Percent
	Revised Budget	Amount	Monthly Activity	FYTD Activity	Balance Remaining	
75 FOUNDATION						
9000						
	0.00	0.00	0.00	-41,973.69	41,973.69	0.00%
	0.00	0.00	0.00	-41,973.69	41,973.69	0.00%
FOUNDATION	2,518,779.00	0.00	82,541.89	2,380,523.90	138,255.10	5.49%
Grand Revenue Totals	861,213,363.10	0.00	55,697,988.60	211,466,519.88	649,746,843.22	75.45%

Number of Accounts: 2666

***** End of report *****

Description	2025-26 Revised Budget	Encumbered Amount	October Monthly Activity	2025-26 FYTD Activity	2025-26 Unencumbered Balance Remaining	Percent
10	MAINTENANCE & OPERATIONS					
1000	INSTRUCTION					
SALARIES	289,644,536.77	0.00	23,558,006.36	43,717,522.72	245,927,014.05	84.91%
EMPLOYEE BENEFITS	104,028,549.57	0.00	8,361,094.19	16,599,422.02	87,429,127.55	84.04%
CONTRACT SERVICES	3,365,718.99	31,675.93	157,164.25	931,929.88	2,402,113.18	71.37%
REPAIRS	117,700.00	0.00	5,066.64	11,320.64	106,379.36	90.38%
MISCELLANEOUS	1,483,647.39	3,905.99	5,101.96	76,119.64	1,403,621.76	94.61%
SUPPLIES	33,751,358.22	818,889.13	1,395,836.79	8,042,776.38	24,889,692.71	73.74%
EQUIPMENT	375,770.00	90,797.99	-4,388.66	201,145.64	83,826.37	22.31%
OTHER OBJECTS	105,331.58	0.00	18,199.15	49,162.20	56,169.38	53.33%
INSTRUCTION	432,872,612.52	945,269.04	33,496,080.68	69,629,399.12	362,297,944.36	83.70%
2100	SUPPORT SERVICES STUDENTS					
SALARIES	35,337,349.54	0.00	3,331,108.40	7,890,565.52	27,446,784.02	77.67%
EMPLOYEE BENEFITS	14,037,854.26	0.00	1,272,687.94	2,948,388.34	11,089,465.92	79.00%
CONTRACT SERVICES	1,685,245.57	0.01	25,663.58	106,118.58	1,579,126.98	93.70%
REPAIRS	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
MISCELLANEOUS	117,831.00	9,572.25	6,844.06	15,910.73	92,348.02	78.37%
SUPPLIES	1,244,026.97	0.00	19,213.76	184,151.89	1,059,875.08	85.20%
EQUIPMENT	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
OTHER OBJECTS	39,777.27	0.00	31,039.60	34,005.10	5,772.17	14.51%
SUPPORT SERVICES STUDENTS	52,465,084.61	9,572.26	4,686,557.34	11,179,140.16	41,276,372.19	78.67%
2200	SUPPORT SERVICES INSTRCT STAFF					
SALARIES	17,066,758.73	0.00	1,475,004.95	4,917,123.60	12,149,635.13	71.19%
EMPLOYEE BENEFITS	5,492,990.60	0.00	514,631.79	1,672,074.87	3,820,915.73	69.56%
CONTRACT SERVICES	2,516,661.00	117,830.78	173,550.76	478,674.74	1,920,155.48	76.30%
REPAIRS	3,650.00	0.00	28.00	2,921.00	729.00	19.97%
MISCELLANEOUS	525,164.00	4,952.21	76,661.95	279,961.52	240,250.27	45.75%
SUPPLIES	5,211,769.04	35,204.49	245,606.60	660,887.51	4,515,677.04	86.64%
EQUIPMENT	6,500.00	0.00	0.00	50.62	6,449.38	99.22%
OTHER OBJECTS	33,966.63	0.00	3,462.85	6,706.67	27,259.96	80.26%

Description	2025-26 Revised Budget	Encumbered Amount	October 2025-26 Monthly Activity	2025-26 FYTD Activity	Unencumbered Balance Remaining	Percent
10 2200	MAINTENANCE & OPERATIONS SUPPORT SERVICES INSTRCT STAFF					
SUPPORT SERVICES INSTRCT STAFF	30,857,460.00	157,987.48	2,488,946.90	8,018,400.53	22,681,071.99	73.50%
2300	SUPPORT SERVICES DIST GEN ADMN					
SALARIES	2,792,285.00	0.00	233,201.43	938,901.34	1,853,383.66	66.38%
EMPLOYEE BENEFITS	1,128,168.00	0.00	88,645.43	368,377.64	759,790.36	67.35%
CONTRACT SERVICES	533,652.00	17,074.01	69,632.26	129,849.78	386,728.21	72.47%
MISCELLANEOUS	177,590.00	0.00	9,724.41	49,375.76	128,214.24	72.20%
SUPPLIES	126,584.00	875.00	7,035.48	78,170.88	47,538.12	37.55%
OTHER OBJECTS	76,000.00	0.00	1,518.17	59,137.80	16,862.20	22.19%
SUPPORT SERVICES DIST GEN ADMN	4,834,279.00	17,949.01	409,757.18	1,623,813.20	3,192,516.79	66.04%
2400	SUPPORT SERVICES SCHOOL ADMIN					
SALARIES	34,111,646.75	0.00	2,818,482.05	10,498,265.17	23,613,381.58	69.22%
EMPLOYEE BENEFITS	13,031,826.00	0.00	1,025,874.43	3,890,193.89	9,141,632.11	70.15%
CONTRACT SERVICES	0.00	0.00	1,442.90	3,520.90	-3,520.90	0.00%
MISCELLANEOUS	696,795.22	56,287.11	24,815.50	97,686.76	542,821.35	77.90%
SUPPLIES	151,200.00	0.00	1,151.28	9,029.62	142,170.38	94.03%
EQUIPMENT	100,000.00	0.00	0.00	2,500.00	97,500.00	97.50%
OTHER OBJECTS	0.00	0.00	8,111.61	14,873.44	-14,873.44	0.00%
SUPPORT SERVICES SCHOOL ADMIN	48,091,467.97	56,287.11	3,879,877.77	14,516,069.78	33,519,111.08	69.70%
2500	SUPPORT SERVICES BUSINESS					
SALARIES	2,206,866.00	0.00	198,115.56	786,664.92	1,420,201.08	64.35%
EMPLOYEE BENEFITS	972,397.00	0.00	82,257.25	330,643.60	641,753.40	66.00%
CONTRACT SERVICES	4,780.00	0.00	1,975.00	8,355.00	-3,575.00	-74.79%
REPAIRS	300.00	0.00	0.00	0.00	300.00	100.00%
MISCELLANEOUS	2,036,929.00	0.00	-62,000.97	1,942,154.29	94,774.71	4.65%
SUPPLIES	25,025.00	0.00	3,978.95	5,984.19	19,040.81	76.09%
EQUIPMENT	1,610.00	0.00	459.98	459.98	1,150.02	71.43%

Description	2025-26 Revised Budget	Encumbered Amount	October 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Unencumbered Balance Remaining	Percent
10 2500						
MAINTENANCE & OPERATIONS						
SUPPORT SERVICES BUSINESS						
OTHER OBJECTS	5,430.00	0.00	0.00	4,029.00	1,401.00	25.80%
SUPPORT SERVICES BUSINESS	5,253,337.00	0.00	224,785.77	3,078,290.98	2,175,046.02	41.40%
2600						
OPERATION/MAINT OF PLANT						
SALARIES	26,584,335.00	0.00	1,954,149.14	7,567,745.36	19,016,589.64	71.53%
EMPLOYEE BENEFITS	9,903,318.00	0.00	725,684.58	2,981,243.38	6,922,074.62	69.90%
CONTRACT SERVICES	228,215.00	0.00	31,806.56	96,873.37	131,341.63	57.55%
REPAIRS	1,891,206.00	22,889.45	90,785.05	464,389.90	1,403,926.65	74.23%
MISCELLANEOUS	182,550.00	0.00	4,977.20	26,068.31	156,481.69	85.72%
SUPPLIES	22,323,446.00	61,257.36	1,507,295.16	5,862,253.33	16,399,935.31	73.47%
EQUIPMENT	284,900.00	203,353.27	2,404.02	12,816.52	68,730.21	24.12%
OTHER OBJECTS	22,680.00	0.00	642.43	765.43	21,914.57	96.63%
OPERATION/MAINT OF PLANT	61,420,650.00	287,500.08	4,317,744.14	17,012,155.60	44,120,994.32	71.83%
2700						
STUDENT TRANSPORTATION SERVICE						
SALARIES	13,256,483.00	0.00	1,061,768.96	2,772,746.91	10,483,736.09	79.08%
EMPLOYEE BENEFITS	5,895,287.00	0.00	413,220.40	1,079,831.75	4,815,455.25	81.68%
CONTRACT SERVICES	191,500.00	0.00	42,690.04	72,498.13	119,001.87	62.14%
REPAIRS	45,000.00	2,897.50	3,780.97	8,630.98	33,471.52	74.38%
MISCELLANEOUS	181,541.00	784.35	2,877.58	122,096.21	58,660.44	32.31%
SUPPLIES	3,429,110.00	748.82	239,680.15	932,003.64	2,496,357.54	72.80%
EQUIPMENT	35,000.00	84.94	2,747.39	126,908.17	-91,993.11	-262.84%
OTHER OBJECTS	7,000.00	0.00	1,167.00	3,856.00	3,144.00	44.91%
STUDENT TRANSPORTATION SERVICE	23,040,921.00	4,515.61	1,767,932.49	5,118,571.79	17,917,833.60	77.77%
2800						
SUPPORT SERVICES CENTRAL						
SALARIES	5,200,603.00	0.00	410,024.50	1,712,354.75	3,488,248.25	67.07%
EMPLOYEE BENEFITS	2,177,091.00	0.00	199,337.87	755,695.78	1,421,395.22	65.29%
CONTRACT SERVICES	1,928,522.00	163,509.00	36,891.10	625,496.79	1,139,516.21	59.09%
REPAIRS	300,000.00	0.00	5,547.59	98,481.39	201,518.61	67.17%

Description	2025-26 Revised Budget	Encumbered Amount	October 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Unencumbered Balance Remaining	Percent
10 MAINTENANCE & OPERATIONS						
MISCELLANEOUS	306,208.00	523.75	12,891.33	105,347.60	200,336.65	65.43%
SUPPLIES	234,289.00	677.90	5,064.46	19,499.89	214,111.21	91.39%
OTHER OBJECTS	25,500.00	0.00	100.00	20,648.38	4,851.62	19.03%
SUPPORT SERVICES CENTRAL	10,172,213.00	164,710.65	669,856.85	3,337,524.58	6,669,977.77	65.57%
3100 FOOD SERVICES						
SALARIES	2,500.00	0.00	0.00	0.00	2,500.00	100.00%
FOOD SERVICES	2,500.00	0.00	0.00	0.00	2,500.00	100.00%
3300 COMMUNITY SERVICES						
SALARIES	2,500.00	0.00	0.00	0.00	2,500.00	100.00%
COMMUNITY SERVICES	2,500.00	0.00	0.00	0.00	2,500.00	100.00%
5100 DEBT SERVICES						
OTHER OBJECTS	691,911.00	0.00	0.00	0.00	691,911.00	100.00%
DEBT SERVICES	691,911.00	0.00	0.00	0.00	691,911.00	100.00%
MAINTENANCE & OPERATIONS	669,704,936.10	1,643,791.24	51,941,539.12	133,513,365.74	534,547,779.12	79.82%

Description	2025-26 Revised Budget	Encumbered Amount	October 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Unencumbered Balance Remaining	Percent
21	STUDENT ACTIVITIES FUND					
1000	INSTRUCTION					
SALARIES	0.00	0.00	96,386.78	504,758.91	-504,758.91	0.00%
EMPLOYEE BENEFITS	0.00	0.00	15,547.57	89,604.23	-89,604.23	0.00%
CONTRACT SERVICES	9,000,000.00	0.00	155,062.84	384,266.76	8,615,733.24	95.73%
REPAIRS	0.00	0.00	7,146.30	18,529.66	-18,529.66	0.00%
MISCELLANEOUS	0.00	0.00	402,584.30	779,667.75	-779,667.75	0.00%
SUPPLIES	9,750,000.00	81,801.94	996,570.20	2,464,248.87	7,203,949.19	73.89%
EQUIPMENT	150,000.00	12,242.83	0.00	16,980.00	120,777.17	80.52%
OTHER OBJECTS	3,250,000.00	5,088.00	69,586.17	259,427.35	2,985,484.65	91.86%
INSTRUCTION	22,150,000.00	99,132.77	1,742,884.16	4,517,483.53	17,533,383.70	79.16%
2200	SUPPORT SERVICES INSTRCT STAFF					
CONTRACT SERVICES	0.00	0.00	2,853.08	3,253.03	-3,253.03	0.00%
MISCELLANEOUS	0.00	0.00	0.00	3,660.12	-3,660.12	0.00%
SUPPLIES	0.00	0.00	169.68	169.68	-169.68	0.00%
SUPPORT SERVICES INSTRCT STAFF	0.00	0.00	3,022.76	7,082.83	-7,082.83	0.00%
2400	SUPPORT SERVICES SCHOOL ADMIN					
OTHER OBJECTS	0.00	0.00	0.00	1,437.00	-1,437.00	0.00%
SUPPORT SERVICES SCHOOL ADMIN	0.00	0.00	0.00	1,437.00	-1,437.00	0.00%
STUDENT ACTIVITIES FUND	22,150,000.00	99,132.77	1,745,906.92	4,526,003.36	17,524,863.87	79.12%
26	TAX INCREMENT					
3300	COMMUNITY SERVICES					
OTHER OBJECTS	33,376,599.00	0.00	0.00	0.00	33,376,599.00	100.00%

Description	2025-26 Revised Budget	Encumbered Amount	October Monthly Activity	2025-26 FYTD Activity	2025-26 Unencumbered Balance Remaining	Percent
COMMUNITY SERVICES	33,376,599.00		0.00	0.00	0.00	33,376,599.00 100.00%
TAX INCREMENT	33,376,599.00		0.00	0.00	0.00	33,376,599.00 100.00%
=====						
31 DEBT SERVICE						
5100 DEBT SERVICES						
OTHER OBJECTS	13,786,072.00		0.00	0.00	0.00	13,786,072.00 100.00%
DEBT SERVICES	13,786,072.00		0.00	0.00	0.00	13,786,072.00 100.00%
DEBT SERVICE	13,786,072.00		0.00	0.00	0.00	13,786,072.00 100.00%
=====						
32 CAPITAL OUTLAY						
1000 INSTRUCTION						
SUPPLIES	369,126.00	1,334.85	1,182.11	348,019.39	19,771.76	5.36%
INSTRUCTION	369,126.00	1,334.85	1,182.11	348,019.39	19,771.76	5.36%
2300 SUPPORT SERVICES DIST GEN ADMN						
MISCELLANEOUS	0.00	0.00	0.00	4,000.00	-4,000.00	0.00%

Description	2025-26 Revised Budget	Encumbered Amount	October Monthly Activity	2025-26 FYTD Activity	2025-26 Unencumbered Balance Remaining	Percent
32 CAPITAL OUTLAY						
SUPPORT SERVICES DIST GEN ADMN OPERATION/MAINT OF PLANT	0.00	0.00	0.00	4,000.00	-4,000.00	0.00% 2600
SALARIES	45,000.00	0.00	1,322.54	1,634.60	43,365.40	96.37%
EMPLOYEE BENEFITS	0.00	0.00	398.07	491.79	-491.79	0.00%
CONTRACT SERVICES	5,000.00	0.00	0.00	1,100.00	3,900.00	78.00%
REPAIRS	259,801.25	36,661.25	332.68	2,411.65	220,728.35	84.96%
MISCELLANEOUS	16,400.00	0.00	158.68	590.90	15,809.10	96.40%
SUPPLIES	13,200.00	1,181.00	42.61	147.52	11,871.48	89.94%
EQUIPMENT	11,752,606.49	1,225,812.84	372,597.22	1,479,197.38	9,047,596.27	76.98%
OTHER OBJECTS	88,000.00	0.00	64.00	256.00	87,744.00	99.71%
OPERATION/MAINT OF PLANT	12,180,007.74	1,263,655.09	374,915.80	1,485,829.84	9,430,522.81	77.43%
4000 FACILITIES AQUISITION & CONSTR						
SALARIES	515,618.00	0.00	35,110.09	143,204.34	372,413.66	72.23%
EMPLOYEE BENEFITS	219,960.00	0.00	14,183.58	57,932.87	162,027.13	73.66%
FACILITIES AQUISITION & CONSTR	735,578.00	0.00	49,293.67	201,137.21	534,440.79	72.66%
4100 SITE ACQUISITION SERVICES						
CONTRACT SERVICES	37,000.00	0.00	0.00	0.00	37,000.00	100.00%
EQUIPMENT	3,750,000.00	0.00	0.00	0.00	3,750,000.00	100.00%
SITE ACQUISITION SERVICES	3,787,000.00	0.00	0.00	0.00	3,787,000.00	100.00%
4200 SITE IMPROVEMENT SERVICES						
EQUIPMENT	14,010,747.22	2,406,213.37	1,151,759.00	6,506,034.86	5,098,498.99	36.39%
SITE IMPROVEMENT SERVICES	14,010,747.22	2,406,213.37	1,151,759.00	6,506,034.86	5,098,498.99	36.39%

Description	2025-26 Revised Budget	Encumbered Amount	October Monthly Activity	2025-26 FYTD Activity	2025-26 Unencumbered Balance Remaining	Percent
32 4300 CAPITAL OUTLAY ARCHITECTURAL & ENGINEERING						
EQUIPMENT	38,967,763.46	9,004,044.06	283,290.72	4,044,216.06	25,919,503.34	66.52%
ARCHITECTURAL & ENGINEERING	38,967,763.46	9,004,044.06	283,290.72	4,044,216.06	25,919,503.34	66.52%
4400 BUILDING REPAIRS & REMODELING						
EQUIPMENT	7,200,000.00	1,222,874.50	372,004.89	1,962,294.86	4,014,830.64	55.76%
BUILDING REPAIRS & REMODELING	7,200,000.00	1,222,874.50	372,004.89	1,962,294.86	4,014,830.64	55.76%
4500 BUILDING ACQUISITION/CONSTRUCT						
SUPPLIES	51,773.40	3,963.00	0.00	13,885.70	33,924.70	65.53%
EQUIPMENT	2,279,125.74	116,124.33	119,507.57	304,296.13	1,858,705.28	81.55%
BUILDING ACQUISITION/CONSTRUCT	2,330,899.14	120,087.33	119,507.57	318,181.83	1,892,629.98	81.20%
4600 BUILDING IMPROVEMENT SERVICES						
SUPPLIES	0.00	14,097.25	14,713.90	55,014.69	-69,111.94	0.00%
EQUIPMENT	1,387,500.00	108,357.62	98,801.64	153,674.05	1,125,468.33	81.11%
BUILDING IMPROVEMENT SERVICES	1,387,500.00	122,454.87	113,515.54	208,688.74	1,056,356.39	76.13%
4700 DATA PROCESSING						
SUPPLIES	367,720.00	3,637.48	39,796.28	61,405.64	302,676.88	82.31%
EQUIPMENT	2,140,000.00	0.00	5,986.25	1,562,179.25	577,820.75	27.00%

Description	2025-26 Revised Budget	Encumbered Amount	October Monthly Activity	2025-26 FYTD Activity	2025-26 Percent	Unencumbered Balance Remaining	Percent
32 CAPITAL OUTLAY							
DATA PROCESSING	2,507,720.00	3,637.48	45,782.53	1,623,584.89	880,497.63	35.11%	4800 VEHICLES
EQUIPMENT	2,549,500.00	215,116.63		32,900.00	103,765.29		2,230,618.08 87.49%
VEHICLES	2,549,500.00	215,116.63		32,900.00	103,765.29		2,230,618.08 87.49%
5100 DEBT SERVICES							
OTHER OBJECTS	2,295,053.00		0.00	0.00	0.00		2,295,053.00 100.00%
DEBT SERVICES	2,295,053.00		0.00	0.00	0.00		2,295,053.00 100.00%
5400 OTHER FINANCING SOURCES							
OTHER OBJECTS	3,210,000.00		0.00	0.00	0.00		3,210,000.00 100.00%
OTHER FINANCING SOURCES	3,210,000.00		0.00	0.00	0.00		3,210,000.00 100.00%
CAPITAL OUTLAY	91,530,894.56	14,359,418.18		2,544,151.83	16,805,752.97		60,365,723.41 65.95%
51 SCHOOL FOODS							
1000 INSTRUCTION							
CONTRACT SERVICES	173.00		0.00	9.60	19.20		153.80 88.90%
INSTRUCTION	173.00		0.00	9.60	19.20		153.80 88.90%

0.00

0.00

Description	2025-26 Revised Budget	Encumbered Amount	October 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Unencumbered Balance Remaining	Percent
2800 SUPPORT SERVICES CENTRAL						
EMPLOYEE BENEFITS	0.00			697.50	1,395.00	-1,395.00 0.00%
SUPPORT SERVICES CENTRAL	0.00	697.50	1,395.00	-1,395.00	0.00% 51	SCHOOL FOODS 3100 FOOD SERVICES
SALARIES	10,884,500.00	0.00	1,155,012.06	2,439,752.51	8,444,747.49	77.59%
EMPLOYEE BENEFITS	4,048,096.00	0.00	346,131.96	781,703.92	3,266,392.08	80.69%
CONTRACT SERVICES	350,435.00	0.00	27,957.09	79,443.08	270,991.92	77.33%
MISCELLANEOUS	48,500.00	0.00	4,783.29	11,738.73	36,761.27	75.80%
SUPPLIES	13,094,600.00	7,256.11	1,061,314.63	3,345,087.16	9,742,256.73	74.40%
EQUIPMENT	475,000.00	14,383.52	13,136.00	16,124.00	444,492.48	93.58%
OTHER OBJECTS	1,732,271.00	0.00	221,655.42	221,655.42	1,510,615.58	87.20%
FOOD SERVICES	30,633,402.00	21,639.63	2,829,990.45	6,895,504.82	23,716,257.55	77.42%
SCHOOL FOODS	30,633,575.00	21,639.63	2,830,697.55	6,896,919.02	23,715,016.35	77.42%
=====	=====	=====	=====	=====	=====	=====
60 HEALTH & ACCIDENT SELF INSURED						
2800 SUPPORT SERVICES CENTRAL						
EMPLOYEE BENEFITS	63,471,726.00	0.00	4,297,102.83	21,043,748.36	42,427,977.64	66.85%
CONTRACT SERVICES	3,337,500.00	0.00	224,094.56	1,004,409.58	2,333,090.42	69.91%
MISCELLANEOUS	1,000.00	0.00	21.40	326.02	673.98	67.40%
SUPPLIES	3,000.00	0.00	37.45	60.46	2,939.54	97.98%
SUPPORT SERVICES CENTRAL	66,813,226.00	0.00	4,521,256.24	22,048,544.42	44,764,681.58	67.00%
HEALTH & ACCIDENT SELF INSURED	66,813,226.00	0.00	4,521,256.24	22,048,544.42	44,764,681.58	67.00%

0.00

0.00

Description	2025-26 Revised Budget	Encumbered Amount	October Monthly Activity	2025-26 FYTD Activity	2025-26 Unencumbered Balance Remaining	Percent
32 CAPITAL OUTLAY	=====	=====	=====	=====	=====	=====
75 FOUNDATION						
1000 INSTRUCTION						
CONTRACT SERVICES	37.00		3.20	12.56	24.44	66.05%
INSTRUCTION	37.00		3.20	12.56	24.44	66.05%

0.00

0.00

Description	2025-26 Revised Budget	Encumbered Amount	October Monthly Activity	2025-26 FYTD Activity	2025-26 Unencumbered	Percent Balance Remaining
75 FOUNDATION						
1400 INSTRUCTION						
SUPPLIES	171,000.00	0.00	0.00	0.00	171,000.00	100.00%
INSTRUCTION	171,000.00	0.00	0.00	0.00	171,000.00	100.00%
2200 SUPPORT SERVICES INSTRCT STAFF						
MISCELLANEOUS	31,000.00	0.00	0.00	0.00	31,000.00	100.00%
SUPPORT SERVICES INSTRCT STAFF	31,000.00	0.00	0.00	0.00	31,000.00	100.00%
2800 SUPPORT SERVICES CENTRAL						
EMPLOYEE BENEFITS	0.00	0.00	50.00	100.00	-100.00	0.00%
SUPPORT SERVICES CENTRAL	0.00	0.00	50.00	100.00	-100.00	0.00%
3300 COMMUNITY SERVICES						
SALARIES	305,818.00	0.00	24,538.15	104,461.28	201,356.72	65.84%
EMPLOYEE BENEFITS	146,683.00	0.00	9,813.18	40,807.57	105,875.43	72.18%
CONTRACT SERVICES	3,150.00	0.00	152.35	1,287.84	1,862.16	59.12%
MISCELLANEOUS	6,800.00	0.00	35.07	93.53	6,706.47	98.62%
SUPPLIES	1,369,677.00	0.00	2,334.21	5,926.19	1,363,750.81	99.57%
OTHER OBJECTS	7,650.00	0.00	115.00	115.00	7,535.00	98.50%
COMMUNITY SERVICES	1,839,778.00	0.00	36,987.96	152,691.41	1,687,086.59	91.70%

0.00

0.00

6500

OTHER FOUNDATION PROGRAMS

SUPPLIES	0.00		14.22	14.22		-14.22	0.00%
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OTHER FOUNDATION PROGRAMS	0.00	14.22	14.22	-14.22	0.00% 8000	UNASSIGNED DONATIONS (HOLDING)	
CONTRACT SERVICES	0.00	0.00	0.00	1,400.00		-1,400.00	0.00%
MISCELLANEOUS	1,000.00	0.00	0.00	0.00		1,000.00	100.00%
SUPPLIES	106,000.00	0.00	3,631.87	20,813.70		85,186.30	80.36%
OTHER OBJECTS	20,000.00	0.00	0.00	1,500.00		18,500.00	92.50%
<hr/>							
UNASSIGNED DONATIONS (HOLDING)	127,000.00	0.00	3,631.87	23,713.70		103,286.30	81.33%

8100

OTHER FOUNDATION PROGRAMS

SUPPLIES	0.00	0.00	-500.00	28,280.00		-28,280.00	0.00%
<hr/>							
OTHER FOUNDATION PROGRAMS	0.00	0.00	-500.00	28,280.00		-28,280.00	0.00%

8200

AEROSPACE PROGRAM

CONTRACT SERVICES	0.00	13,000.00	33,413.91	42,701.24		-55,701.24	0.00%
MISCELLANEOUS	60,000.00	0.00	0.00	9,708.58		50,291.42	83.82%
SUPPLIES	60,000.00	12.96	31,909.80	390,199.84		-330,212.80	-550.35%
EQUIPMENT	0.00	0.00	0.00	2,766.76		-2,766.76	0.00%
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AEROSPACE PROGRAM	120,000.00	13,012.96	65,323.71	445,376.42		-338,389.38	-281.99%

8300

CHALLENGE RACE

CONTRACT SERVICES	0.00	0.00	180.00	7,110.00		-7,110.00	0.00%
MISCELLANEOUS	0.00	0.00	1,032.00	1,032.00		-1,032.00	0.00%
SUPPLIES	0.00	7,394.35	2,020.69	6,957.93		-14,352.28	0.00%
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Description	2025-26 Revised Budget	Encumbered Amount	October 2025-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Unencumbered Balance Remaining	Percent
75 FOUNDATION						
CHALLENGE RACE	0.00	7,394.35	3,232.69	15,099.93	-22,494.28	0.00%
8400 DECA						
CONTRACT SERVICES	0.00	0.00	0.00	6,020.00	-6,020.00	0.00%
MISCELLANEOUS	0.00	0.00	735.00	735.00	-735.00	0.00%
SUPPLIES	0.00	0.00	1,924.25	18,616.60	-18,616.60	0.00%
EQUIPMENT	0.00	0.00	0.00	3,784.30	-3,784.30	0.00%
OTHER OBJECTS	0.00	0.00	0.00	3,300.00	-3,300.00	0.00%
DECA	0.00	0.00	2,659.25	32,455.90	-32,455.90	0.00%
8500 MUSIC PROGRAM						
MISCELLANEOUS	0.00	0.00	106.32	106.32	-106.32	0.00%
SUPPLIES	0.00	7,271.03	3,763.96	24,058.72	-31,329.75	0.00%
EQUIPMENT	0.00	0.00	0.00	9,799.00	-9,799.00	0.00%
MUSIC PROGRAM	0.00	7,271.03	3,870.28	33,964.04	-41,235.07	0.00%
8600 OTHER FOUNDATION PROGRAMS						
CONTRACT SERVICES	115,000.00	0.00	0.00	0.00	115,000.00	100.00%
SUPPLIES	20,000.00	0.00	460.02	826.98	19,173.02	95.87%
EQUIPMENT	94,000.00	0.00	0.00	0.00	94,000.00	100.00%
OTHER FOUNDATION PROGRAMS	229,000.00	0.00	460.02	826.98	228,173.02	99.64%
8700 DEWYEA'S CLASS						
SUPPLIES	0.00	0.00	813.14	5,297.58	-5,297.58	0.00%
DEWYEA'S CLASS	0.00	0.00	813.14	5,297.58	-5,297.58	0.00%
8800 MCLEAN'S CLASS						
MISCELLANEOUS	0.00	0.00	0.00	300.00	-300.00	0.00%
SUPPLIES	0.00	0.00	1,760.25	3,298.23	-3,298.23	0.00%

MCLEAN'S CLASS	0.00	0.00	1,760.25	3,598.23	-3,598.23	0.00%
8900						
SANDER'S CLASS						
SUPPLIES	0.00	0.00	1,511.03	2,755.60	-2,755.60	0.00%
SANDER'S CLASS	0.00	0.00	1,511.03	2,755.60	-2,755.60	0.00%
9900						
CONTRACT SERVICES	0.00	0.00	0.00	-14,300.00	14,300.00	0.00%
MISCELLANEOUS	0.00	0.00	0.00	-206.50	206.50	0.00%
SUPPLIES	0.00	0.00	0.00	-24,167.19	24,167.19	0.00%
OTHER OBJECTS	0.00	0.00	0.00	-3,300.00	3,300.00	0.00%
	0.00	0.00	0.00	-41,973.69	41,973.69	0.00%
FOUNDATION	2,517,815.00	27,678.34	119,817.62	702,212.88	1,787,923.78	71.01%

Grand Expense Totals 930,513,117.66 16,151,660.16 63,703,369.28 184,492,798.39 729,868,659.11 78.44%

Number of Accounts: 28307

***** End of report *****

Jordan School District

7387 South Campus View Drive
West Jordan, Utah 84084
(801) 567-8100

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2025

Prepared by:

Daniel Ellis, CPA.....Director of Accounting, Budgets, and Audits
Jason Mott, CPA..... Senior Accountant
Jaime Barrett..... Accountant
Natalie Grange, CPA..... Accountant

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November 5, 2025

Members of the Board of Education and Citizens of Jordan School District:

The Annual Comprehensive Financial Report of Jordan School District (the District) for the fiscal year ended June 30, 2025 is submitted herewith.

State law requires 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 General of the United States. This report is published to fulfill that requirement for the fiscal year ended June 30, 2025.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal controls that it has established for this purpose. Because the costs of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements will be free from 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 the District’s financial statements for the fiscal year ended June 30, 2025. 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 of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of Jordan School District

Jordan School District was established in 1905 and provides elementary and secondary public education (K-12) with general, vocational, and special education programs. The District is located approximately 12 miles south of Salt Lake City and is comprised of urban, suburban, and rural areas encompassing the cities of Bluffdale, Copperton, Herriman, Riverton, South Jordan, and West Jordan, as well as surrounding unincorporated areas of Salt Lake County.

Jordan School District is a legally separate entity enjoying all rights and privileges accorded political subdivisions in the State of Utah. The District is fiscally independent and is governed by a Board of Education that is comprised of seven elected board members. The Board establishes District policies, determines its own budget, levies taxes, incurs bonded debt, and is independent of any other unit of local government.

For the fiscal year ended June 30, 2025, the State of Utah had 41 school districts with Jordan being the third largest. Approximately 57,083 students were enrolled in the District. For the 2024-25 fiscal year, the District had 68 schools—42 elementary schools, 13 middle schools, 8 high schools, 2 technical centers, and 3 special education schools. The average age of the District’s 69 buildings is approximately 26 years.

The District adopts an annual budget for all revenues and expenditures which acts as the financial operating plan for the entire year. State law requires a balanced budget. *Utah Code 53G-7-305*, states, "An LEA governing board may not make any appropriation in excess of its estimated expendable revenue, including undistributed reserves." The level of legal budgetary control is at the overall fund level. For further details on the budget, please see the notes to the basic financial statements.

Local Economy

The State of Utah and the Wasatch Front continue to be excellent locations to do business. The taxable value of taxable property within the District was \$49.6 billion in tax year 2024, an increase of 9.5 percent compared to tax year 2023. This increase is mostly due to increases in industrial and commercial real estate and residential. Current indicators point to an increase in overall taxable values for tax year 2025. The District's student enrollment is projected to decrease by 712 students next year. The 2025 legislature increased the value of the weighted pupil unit (WPU) for regular school programs by 4.0 percent for the 2025-26 fiscal year. It is anticipated the 2026 legislature will increase the value of the WPU by about 4.0 percent for the 2026-27 fiscal year.

Long-term Financial Planning

Jordan School District is located in a historically high enrollment growth area. Some of that enrollment growth was absorbed due to several charter schools within District boundaries opening or expanding. Mostly due to large decreases in birth rates, recent years have shown a decline in enrollments. Near-term projections show continued overall decline in enrollment with pockets of enrollment growth in areas of the District offset by pockets of enrollment decline in other areas of the District. Due to the large undeveloped areas within the District, long-term projections show overall enrollment growth in the future. With this near-term decline in enrollments, the District does not anticipate the need to construct new buildings if the District can successfully change school boundaries. However, long-term, the District may need new buildings. The District has utilized all its available general obligation bonding authority and would need approval from voters before it could utilize general obligation bonds to construct future schools. The District has utilized lease revenue bonds for the construction of schools in the past.

Major Initiatives and Events

During the 2024-25 fiscal year, the Board worked with the Jordan Education Association to increase base teacher wages district wide. As a result, a new salary schedule was introduced increasing the starting base salary of teachers to \$62,400 for school year 2025-26 and providing greater earning potential throughout a teacher's career.

The District completed a new elementary school for the 2024-25 school year in Herriman. The District is also close to completing the renovation of a former Neighborhood Market Walmart into the new Jordan Learning Center. The Jordan Learning Center will house the District's Child Development Center; the Virtual Learning Academy (Rocky Peak Virtual Elementary School, Kelsey Peak Virtual Middle School, and Kings Peak High School); the Jordan Credit Center; and the Jordan Education Foundation offices and warehouse.

Challenges Facing the District

Similar to the rest of the State, and even the nation, the District is currently facing a shortage of applicants for jobs of all kinds including bus drivers, classroom assistants, custodians, kitchen staff, and special education teachers. This has made it difficult to properly staff schools and provide the services the community relies upon.

State and federal earmarks, mandates, and requirements are increasing which require additional non-teaching staff to remain compliant. Additionally, increased uncertainty regarding federal and state initiatives and mandates and their effects on the District's operations has increased the ongoing challenge of effectively planning for the future.

GFOA Certificate

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Jordan School District for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2024. This was the thirty-ninth consecutive year that Jordan School District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized ACFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgements

The preparation of the report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Business Department. We would like to express appreciation to all of the members of the department who assisted in the timely closing of the District's financial records and the preparation of this report.

Special appreciation is expressed to Dan Ellis, CPA, Director of Accounting, Budgets, and Audits; and his team members: Jason Mott, CPA, Jaime Barrett, and Natalie Grange, CPA for their contribution in the preparation of this report.

We would also like to thank our Board president and members of the Board of Education for their interest and support in conducting the financial affairs of Jordan School District for the fiscal year ended June 30, 2025.

Respectfully submitted,

/s/

Anthony Godfrey, Ed.D.
Superintendent of Schools
Chief Administrative Officer

/s/

John Larsen, CPA
Business Administrator
Chief Financial Officer

SYNOPSIS OF ADMINISTRATIVE RESPONSIBILITIES

The following information is a synopsis of certain positions identified on the line/staff chart on page 6, including titles, names, and primary areas of responsibility. Board members are listed first, followed by cabinet level positions.

Board of Education

- Board PresidentNiki George
Ms. George represents Precinct 6. Her term of office is 2025-2028.
- Board First Vice PresidentBryce Dunford
Mr. Dunford represents Precinct 5. His term of office is 2025-2028.
- Board Second Vice PresidentBrian Barnett
Mr. Barnett represents Precinct 2. His term of office is 2023-2026.
- Board MemberErin Barrow
Ms. Barrow represents Precinct 4. Her term of office is 2025-2028.
- Board Member Lisa Dean
Ms. Dean represents Precinct 7. Her term of office is 2023-2026.
- Board MemberDarrell Robinson
Mr. Robinson represents Precinct 1. His term of office is 2025-2028.
- Board Member Suzanne Wood
Ms. Wood represents Precinct 3. Her term of office is 2025-2026.

Cabinet

- Superintendent of Schools Anthony Godfrey, Ed.D.
Appointed May 28, 2019; began his term as superintendent on July 1, 2019. Serves as the chief executive officer for the school system and is responsible for implementation of Board policies and all administrative procedures.
- Associate Superintendent of Schools Michael Anderson, Ed.D.
Provides support for the Office of the Superintendent. Oversees legislative tracking, LAND Trust, TSSA, school boundaries, and other administrative matters. Administers services related to students, language, and culture.
- Business AdministratorJohn Larsen, CPA
Appointed January 27, 2015; began his term as business administrator on February 1, 2015.
Manages all activities related to finances, school board meetings, elections, tax assessments, and other general business matters.
- Administrator of Auxiliary Services Scott Thomas
Administers maintenance services related to keeping schools, offices, and other buildings open, comfortable, and safe for use. Administers operation of the following departments:
Custodial/Energy, Facilities, Maintenance, Transportation, and Nutrition Services.

Administrator of Teaching & LearningCarolyn Gough
Administers instructional and educational support services including the development, preparation, and presentation of special curriculum materials and providing assistance to teachers in the instructional process. Administers services related to instructional support, alternative language programs, and federal program administration.

Administrator of Human Resources.....April Gaydosh
Administers personnel, including hiring staff, implementing personnel policies, and maintaining personnel records.

Administrator of Schools – High Schools.....Brad Sorensen

Administrator of Schools – Middle SchoolsCody Curtis

Administrator of Schools – Elementary SchoolsOdette Desmarais

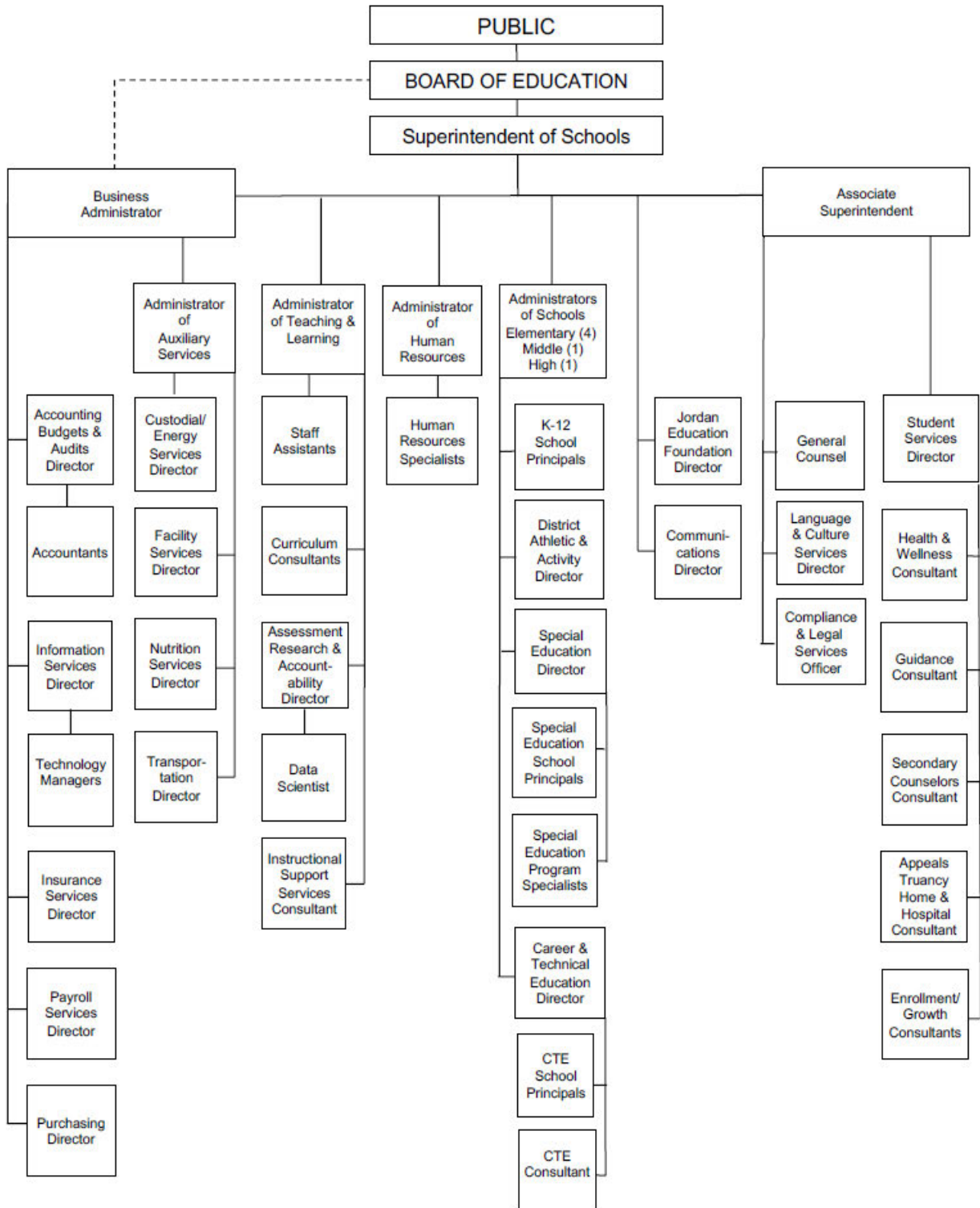
Administrator of Schools – Elementary SchoolsMeredith Doleac

Administrator of Schools – Elementary SchoolsRebecca Gerber

Administrator of Schools – Elementary SchoolsLisa Robinson

Administers activities related to the improvement of instruction and education in all schools for students in grades kindergarten through twelve. Administers services related to career technology, and special education.

**Jordan School District
LINE/STAFF
2024-25**





Government Finance Officers Association

Certificate of
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Utah**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morill

Executive Director/CEO

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Independent Auditor's Report

Board of Education
Jordan School District

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jordan School District (the District) as of and for the year ended June 30, 2025, 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 Jordan School District as of June 30, 2025, 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 Jordan 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.

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 Jordan 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 Jordan 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 Jordan 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 schedules of changes in the District's total OPEB liability and other ratios – other postemployment benefit plan, 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 were derived from and relate 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 and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

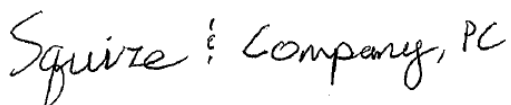
Other Information

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 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 introductory and statistical sections otherwise appear 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2025, 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 5, 2025

Management's Discussion and Analysis

As management of the Jordan School District (the District), we offer readers of the District's financial statements this narrative discussion, overview, and analysis of the financial activities of the District for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here, in conjunction with additional information we have furnished in our letter of transmittal, which can be found on pages 1 through 3 of this report.

Financial Highlights

- Overall, revenues increased compared to the prior year. Operating grants and contributions increased \$10.5 million of which, \$8.4 million of unrestricted state funding was used to supplement the operations of special education programs. In addition, funding for the Teacher and Student Success Act increased \$2.1 million due to an increase in the state funding formula. Federal and State revenues not restricted to a specific purpose decreased \$10.8 million. A portion of the decrease is due to the \$8.4 million supplement of unrestricted state funding discussed above. In addition, general funding from the State decreased approximately \$2.2 million due to a decrease in student enrollment and an increase in the amount owed back to the State for the public education online program. Property taxes and incremental taxes and charter school levy also increased \$3.2 million and \$2.4 million, respectively, primarily due to growth.
- Overall, instruction expense increased by \$22.7 million during 2025, primarily due to salary step and cost-of-living adjustment (COLA) increases given to employees.
- During 2025, total additions to capital assets (sites, construction in progress, site improvements, buildings, equipment, vehicles, and subscription assets) were \$46.3 million for the year. This was primarily due to the purchase of land for new building sites, the building renovation for the Jordan Learning Center, and ongoing building improvement projects.
- The District's total net position increased by \$24.3 million during 2025. Net investment in capital assets increased \$11.9 million, restricted net position increased \$7.6 million, and unrestricted net position increased \$4.8 million. These changes were due to positive budget variances and net unspent increases in funding from both the state weighted pupil unit (WPU) and state levy guarantees.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: a) government-wide financial statements, b) fund financial statements, and c) notes to basic financial statements. This report also contains information intended to furnish additional detail to support the basic financial statements themselves.

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 financial information on all of the District's assets, liabilities, and deferred inflows/outflows 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 net position of the District 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 only result in cash flows in future fiscal periods (such as, uncollected taxes and earned but unpaid employee benefits).

The government-wide financial statements report functions of the District that are principally supported by taxes and intergovernmental revenues (*governmental activities*). The governmental activities of the District include instruction, supporting services, community services, nutrition services, and interest on long-term liabilities.

The government-wide financial statements include not only the District itself (known as the primary government), but also a legally separate education foundation and a local building authority. The Jordan Education Foundation and The Local Building Authority of Jordan School District, although legally separate, function for all practical purposes as departments of the District, and therefore are included as an integral part of the primary government.

The government-wide financial statements can be found on pages 24 through 25 of this report.

Fund financial statements – A *fund* is a grouping of related accounts that is 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 grouped 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 near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

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 District'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.

The District maintains seven individual governmental funds. 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 the General Fund, the Debt Service Fund, and the Capital Projects Fund, which are considered to be major funds. Individual fund data for all major funds is provided in the form of individual fund schedules found on pages 72 through 77 of this report. Data from the other four governmental funds (the special revenue funds) are combined into a single, aggregated presentation. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining and individual fund statements and schedules section of this report.

The District adopts an annual appropriated budget for its General Fund. A budgetary comparison statement is provided on page 30 for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements and the reconciliations can be found on pages 26 through 29 of this report.

Proprietary fund – The District maintains one proprietary fund type. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses one internal service fund (the Self-Insurance Fund) to account for employee health and accident benefit services provided to all the other funds of the District. This internal service

fund is included within governmental activities in the government-wide financial statements. The basic proprietary fund financial statements can be found on pages 31 through 33 of this report.

Notes to basic financial statements – The notes to basic financial statements provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to basic financial statements can be found on pages 35 through 58 of this report.

Additional information – In addition to the basic financial statements and related notes, this report also presents required supplementary information concerning the District’s changes in other postemployment benefits and retirement liabilities to its eligible employees as well as the schedules of the District’s proportionate shares of the Utah Retirement Systems (URS) net pension liabilities and contributions to the URS. Required supplementary information and related notes can be found on pages 60 through 69 of this report.

The combining and individual statements and schedules referred to earlier in connection with governmental funds and the internal service fund are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 72 through 94 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government’s financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$1,124.7 million at June 30, 2025.

Jordan School District's Net Position June 30, 2025 and 2024

	Governmental activities		Increase (decrease) from 2024
	2025	2024	
Current and other assets	\$ 756,574,128	\$ 723,299,374	\$ 33,274,754
Capital assets	1,058,880,790	1,062,603,020	(3,722,230)
Total assets	<u>1,815,454,918</u>	<u>1,785,902,394</u>	<u>29,552,524</u>
Deferred outflows of resources	<u>110,808,107</u>	<u>99,924,569</u>	<u>10,883,538</u>
Other liabilities	96,015,635	98,720,622	(2,704,987)
Long-term liabilities outstanding	<u>412,750,463</u>	<u>407,036,886</u>	<u>5,713,577</u>
Total liabilities	<u>508,766,098</u>	<u>505,757,508</u>	<u>3,008,590</u>
Deferred inflows of resources	<u>292,779,369</u>	<u>279,698,531</u>	<u>13,080,838</u>
Net position:			
Net investment in capital assets	843,867,765	831,942,851	11,924,914
Restricted	123,748,146	116,148,664	7,599,482
Unrestricted	<u>157,101,647</u>	<u>152,279,409</u>	<u>4,822,238</u>
Total net position	<u>\$ 1,124,717,558</u>	<u>\$ 1,100,370,924</u>	<u>\$ 24,346,634</u>

The largest portion of the District's net position (75.0 percent) reflects its investment in capital assets (e.g., sites, construction in progress, site improvements, buildings, equipment, vehicles and subscription assets, net of accumulated depreciation), less any related outstanding debt (general obligation bonds, qualified school construction bonds payable, subscription liabilities, and lease revenue bonds less unspent bond proceeds) used to acquire those assets. The District uses these capital assets to provide services to students. Accordingly, these assets are *not* available for future spending. 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 the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the District's net position (11.0 percent) represents resources that are subject to external restrictions on how they may be used. The majority of the restricted balance is for capital projects, nutrition services, and debt service. The remaining balance of the District's net position (14.0 percent) is unrestricted and may be used to meet the District's ongoing obligations to students, employees, creditors, and to honor next year's budget.

At June 30, 2025, the District is able to report positive balances in all three categories of net position. The same situation held true for the prior fiscal year.

Long-term liabilities increased \$5.7 million. The pension liability increased \$16.3 million due to actuarial valuations and accrued medical claims increased \$9.0 million. These are offset by a decrease of \$18.4 million related to debt service payments.

The District's total net position increased by \$24.3 million during 2025. Net investment in capital assets increased \$11.9 million, restricted net position increased \$7.6 million and unrestricted net positions increased \$4.8 million. These changes were due to positive budget variances and net unspent increases in funding from both the state WPU and state levy guarantees.

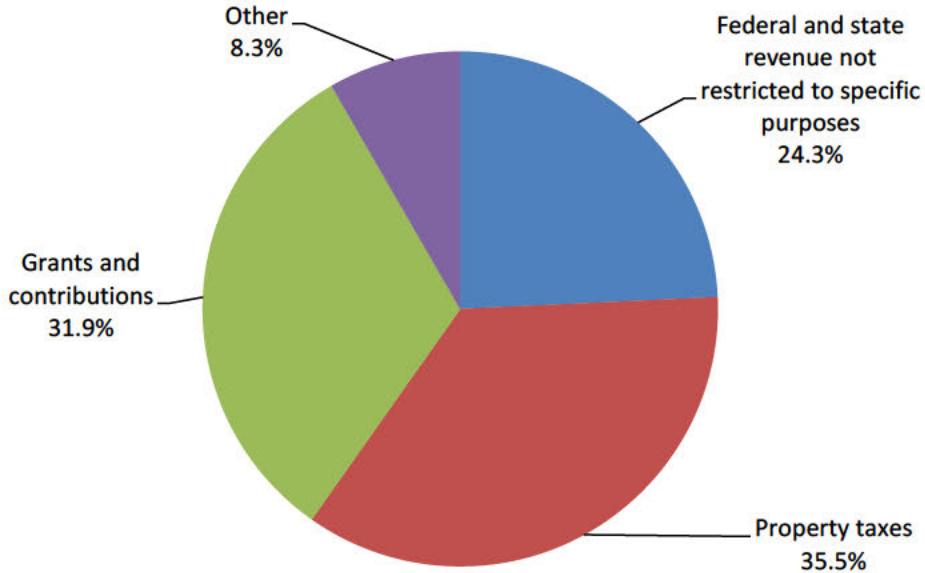
Governmental activities – The key elements of the increase in the District's net position for the year ended June 30, 2025 are as follows:

- Overall, revenues increased compared to the prior year. Operating grants and contributions increased \$10.5 million of which, \$8.4 million of unrestricted state funding was used to supplement the operations of special education programs. In addition, funding for the Teacher and Student Success Act increased \$2.1 million due to an increase in the state funding formula. Federal and State revenues not restricted to a specific purpose decreased \$10.8 million. A portion of the decrease is due to the \$8.4 million supplement of unrestricted state funding discussed above. In addition, general funding from the State decreased approximately \$2.2 million due to a decrease in student enrollment and an increase in the amount owed back to the State for the public education online program. Property taxes and incremental taxes and charter school levy also increased \$3.2 million and \$2.4 million, respectively, primarily due to growth.
- Overall, instruction expense increased by \$22.7 million during 2025, primarily due to salary step and cost-of-living adjustment (COLA) increases given to employees.
- Expenses increased in support services for students (\$8.5 million), support for instructional staff (\$2.0 million), and school administration (\$3.8 million) primarily due to salaries and benefits from step and COLA increases given to employees. Operation and maintenance of facilities increased \$7.4 million primarily due to increases in electricity and software costs.
- Nutrition services increased \$2.1 million due primarily to increases related to food and wage costs.

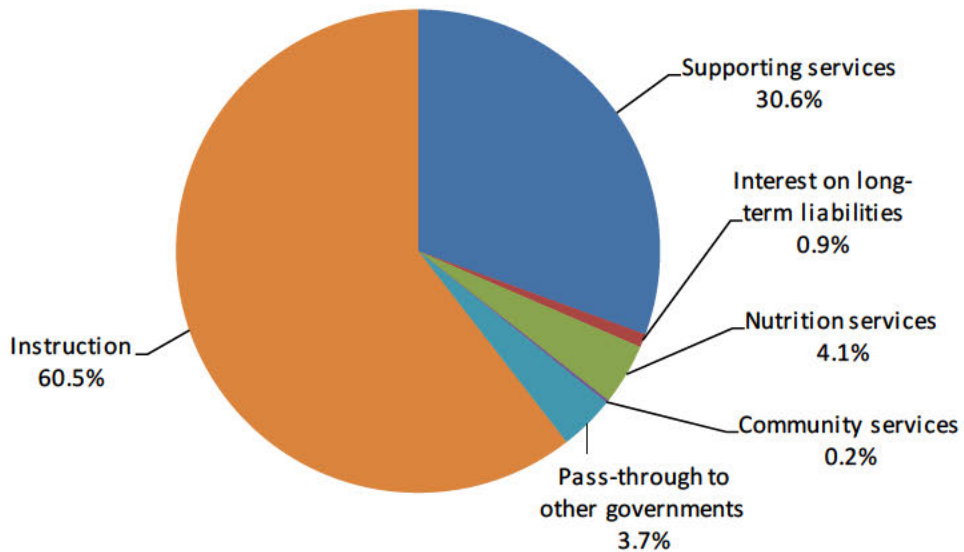
**Jordan School District's Changes in Net Position
Years Ended June 30, 2025 and 2024**

	Governmental activities		Increase (decrease) from 2024
	2025	2024	
Revenues:			
Program revenues:			
Charges for services	\$ 35,687,383	\$ 34,184,442	\$ 1,502,941
Operating grants and contributions	243,334,107	232,866,106	10,468,001
Capital grants and contributions	2,709,292	1,112,688	1,596,604
General revenues:			
Property taxes	246,210,782	242,938,794	3,271,988
Incremental taxes and charter school levy	27,592,689	25,143,423	2,449,266
Federal and state revenue not restricted to specific purposes	187,099,783	197,849,838	(10,750,055)
Interest and net change in investments	22,214,213	24,062,516	(1,848,303)
Other	6,238,736	3,986,098	2,252,638
Total revenues	<u>771,086,985</u>	<u>762,143,905</u>	<u>8,943,080</u>
Expenses:			
Instruction	451,242,668	428,513,887	22,728,781
Supporting services:			
Students	53,903,686	45,429,837	8,473,849
Instructional staff	28,142,523	26,133,872	2,008,651
General district administration	5,467,455	5,349,995	117,460
School administration	47,339,519	43,549,016	3,790,503
Business	4,601,318	4,694,346	(93,028)
Operation and maintenance of facilities	56,413,138	49,052,302	7,360,836
Student transportation	23,706,157	21,736,557	1,969,600
Personnel, planning, and data processing	9,170,154	9,394,967	(224,813)
Community services	1,692,611	1,730,174	(37,563)
Pass-through to other governments	27,592,689	25,143,423	2,449,266
Nutrition services	30,591,448	28,458,195	2,133,253
Interest on long-term liabilities	6,876,985	7,491,361	(614,376)
Total expenses	<u>746,740,351</u>	<u>696,677,932</u>	<u>50,062,419</u>
Changes in net position	24,346,634	65,465,973	(41,119,339)
Net position - beginning	1,100,370,924	1,042,267,063	58,103,861
Cumulative effect of restatement	-	(7,362,112)	7,362,112
Net position - ending	<u>\$ 1,124,717,558</u>	<u>\$ 1,100,370,924</u>	<u>\$ 24,346,634</u>

**Jordan School District
Revenues by Source - Governmental Activities
Year Ended June 30, 2025**



**Jordan School District
Expenses by Function - Governmental Activities
Year Ended June 30, 2024**



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 – The focus of the District’s governmental funds are to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District’s financing requirements. Governmental funds report assets, liabilities, and deferred inflows of resources, with the remainder reported as fund balance. At June 30, 2025, the District’s governmental funds reported a combined fund balance of \$336.9 million, an increase of \$21.1 million in comparison with the prior year. Fund balance is divided into five portions as follows:

- *nonspendable*, or not in spendable form, includes inventories that are not expected to be converted to cash (\$2.4 million or 0.7 percent);
- *restricted* includes resources subject to external constraints due to state or federal laws, or externally imposed conditions by grantors or creditors including tax revenues levied for specific purposes (\$121.9 million or 36.2 percent);
- *committed* includes resources that by Board of Education resolution or contractual obligation are limited in use to particular purposes (\$70.0 million or 20.8 percent);
- *assigned* includes resources that management designates to particular purposes (\$82.0 million or 24.3 percent); and
- *unassigned* or all other available net fund resources (\$60.6 million or 18.0 percent).

This year’s change in the combined fund balances is due to an increase in the General Fund of \$19.1 million and an increase in the Capital Projects Fund of \$4.6 million. The General Fund increase is primarily the result of higher tax collections due to growth and increases in state funding. The increase in the Capital Projects Fund is primarily due to lower expenditures due to the timing of payments on current projects. The following changes in revenues and expenditures should also be noted:

- Overall revenues increased \$5.0 million or 0.7 percent. Property taxes increased \$5.8 million due to growth within the District. Overall state funding increased \$5.9 million due to an increase in the WPU, which is used in the calculation of various state funded programs. Also, Federal funding in the General Fund decreased \$6.2 million primarily due to a decrease of \$5.3 million related to the conclusion of economic stability funds associated with the COVID-19 pandemic. In addition, Medicaid related funding decreased \$0.7 million due to changes in Federal reimbursement rates.
- Expenditures for the General Fund totaled \$597.8 million, an increase of 5.7 percent during the fiscal year. This is mostly due to increases in salaries and related benefits. Instruction represents 64.0 percent of the General Fund expenditures.
- General Fund salaries totaled \$388.2 million while the associated benefits of retirement, social security, Medicare, unemployment, industrial insurance, disability insurance, and health and accident insurance added \$148.6 million to arrive at 89.8 percent of the total General Fund expenditures.
- Expenditures for the Capital Projects Fund totaled \$54.5 million, a decrease of 26.7 percent during the fiscal year due to a decrease in the number of active projects. Nutrition Services Fund expenditures increased \$1.8 million primarily due to increased food costs and wage increases. Student Activities fund expenditures increased \$1.2 million primarily due to increased student travel costs.
- The fund balance in the Debt Service Fund decreased \$0.7 million due to the decision to use excess tax collections and fund balance to prepay general obligation debt.

General Fund Budgetary Highlights

During the year, the Board revised the District's budget. Budget amendments were to reflect changes in programs and related funding. The difference between the original budget and the final amended budget was a decrease of \$55.4 million or 8.0 percent in total General Fund expenditures. Final budgeted revenues exceeded original budgetary estimates by \$9.4 million or 1.5 percent, mostly to account for increases in state and federal revenues as well as state carryovers from the prior year. This increase is mostly due to expenditure-driven state and federal grants which, for budgeting purposes, are assumed to be spent each year.

With these adjustments, actual expenditures were \$38.1 million less than final budgeted amounts. The most significant positive variances were \$27.7 million in instruction and \$4.9 million in instructional staff. Actual revenues were \$3.5 million less than final budgeted amounts. Variances of \$8.2 million resulted from expenditure-driven federal and state grants that are included in the budgets at their full amounts. Such grants are recognized as revenue when the qualifying expenditures are incurred and all other grant requirements are met. Unspent grant amounts are carried forward and included in the succeeding year's budget. Therefore, actual grant revenues and expenditures are normally less than the amounts budgeted.

Commitments and assignments of fund balance are also budgeted each year. The two largest committed fund balances are retiree benefits and economic stabilization. The Board of Education has committed funds estimated to cover the costs of paying District retirement benefits promised to current and future retirees. Details of these benefits are in the notes to the basic financial statements. Under Utah State law, school districts are allowed to commit up to five percent of the General Fund's budgeted expenditures for economic stabilization. The law calls this commitment the "undistributed reserve." Potential state budget cuts, disasters, immediate capital needs, and other significant events are circumstances or conditions that signal the need for stabilization. Additionally, the commitment is necessary to maintain liquidity (i.e., reducing any disparity between when financial resources are available to make payments and the maturity of related liabilities). As defined by state law, the commitment is not to be used "in the negotiation or settlement of contract salaries for school district employees."

Management utilizes assignments of fund balance as a budgetary tool in two categories. First, funds were set aside to cover the District's latest negotiated agreement with employees, as well as, setting aside funds for health care costs as the District is self-insured. Second, funds were set aside for unspent budget allocations to schools which the District allows schools to carry forward.

Capital Assets and Long-term Debt

Capital assets – The District's investment in capital assets as of June 30, 2025 amounts to \$1,058.9 million (net of accumulated depreciation). This investment in capital assets includes sites, construction in progress, site improvements, buildings, equipment, vehicles, and subscription assets. The total investment decreased \$3.7 million (0.4 percent) for the year ended June 30, 2025. Total additions to capital assets were \$45.4 million for the year.

Capital assets are outlined as follows:

Jordan School District's Capital Assets
(Net of accumulated depreciation)
June 30, 2025 and 2024

	Governmental activities		Increase (decrease) from 2024
	2025	2024	
Sites and improvements	\$ 196,872,276	\$ 187,626,375	\$ 9,245,901
Construction in progress	52,107,492	39,079,932	13,027,560
Buildings	779,036,586	804,127,570	(25,090,984)
Equipment	15,054,234	16,160,565	(1,106,331)
Vehicles	12,207,366	11,919,145	288,221
Subscription assets	3,602,836	3,689,433	(86,597)
Total capital assets	<u>\$ 1,058,880,790</u>	<u>\$ 1,062,603,020</u>	<u>\$ (3,722,230)</u>

Additional information on the District's capital assets can be found in Note 5 to the basic financial statements.

Long-term debt – As of June 30, 2025, the District's long-term debt totaled \$206.2 million, a decrease of \$18.4 million (8.2 percent) from the prior year.

General obligation debt has a combined balance of \$135.5 million. Fitch Ratings and Moody's Investment Service Inc. have given these bonds an underlying rating of 'AAA' and 'Aaa,' respectively.

The general obligation bonded debt of the District, net of unamortized bond premiums, is limited by state law to four percent of the fair market value of the total taxable property in the District. The legal debt limit at June 30, 2025 is \$3.0 billion. Total general obligation debt with bond premiums at June 30, 2025 is \$146.1 million, resulting in a legal debt margin of \$2.9 billion.

Jordan School District's Long-term Debt
June 30, 2025 and 2024

	Governmental activities		Increase (decrease) from 2024
	2025	2024	
General obligation bonds	\$ 135,500,000	\$ 146,325,000	\$ (10,825,000)
General obligation direct placement bonds	-	3,549,000	(3,549,000)
Qualified school construction bonds	9,000,000	9,000,000	-
Lease revenue bonds	51,191,000	54,299,000	(3,108,000)
Unamortized bond premiums	10,558,972	11,438,888	(879,916)
Total long-term debt	<u>\$ 206,249,972</u>	<u>\$ 224,611,888</u>	<u>\$ (18,361,916)</u>

Additional information on the District's long-term debt can be found in Note 6 to the basic financial statements.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Business Administrator, Jordan School District, 7387 South Campus View Drive, West Jordan, Utah 84084-5500.

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Basic Financial Statements

JORDAN SCHOOL DISTRICT**Statement of Net Position**

June 30, 2025

	Governmental Activities
Assets:	
Cash and investments	\$ 444,129,476
Investments restricted for debt service and capital outlay	8,145,962
Accounts receivable:	
Property taxes	284,945,768
Other local	197,254
State	5,650,580
Federal	6,287,578
Lease receivable	4,767,608
Inventories	2,449,902
Capital assets:	
Sites and construction in progress	223,408,964
Other capital assets, net of accumulated depreciation	835,471,826
Total assets	<u>1,815,454,918</u>
Deferred outflows of resources:	
Related to pensions	108,943,873
Related to district retirement	812,592
Related to OPEB	1,051,642
Total deferred outflows of resources	<u>110,808,107</u>
Liabilities:	
Accounts and contracts payable	10,001,588
Accrued payroll and related benefits	70,185,703
Retainage payable	923,975
Accrued interest	266,684
Unearned revenue:	
Local	690,313
State	13,947,372
Noncurrent liabilities:	
Due or payable within one year	51,430,622
Due or payable after one year	361,319,841
Total liabilities	<u>508,766,098</u>
Deferred inflows of resources:	
Property taxes levied for future year	285,009,463
Related to leases	4,767,608
Related to pensions	1,993,512
Related to district retirement	882,826
Related to OPEB	125,960
Total deferred inflows of resources	<u>292,779,369</u>
Net position:	
Net investment in capital assets	843,867,765
Restricted for:	
Debt service	8,147,929
Capital projects	93,882,539
Nutrition services	19,686,631
Donated purposes	2,031,047
Unrestricted	157,101,647
Total net position	<u>\$ 1,124,717,558</u>

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

JORDAN SCHOOL DISTRICT

Statement of Activities
Year Ended June 30, 2025

Activities and Functions	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Total Governmental Activities
Governmental activities:					
Instruction	\$ 451,242,668	\$ 24,024,107	\$ 171,377,921	\$ 2,709,292	\$ (253,131,348)
Supporting services:					
Students	53,903,686	192,945	26,048,588	-	(27,662,153)
Instructional staff	28,142,523	229,898	11,167,088	-	(16,745,537)
General district administration	5,467,455	-	-	-	(5,467,455)
School administration	47,339,519	107,826	4,684,842	-	(42,546,851)
Business	4,601,318	-	-	-	(4,601,318)
Operation and maintenance of facilities	56,413,138	658,527	130,792	-	(55,623,819)
Student transportation	23,706,157	1,421,659	12,851,890	-	(9,432,608)
Personnel, planning, and data processing	9,170,154	17,364	29,500	-	(9,123,290)
Community services	1,692,611	-	-	-	(1,692,611)
Pass-through to other governments	27,592,689	-	-	-	(27,592,689)
Nutrition services	30,591,448	9,035,057	17,043,486	-	(4,512,905)
Interest on long-term liabilities	6,876,985	-	-	-	(6,876,985)
Total school district	\$ 746,740,351	\$ 35,687,383	\$ 243,334,107	\$ 2,709,292	(465,009,569)
General revenues:					
Taxes:					
Property taxes levied for:					
Basic					64,316,285
Voted local					73,086,689
Board local					40,060,641
Debt service					17,951,918
Capital local					50,795,249
Redevelopment agencies and charter schools					27,592,689
Total taxes					273,803,471
Federal and state revenue not restricted to specific purposes					187,099,783
Interest and net change in investments					22,214,213
Other					6,238,736
Total general revenues					489,356,203
Change in net position					24,346,634
Net position - beginning					1,100,370,924
Net position - ending					\$ 1,124,717,558

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

JORDAN SCHOOL DISTRICT

**Balance Sheet
Governmental Funds
June 30, 2025**

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General	Debt Service	Capital Projects		
Assets:					
Cash and investments	\$ 287,621,985	\$ 252,618	\$ 99,106,865	\$ 24,886,782	\$ 411,868,250
Investments restricted for debt service and capital outlay	-	-	8,145,962	-	8,145,962
Accounts receivable:					
Property taxes	183,741,620	13,990,241	53,535,676	33,678,231	284,945,768
Other local	139,705	35,415	22,134	-	197,254
State	4,054,471	-	-	1,596,109	5,650,580
Federal	6,072,385	-	-	215,193	6,287,578
Lease receivable	4,767,608	-	-	-	4,767,608
Inventories	1,123,203	-	-	1,326,699	2,449,902
Total assets	<u>\$ 487,520,977</u>	<u>\$ 14,278,274</u>	<u>\$ 160,810,637</u>	<u>\$ 61,703,014</u>	<u>\$ 724,312,902</u>
Liabilities:					
Accounts and contracts payable	\$ 4,007,655	\$ -	\$ 5,025,245	\$ 894,890	\$ 9,927,790
Accrued payroll and related benefits	70,185,703	-	-	-	70,185,703
Unearned revenue:					
Local	30,000	-	-	660,313	690,313
State	13,947,372	-	-	-	13,947,372
Total liabilities	<u>88,170,730</u>	<u>-</u>	<u>5,025,245</u>	<u>1,555,203</u>	<u>94,751,178</u>
Deferred inflows of resources:					
Unavailable property tax revenue	1,852,617	187,408	530,273	301,632	2,871,930
Property taxes levied for future year	183,866,350	14,008,542	53,757,972	33,376,599	285,009,463
Related to leases	4,767,608	-	-	-	4,767,608
Total deferred inflows of resources	<u>190,486,575</u>	<u>14,195,950</u>	<u>54,288,245</u>	<u>33,678,231</u>	<u>292,649,001</u>
Fund balances:					
Nonspendable:					
Inventories	1,123,203	-	-	1,326,699	2,449,902
Restricted for:					
Debt service	-	82,324	8,144,881	-	8,227,205
Capital projects	-	-	93,352,266	-	93,352,266
Nutrition services	-	-	-	18,359,932	18,359,932
Donated purposes	-	-	-	2,031,047	2,031,047
Committed to:					
Contractual obligations	1,351,406	-	-	-	1,351,406
Economic stabilization	31,700,000	-	-	-	31,700,000
Compensated absences	11,981,610	-	-	-	11,981,610
Retiree benefits	19,398,096	-	-	-	19,398,096
Closure of West Jordan Elementary Students	732,243	-	-	-	732,243
	-	-	-	4,751,902	4,751,902
Assigned to:					
Educational programs	7,334,044	-	-	-	7,334,044
Personnel	74,675,099	-	-	-	74,675,099
Unassigned	60,567,971	-	-	-	60,567,971
Total fund balances	<u>208,863,672</u>	<u>82,324</u>	<u>101,497,147</u>	<u>26,469,580</u>	<u>336,912,723</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 487,520,977</u>	<u>\$ 14,278,274</u>	<u>\$ 160,810,637</u>	<u>\$ 61,703,014</u>	<u>\$ 724,312,902</u>

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

JORDAN SCHOOL DISTRICT

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

June 30, 2025

Total fund balances of governmental funds	\$ 336,912,723
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Total net position reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$1,611,987,034 and accumulated depreciation is \$553,106,244 (see Note 5).	1,058,880,790
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Property tax revenue is recognized when levied (claim to resources established) rather than when "available." The portion not available soon enough to pay for the current period's expenditures is deferred in the funds.	2,871,930
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An internal service fund is used by the District to charge the costs of health and life insurance benefits to individual funds. The assets and liabilities of the internal service fund are included with governmental activities.	5,553,862
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Long-term liabilities that pertain to governmental funds, including bonds payable and the net pension liability, are not due and payable in the current period and therefore are not reported as fund liabilities. All liabilities are reported in the statement of net position. These and related balances at year-end are:

General obligation bonds	\$ (135,500,000)	
Qualified school construction bonds	(9,000,000)	
Lease revenue bonds	(51,191,000)	
Unamortized bond premiums	(10,558,972)	
Net pension liability	(155,600,535)	
Total District retirement liability	(7,799,561)	
Total OPEB liability	(1,671,386)	
Compensated absences	(11,981,610)	
Subscription liability	(2,813,833)	
Retainage payable	(923,975)	
Accrued interest	(266,684)	
Deferred outflows of resources related to pensions	108,943,873	
Deferred inflows of resources related to pensions	(1,993,512)	
Deferred outflows of resources related to District retirement	812,592	
Deferred inflows of resources related to District retirement	(882,826)	
Deferred outflows of resources related to OPEB	1,051,642	
Deferred inflows of resources related to OPEB	(125,960)	(279,501,747)

Total net position of governmental activities		<u>\$ 1,124,717,558</u>
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The notes to the financial statements are an integral part of this statement.

JORDAN SCHOOL DISTRICT

**Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2025**

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General	Debt Service	Capital Projects		
Revenues:					
Property taxes	\$ 175,457,731	\$ 18,411,142	\$ 51,969,871	\$ 27,592,689	\$ 273,431,433
Interest and net change in investments	15,390,500	467,155	3,551,687	1,452,207	20,861,549
School lunch sales	-	-	-	9,035,057	9,035,057
Other local	11,160,704	-	142,588	22,143,650	33,446,942
State	394,833,721	-	236,189	5,299,686	400,369,596
Federal	18,556,683	-	953,103	11,743,800	31,253,586
Total revenues	<u>615,399,339</u>	<u>18,878,297</u>	<u>56,853,438</u>	<u>77,267,089</u>	<u>768,398,163</u>
Expenditures:					
Current:					
Instruction	382,624,681	-	-	20,999,764	403,624,445
Supporting services:					
Students	52,365,265	-	-	-	52,365,265
Instructional staff	27,182,992	-	-	-	27,182,992
General district administration	4,806,793	-	-	-	4,806,793
School administration	44,299,264	-	-	-	44,299,264
Business	4,495,272	-	-	-	4,495,272
Operation and maintenance of facilities	52,717,003	-	-	-	52,717,003
Student transportation	19,654,998	-	-	-	19,654,998
Personnel, planning, and data processing	8,090,285	-	-	-	8,090,285
Nutrition services	-	-	-	29,389,008	29,389,008
Community services	-	-	-	1,692,611	1,692,611
Pass-through to other governments	-	-	-	27,592,689	27,592,689
Capital outlay	-	-	49,017,957	-	49,017,957
Debt service:					
Principal	1,526,789	14,374,000	3,108,000	-	19,008,789
Interest and fees	35,947	5,193,566	2,398,947	-	7,628,460
Total expenditures	<u>597,799,289</u>	<u>19,567,566</u>	<u>54,524,904</u>	<u>79,674,072</u>	<u>751,565,831</u>
Excess (deficiency) of revenues over (under) expenditures	17,600,050	(689,269)	2,328,534	(2,406,983)	16,832,332
Other financing sources (uses):					
Transfers in (out)	(413,553)	-	-	413,553	-
Proceeds from sale of capital assets	-	-	2,307,525	-	2,307,525
Issuance of subscription liabilities	1,958,434	-	-	-	1,958,434
Total other financing sources (uses)	<u>1,544,881</u>	<u>-</u>	<u>2,307,525</u>	<u>413,553</u>	<u>4,265,959</u>
Net change in fund balances	19,144,931	(689,269)	4,636,059	(1,993,430)	21,098,291
Fund balances - beginning	<u>189,718,741</u>	<u>771,593</u>	<u>96,861,088</u>	<u>28,463,010</u>	<u>315,814,432</u>
Fund balances - ending	<u>\$ 208,863,672</u>	<u>\$ 82,324</u>	<u>\$ 101,497,147</u>	<u>\$ 26,469,580</u>	<u>\$ 336,912,723</u>

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

JORDAN 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, 2025

Net change in fund balances of governmental funds \$ 21,098,291

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 are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation and amortization expense. The net effect of these transactions are as follows:

Capital outlays	\$ 45,790,624	
Gain on sale of land	2,038,866	
Loss on sale of capital assets	(888,472)	
Contributions of capital assets	1,520,000	
Proceeds from sale of capital assets	(2,307,525)	
Depreciation expense	<u>(48,858,987)</u>	(2,705,494)

The governmental funds report bond proceeds as an other financing source, while repayment of bond principal is reported as an expenditure. Interest is recognized as an expenditure in the governmental funds when it is due. In the statement of activities, interest expense is recognized as it accrues, regardless of when it is due. The net effect of these differences in the treatment of general obligation bonds and related items is as follows:

Repayment of bond principal	17,482,000	
Bond interest expense	28,743	
Addition to subscription liability	(1,958,434)	
Reduction of subscription liability	1,708,696	
Amortization of deferred charge on refunding	(157,184)	
Amortization of bond premiums	<u>879,916</u>	17,983,737

Property taxes that are not collected for several months after the District's fiscal year end are not considered as available revenues in the governmental funds and are, instead, counted as deferred inflows of resources. They are however, recorded as revenues in the statement of activities. 372,038

Some items 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.

URS pension expense	(6,816,705)	
District retirement expense	486,048	
OPEB expense	321,276	
Compensated absence expense	<u>2,826,146</u>	(3,183,235)

An internal service fund is used by the District to charge the costs of health and life insurance benefits to individual funds. The change in net position of the internal service fund is reported with governmental activities. (9,218,703)

Change in net position of governmental activities \$ 24,346,634

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

JORDAN SCHOOL DISTRICT

**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund**

Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 169,726,000	\$ 174,200,000	\$ 175,457,731	\$ 1,257,731
Interest	12,000,000	13,000,000	15,390,500	2,390,500
Other local	9,112,736	10,039,021	11,160,704	1,121,683
State	396,564,125	398,634,754	394,833,721	(3,801,033)
Federal	22,052,646	22,994,622	18,556,683	(4,437,939)
Total revenues	<u>609,455,507</u>	<u>618,868,397</u>	<u>615,399,339</u>	<u>(3,469,058)</u>
Expenditures:				
Current:				
Instruction	465,638,171	410,292,595	382,624,681	27,667,914
Supporting services:				
Students	48,845,218	51,064,393	52,365,265	(1,300,872)
Instructional staff	26,291,057	32,104,417	27,182,992	4,921,425
General district administration	4,627,682	5,076,011	4,806,793	269,218
School administration	46,101,577	45,951,447	44,299,264	1,652,183
Business	6,674,353	5,073,310	4,495,272	578,038
Operation and maintenance of facilities	60,978,012	54,450,184	52,717,003	1,733,181
Student transportation	21,981,799	20,767,907	19,654,998	1,112,909
Personnel, planning, and data processing	9,529,086	10,010,893	8,090,285	1,920,608
Debt Service:				
Principal	535,748	1,053,345	1,526,789	(473,444)
Interest and fees	26,760	30,221	35,947	(5,726)
Total expenditures	<u>691,229,463</u>	<u>635,874,723</u>	<u>597,799,289</u>	<u>38,075,434</u>
Excess (deficiency) of revenues over (under) expenditures	(81,773,956)	(17,006,326)	17,600,050	34,606,376
Other financing sources (uses):				
Transfer out	(435,686)	(437,486)	(413,553)	23,933
Issuance of subscription liabilities	-	-	1,958,434	1,958,434
Total other financing sources (uses)	<u>(435,686)</u>	<u>(437,486)</u>	<u>1,544,881</u>	<u>1,982,367</u>
Net change in fund balances	(82,209,642)	(17,443,812)	19,144,931	36,588,743
Fund balances - beginning	<u>146,122,770</u>	<u>189,718,741</u>	<u>189,718,741</u>	<u>-</u>
Fund balances - ending	<u>\$ 63,913,128</u>	<u>\$ 172,274,929</u>	<u>\$ 208,863,672</u>	<u>\$ 36,588,743</u>

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

JORDAN SCHOOL DISTRICT

Statement of Fund Net Position
Proprietary Fund
June 30, 2025

	Governmental Activities - Internal Service Fund <u>Self-Insurance</u>
Assets:	
Current assets:	
Cash and investments	\$ 32,261,226
Liabilities:	
Current liabilities:	
Accounts payable	73,798
Accrued medical claims	25,632,092
Accrued workers compensation claims	1,001,474
Total liabilities	<u>26,707,364</u>
Net position:	
Unrestricted	<u>\$ 5,553,862</u>

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

JORDAN SCHOOL DISTRICT

Statement of Revenues, Expenses, and Changes in Fund Net Position

Proprietary Fund

Year Ended June 30, 2025

	Governmental Activities - Internal Service Fund <u>Self-Insurance</u>
Operating revenues:	
Insurance premiums	\$ 57,412,071
Workers compensation premiums	399,222
Total operating revenues	<u>57,811,293</u>
Operating expenses:	
Medical claims	45,852,335
Prescription claims	12,489,535
Workers compensation claims	2,147,510
Insurance premiums	4,591,879
Administration and other	3,301,401
Total operating expenses	<u>68,382,660</u>
Operating loss	(10,571,367)
Nonoperating revenues:	
Interest	<u>1,352,664</u>
Change in net position	(9,218,703)
Net position - beginning	<u>14,772,565</u>
Net position - ending	<u>\$ 5,553,862</u>

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

JORDAN SCHOOL DISTRICT

Statement of Fund Cash Flows Proprietary Fund Year Ended June 30, 2025

	Governmental Activities - Internal Service Fund Self-Insurance
Cash flows from operating activities:	
Receipts from interfund services provided	\$ 59,020,785
Payments to suppliers	(3,304,665)
Payments for medical fees and insurance claims	(53,977,137)
Payments for workers compensation claims	(1,697,647)
Net cash provided by operating activities	<u>41,336</u>
Cash flows from investing activities:	
Interest received	<u>1,352,664</u>
Net increase in cash and cash equivalents	1,394,000
Cash and cash equivalents - beginning	<u>30,867,226</u>
Cash and cash equivalents - ending	<u>\$ 32,261,226</u>
(Displayed on statement of fund net position as "Cash and investments")	
Reconciliation of operating loss to net cash provided by operating activities:	
Operating loss	\$ (10,571,367)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Decrease in accounts receivable	1,209,492
Decrease in accounts payable	(3,264)
Increase in accrued medical claims	8,956,612
Increase in accrued workers compensation claims	449,863
Total adjustments	<u>10,612,703</u>
Net cash provided by operating activities	<u>\$ 41,336</u>
Noncash investing, capital, and financing activities:	none

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

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Jordan School District (the District) are in conformity with accounting principles generally accepted in the United States of America applicable to local governmental units in general and Utah school districts in particular. The following is a summary of the more significant policies.

The Reporting Entity – The District was established in 1905 and provides elementary and secondary education in southwest Salt Lake County, Utah. The Board of Education, comprised of seven elected officials, is the primary governing authority for the District. 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 with responsibilities for fiscal matters. The Board is authorized to issue bonds, incur short-term debt, levy property taxes, and is independent of any other unit of local government.

These basic financial statements present the activities of the District and its component units, the *Jordan Education Foundation* (the Foundation) and the *Local Building Authority of Jordan School District* (the Building Authority), for which the District is considered to be financially accountable. The District is not a component unit of any other primary government. Although legally separate entities, blended component units are, in substance, part of the District's operations.

- The *Jordan Education Foundation* is a nonprofit organization established under Internal Revenue Service regulations as a conduit for tax-deductible contributions to the District. The Foundation exclusively serves the District. The District makes all personnel decisions for the Foundation and pays for all operating costs of the Foundation. The Foundation is presented as a special revenue fund of the District.
- The *Local Building Authority of Jordan School District* is a legally separate organization for which the District is considered to be financially accountable. The Building Authority's board is comprised of the District's Board members. The Building Authority provides financing services solely to the District. The District is obligated for the debt of the Building Authority; all of the outstanding debt of the Building Authority is expected to be repaid with resources of the District. The District pays for all operating costs of the Building Authority. The Building Authority is reported within the governmental funds of the District.

Government-wide Financial Statements – The statement of net position and the statement of activities report information on all of the activities of the District, the Foundation, and the Building Authority. As a general rule, the effect of interfund activity is eliminated from the government-wide financial statements (e.g., internal service fund activity and indirect cost charges to programs). Some minor interfund services provided and used are not eliminated in the process of consolidation.

The statement of activities presents the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Indirect expense allocations made in the funds are reversed for the statement of activities. Depreciation expense for capital assets, specifically identified with a function, is included in its direct expenses. Depreciation expense for "shared" capital assets (for example, a school building is used primarily for instruction, school administration, operation and maintenance of the building, and nutrition services) is ratably included in the direct expenses of the appropriate functions. Interest on long-term liabilities is considered an indirect expense and is presented as a separate line. Program revenues include: a) charges to students or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, and b) grants and contributions that are restricted to meeting the operating or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

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

Proprietary fund operating revenues, such as insurance premiums, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal value. Non-operating revenues, such as interest, result from non-exchange transactions or ancillary activities. Operating expenses result from transactions directly associated with the fund's principal services.

The District reports the following major governmental funds:

- **General Fund** – 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.
- **Debt Service Fund** – The Debt Service Fund accounts for the resources accumulated and payments made for principal and interest on general obligation bonds payable.
- **Capital Projects Fund** – The Capital Projects Fund accounts for the resources accumulated and payments made for the acquisition of capital assets, construction of major capital projects, and debt service on the qualified school construction bonds and lease revenue bonds.

Additionally, the District reports the following fund type:

- **Internal Service Fund** – The *Self-Insurance Fund* (a proprietary fund) is the only internal service fund used by the District and accounts for the activities associated with the District's self-insurance plan covering employee health and accident claims. Premiums are charged to the District's other funds to cover anticipated costs.

Functions – Classifications of expenditures/expenses are reported by function. The function describes the activity for which a service or material object is acquired. District functions are classified into seven broad areas: instruction, supporting services, nutrition services, community services, pass-through to other governments, capital outlay, and debt service. Functions are further classified into subfunctions.

- **Instruction** – Instruction includes the activities dealing directly with the interaction between teachers and students. This function includes teachers, aides, textbooks, and classroom supplies.
- **Supporting Services** – Supporting services provide administrative, technical (such as guidance and curriculum development), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, nutrition services, and community services rather than as entities within themselves.
 - a) **Students.** Activities designed to assess and improve the well-being of students and to supplement the teaching process. This subfunction includes attendance, guidance, health, and therapy services.
 - b) **Instructional staff.** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. This subfunction includes improvement of instruction, instruction and curriculum development, instructional staff training, library and media, instruction-related technology, and academic student assessment services.
 - c) **General district administration.** Activities concerned with establishing and administering policy for operating the District. This subfunction includes Board of Education, superintendent, and community relation services.
 - d) **School administration.** Activities concerned with overall administrative responsibility for a school. This subfunction includes principals, assistants, records, and clerical services.
 - e) **Business.** Activities that support other administrative and instructional functions, including fiscal services, purchasing, printing, human resources, planning, and administrative information technology.
 - f) **Operation and maintenance of facilities.** Activities concerned with keeping physical facilities open, comfortable, and safe for use and with keeping grounds, buildings, and equipment in effective working conditions and state of repair.
 - g) **Student transportation.** Activities concerned with conveying students to and from school, as provided by state and federal law. These include trips between home and school and trips to school activities as well as vehicle acquisition, operation, and maintenance.

- h) **Personnel, planning, and data processing.** Other activities not included in the supporting services listed above, including human resources, information systems, communications, and insurance.
- **Nutrition Services** – Nutrition services include activities concerned with providing food to students and staff in a school as part of the National School Breakfast and Lunch Programs. Program revenues include federal and state reimbursements, federal donated commodities, and lunch sales.
- **Community Services** – Community services include activities concerned with providing services to the community. Examples of this function are offering pre-school and adult education programs.
- **Pass-through to Other Governments** – Contributions to other governments include required payments to other governments of property taxes levied by the District of a) incremental taxes to redevelopment agencies and b) the charter school levy to the state.
- **Capital Outlay** – Capital outlay includes payments for the acquisition and improvement of sites, construction and remodel of facilities, and procurement of equipment.
- **Debt Service** – Debt service includes payments for bond principal, interest, and related fees.

Measurement Focus and Basis of Accounting – The government-wide and proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District receives value without directly giving equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements are satisfied.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under this method, revenues are recognized when measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District’s policy is to consider revenue available if it is expected to be collected within sixty days following the close of the fiscal year, or within thirty days of the fiscal year-end in the case of property tax revenue. Property taxes and interest are considered to be susceptible to accrual. Other receipts become measurable and available when cash is received by the District and are recognized as revenue at that time. Expenditure-driven grants are recognized as revenue when the qualifying expenditures are incurred and all other grant requirements are met; grants received in advance are recorded as unearned revenue. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term liabilities, claims and judgments, pension and retirement benefits, early retirement and post-employment health care benefits, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt and related premiums are reported as other financing sources.

Budgets and Budgetary Accounting – The District operates within budget requirements for school districts as specified by state law and as interpreted by the State Superintendent of Public Instruction. Budgets are prepared in accordance with accounting principles generally accepted in the United States of America using the modified accrual basis of accounting for all governmental funds, excluding the *Jordan Education Foundation* (special revenue fund), and on the accrual basis for the *Self-Insurance Fund* (internal service fund). The budget for the *Self-Insurance Fund* is not legally required for budgetary control; this budget is for management purposes. Budgets are not adopted on a District level for the *Jordan Education Foundation* (special revenue fund). All annual appropriations lapse at fiscal year-end. These financial reports reflect the following budgetary standards:

- For the fiscal year beginning July 1, the business administrator prepares a proposed budget for all funds which is presented to the Board of Education by the superintendent on or before June 1.
- After a public hearing is held, the Board of Education, by resolution, legally adopts the final budget no later than June 30.

- Once adopted, the budget can be amended by subsequent Board action. Reductions in appropriations can be approved by the Board upon recommendation of the superintendent; however, increases in appropriations at the overall fund level require a public hearing prior to amending the budget. In accordance with Utah State law and with Board policy, administration may make interim adjustments from one appropriation (at the program, function, or object level) to another within any given fund without seeking the immediate approval of the Board. The Board approves these changes later in the year.
- The total budgeted expenditures of a given fund may not exceed the expected revenues for the fiscal year plus the fund balance. Control of the budget is exercised at the overall fund level.
- Interim adjustments in estimated revenue and appropriations during the year are included in the final budget approved by the Board, as presented in the financial statements.
- Expenditures may not legally exceed budgeted appropriations at the fund level.

Variance Between Budget and Actual Data – Expenditure-driven grants are included in the budgets at their full amounts. Such grants are recognized as revenue when the qualifying expenditures are incurred and all other grant requirements are met; unspent grant amounts are carried forward and included in the succeeding fiscal year's budget. Therefore, actual grant revenues and expenditures are normally less than the amounts budgeted.

Deposits and Investments – The cash balances of substantially all funds are pooled and invested by the District. Deposits and investments are reported at fair value. Earnings on pooled funds are allocated to the funds based on the average balance of each participating fund.

Cash and Cash Equivalents – For the statement of cash flows for the proprietary fund, the District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with maturities of three months or less from date of acquisition. Investments in the Public Treasurers' Investment Fund are considered cash equivalents.

Leases – 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 judgements include how the District determines a) the discount rate it uses to discount the expected lease receipts to present value, b) lease term, and c) 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. 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.

Pensions – 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.

District Retirement Plans and OPEB Plan – For purposes of measuring the total District retirement liability, total OPEB liability, District retirement expense, OPEB expense, and related deferred inflows/outflows of resources, the

District recognizes benefit payments when due and payable in accordance with benefit terms. The total District retirement liability and the total OPEB liability are actuarially determined.

Inventories – Inventories are accounted for under the consumption method, wherein inventories are recorded as assets when acquired and expenditures are recorded when the inventories are transferred to the schools for consumption. Inventories recorded in the governmental funds are stated at cost or, if donated, at acquisition value when received, using a weighted moving average method. Inventories reported in the governmental funds are equally offset by a nonspendable portion of fund balance, indicating that they are not expected to be converted to cash.

Capital Assets – All purchased or constructed capital assets costing more than \$5,000 or which meet other criteria are capitalized and reported at cost or estimated historical cost in the government-wide financial statements. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized in the government-wide financial statements. Donated capital assets are recorded at their estimated acquisition value at the date of donation. The District does not purchase nor construct infrastructure (public domain) assets. Capital assets are recorded as expenditures in the governmental fund financial statements at the time of purchase or construction. Depreciation is provided on capital assets using the straight-line method over their estimated useful lives as follows:

Site improvements.....	20 years
Buildings.....	20-40 years
Equipment.....	5-20 years
Vehicles.....	10 years

Subscription-based Information Technology Arrangements – Subscription-based Information Technology Arrangements (SBITA) are contracts that convey control of the right to use another party's information technology software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction.

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. 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. The District recognizes subscription liabilities with an initial, individual value of \$50,000 or more. In the event amounts are prepaid, the District recognizes a prepaid expense in the fund financial statements and a subscription asset in the government-wide financial statements. Subsequently, the subscription asset is amortized on a straight-line basis over the subscription term.

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.

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.

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.

Net Position / Fund Balances – The residual of all other elements presented in the statement of net position is *net position* on the government-wide and proprietary fund financial statements. 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.

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). Fund balance classifications are summarized as follows:

- **Nonspendable** – This category includes fund balance amounts that cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained intact. Fund balance amounts related to inventories are classified as nonspendable.
- **Restricted** – This category includes net fund resources that are subject to external constraints placed on the use of the resources either a) imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments or b) imposed by law through constitutional provisions or enabling legislation. Restricted fund balance amounts include the following:
 - a) Unspent tax revenues for specific purposes (capital projects and debt service).
 - b) Remaining fund balances in the Nutrition Services Fund.
 - c) Donor-specified donations held in the Jordan Education Foundation Fund.
- **Committed** – This category includes amounts that can be used only for specific purposes determined by a formal action of the District’s highest level of decision-making authority. The Board of Education is the highest level of decision-making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (adoption of another resolution) to remove or revise the limitation. The Board of Education has committed fund balance amounts to the following purposes:
 - a) Approved contractual obligations of various dates that will be completed after June 30, 2025, are committed.
 - b) As defined in Utah law as an “undistributed reserve,” the Board committed on November 23, 2010, for economic stabilization, up to five percent of the General Fund budgeted expenditures. Potential state budget cuts, disasters, immediate capital needs, and other significant events are circumstances or conditions that signal the need for stabilization. Additionally, the commitment is necessary to maintain liquidity (i.e., reducing any disparity between when financial resources are available to make payments and the maturity of related liabilities). Also defined by state law, the commitment is not to be used “in the negotiation or settlement of contract salaries for school district employees” and the use of this reserve requires a written resolution adopted by a majority vote of the Board of Education filed with the Utah State Board of Education and Utah State Auditor.
 - c) On November 23, 2010, the Board committed an amount equal to its compensated absences liability which includes amounts for accrued vacation and sick leave incentive.
 - d) On November 23, 2010, the Board committed an amount equal to the District’s calculation of the amount needed to fully pay-down its retiree benefits to eligible employees.
 - e) On November 29, 2022, the Board committed funds to Westland, Oquirrh, and Majestic Elementary Schools to accommodate the influx of students due to the closing of West Jordan Elementary School.
 - f) On November 23, 2010, the Board committed the fund balances in the Student Activities Fund and the Jordan Education Foundation Fund for school program use and not general District use.

- **Assigned** – This category includes General Fund balance amounts intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The Board has by resolution authorized the business administrator to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily and are reevaluated each year. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment. The General Fund has assigned balances to educational programs and personnel.
- **Unassigned** – Residual balances in the General Fund are classified as unassigned. In governmental funds other than the General Fund, negative unassigned fund balances may be reported if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

Net Position / Fund Balance Flow Assumption – 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.

- **Net Position Flow Assumption** – It is the District’s policy to consider restricted net position to have been depleted before unrestricted net position is applied.
- **Fund Balance Flow Assumption** – 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 (committed, assigned, and unassigned fund balances). 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.

2. DEPOSITS AND INVESTMENTS

Deposits and investments are carried at fair value. A reconciliation of cash and investments at June 30, 2025 as shown on the financial statements is as follows:

Carrying amount of deposits	\$ 19,004,399
Carrying amount of investments:	
Mutual funds	151,186
Public Treasurer’s Investment Fund	<u>433,119,853</u>
Total cash and investments	<u>\$ 452,275,438</u>
Governmental funds cash and investments	\$ 411,868,250
Internal service fund cash and investments	<u>32,261,226</u>
Total cash and investments, unrestricted	444,129,476
Investments restricted for debt service and capital outlay	<u>8,145,962</u>
Total cash and investments	<u>\$ 452,275,438</u>

The District complies with the State Money Management Act (*Utah Code* Title 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 Utah Public Treasurer’s Investment Fund (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 rules of the Council to be necessary and sufficient for adequate protection of its uninsured bank deposits.

Rules of the Council allow Jordan 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.

Deposits – At June 30, 2025, the District and the Foundation have the following deposits with financial institutions:

	Carrying Amount	Bank Balance	Amount Insured
Jordan School District	\$ 17,595,185	\$ 17,273,551	\$ 481,982
Jordan Education Foundation	1,409,214	1,363,330	250,000
Total deposits	<u>\$ 19,004,399</u>	<u>\$ 18,636,881</u>	<u>\$ 731,982</u>

- **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 does not have a formal deposit policy for custodial credit risk. At June 30, 2025, \$17,904,899 of the District’s bank deposits were uninsured and uncollateralized. No deposits are collateralized nor are they required to be by state statute.

Investments – At June 30, 2025, the District invests with the PTIF, the Foundation invests with the PTIF and private funds through brokers. The PTIF is an external local government investment pool managed by the Utah State Treasurer. The PTIF 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 consists of debt securities held by the Utah State Treasurer, 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 majority of the PTIF’s corporate bonds and notes are variable-rate securities, which reset every three months to the prevailing market interest rates. 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. At June 30, 2025, the District has the following investments summarized by investment type:

Investment Type	Fair Value	Investment Maturities (in Years)	
		Less Than 1	1-5
Jordan School District:			
Utah Public Treasurers' Investment Fund (PTIF)	\$ 432,536,808	\$ 432,536,808	\$ -
Jordan Education Foundation:			
Utah Public Treasurers' Investment Fund (PTIF)	583,045	583,045	-
Mutual funds	151,186	151,186	-
Total investments	<u>\$ 433,271,039</u>	<u>\$ 433,271,039</u>	<u>\$ -</u>

- **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 for 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 not exceed the period of availability of the funds invested. Except for endowments, 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 for credit risk 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, Inc. or by Standard and Poor’s Corporation. The District’s investment in the PTIF and the Foundation’s investment in mutual funds 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 risk but manages this risk by complying with the Act and related rules. The Act limits investments in commercial paper and or corporate obligations to five percent 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 five percent of all funds are invested in any one issuer and no more than twenty-five percent of all funds are invested in a particular industry. Also, for the Foundation’s investments in private funds, no more than seventy-five percent may be invested in equity securities and no more than five percent 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 Foundation’s investments are held in a brokerage account which are covered by Securities Investor Protection Corporation up to \$500,000.

3. 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 District has the following recurring fair value measurements as of June 30, 2025:

- Mutual funds investing in marketable securities of \$151,186 are valued using quoted market prices (Level 1 inputs).

4. LEASE RECEIVABLE

The District leases sites to third-parties for cell tower operations under lease terms ranging from 15 to 30 years. For the year ended June 30, 2025, the District recognized lease revenue of \$365,582 and interest revenue of \$197,208. At June 30, 2025, the District reports a lease receivable and an equal deferred inflow of resources related to leases of \$4,767,608.

Future lease payments are summarized as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 339,158	\$ 190,704	\$ 529,862
2027	357,271	177,138	534,409
2028	377,308	162,847	540,155
2029	387,724	147,755	535,479
2030	397,044	132,246	529,290
2031-2035	1,546,954	455,012	2,001,966
2036-2040	1,191,745	160,733	1,352,478
2041-2043	170,404	11,426	181,830
Total	<u>\$ 4,767,608</u>	<u>\$ 1,437,861</u>	<u>\$ 6,205,469</u>

5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated				
Sites	\$ 166,584,307	\$ 4,720,099	\$ (2,934)	\$ 171,301,472
Construction in progress	39,079,932	13,954,065	(926,505)	52,107,492
Total capital assets, not being depreciated	205,664,239	18,674,164	(929,439)	223,408,964
Capital assets, being depreciated:				
Site improvements	47,099,808	7,063,175	(465,500)	53,697,483
Buildings	1,260,985,665	12,599,405	(8,578,721)	1,265,006,349
Equipment	36,069,337	2,994,778	(5,614,413)	33,449,702
Vehicles	25,810,334	2,905,160	(132,539)	28,582,955
Subscription assets	6,328,284	2,057,206	(543,909)	7,841,581
Total capital assets, being depreciated	1,376,293,428	27,619,724	(15,335,082)	1,388,578,070
Accumulated depreciation for:				
Site improvements	26,057,740	2,534,439	(465,500)	28,126,679
Buildings	456,858,095	37,690,389	(8,578,721)	485,969,763
Equipment	19,908,772	4,101,109	(5,614,413)	18,395,468
Vehicles	13,891,189	2,570,550	(86,150)	16,375,589
Subscription assets	2,638,851	1,962,500	(362,606)	4,238,745
Total accumulated depreciation	519,354,647	48,858,987	(15,107,390)	553,106,244
Total capital assets, being depreciated, net	856,938,781	(21,239,263)	(227,692)	835,471,826
Governmental activities capital assets, net	<u>\$ 1,062,603,020</u>	<u>\$ (2,565,099)</u>	<u>\$ (1,157,131)</u>	<u>\$ 1,058,880,790</u>

Depreciation expense for the year ended June 30, 2025 was charged to functions of the District as follows:

Governmental activities:	
Instruction	\$ 34,547,102
Supporting services:	
Instructional staff	346,503
General district administration	542,288
School administration	1,744,459
Operation and maintenance of facilities	4,710,232
Student transportation	3,472,093
Personnel, planning, and data processing	859,766
Nutrition services	2,636,544
Total depreciation expense, governmental activities	<u>\$ 48,858,987</u>

6. LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2025 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 146,325,000	\$ -	\$ (10,825,000)	\$ 135,500,000	\$ 9,145,000
General obligation direct placement bond	3,549,000	-	(3,549,000)	-	-
Qualified school construction bonds	9,000,000	-	-	9,000,000	-
Lease revenue bonds	54,299,000	-	(3,108,000)	51,191,000	3,210,000
Unamortized bond premiums	11,438,888	-	(879,916)	10,558,972	-
Total bonds payable, net	224,611,888	-	(18,361,916)	206,249,972	12,355,000
Net URS pension liability	139,313,809	206,471,918	(190,185,192)	155,600,535	-
Total District retirement liability	6,699,535	1,739,479	(639,453)	7,799,561	540,064
Total OPEB liability	1,812,712	659,340	(800,666)	1,671,386	726,778
Accrued medical claims	16,675,480	58,341,870	(49,385,258)	25,632,092	25,632,092
Compensated absences obligation	14,807,756	11,981,610	(14,807,756)	11,981,610	10,184,369
Subscription liability	2,564,095	1,958,434	(1,708,696)	2,813,833	990,845
Accrued workers compensation claims	551,611	2,147,510	(1,697,647)	1,001,474	1,001,474
Total governmental activity long-term liabilities	<u>\$ 407,036,886</u>	<u>\$ 283,300,161</u>	<u>\$ (277,586,584)</u>	<u>\$ 412,750,463</u>	<u>\$ 51,430,622</u>

General Obligation Bonds Payable – General obligation bonds payable at June 30, 2025 are comprised of the following general obligation issues and are serviced by property tax revenues received by the Debt Service Fund:

Series	Purpose	Original Amount	Interest Rate Range	True Interest Cost	Final Maturity Date	Current Outstanding Balance
2017	School Building	\$ 35,905,000	3.00% to 5.00%	2.97%	June 15, 2037	\$ 27,880,000
2018	School Building	72,970,000	2.60% to 5.00%	2.81%	June 15, 2037	54,275,000
2019B	School Building	56,470,000	2.75% to 5.00%	2.79%	June 15, 2037	38,875,000
2020A	School Building	44,555,000	2.25% to 5.00%	1.59%	June 15, 2037	14,470,000
Total general obligation bonds payable as of June 30, 2025						<u>\$ 135,500,000</u>

General obligation bonds are direct obligations and pledge the full faith and credit of taxpayers of the District under the provisions of the Local Government Bonding Act (*Utah Code* 11-14); therefore, they are rated AAA. In addition, as of the date of this report, the District has an underlying rating of 'AAA' from Fitch Ratings and an underlying rating of 'Aaa' from Moody's Investors Service, Inc.

In the event of District default on bond payments, the Local Government Bonding Act 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 the bondholders pursuant to the State's guaranty, the State could compel the District to levy taxes, withhold state funding, draw on District resources that are legally available (such as unrestricted fund balances), and/or impose financial penalties on the District.

General Obligation Direct Placement Bonds Payable – During the year ended June 30, 2025, the District paid the remaining outstanding balance of its series 2020B direct placement refunding bond, serviced by property tax revenues received by the Debt Service Fund.

Debt service requirements to maturity, including interest for the general obligation debt, are summarized as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 9,145,000	\$ 4,594,806	\$ 13,739,806
2027	9,625,000	4,137,556	13,762,556
2028	10,030,000	3,695,056	13,725,056
2029	10,475,000	3,296,306	13,771,306
2030	10,850,000	2,879,056	13,729,056
2031-2035	59,175,000	9,561,712	68,736,712
2036-2037	26,200,000	1,270,437	27,470,437
Total	<u>\$ 135,500,000</u>	<u>\$ 29,434,929</u>	<u>\$ 164,934,929</u>

Qualified School Construction Bonds – In September 2010, the Building Authority issued \$9,000,000 of lease revenue bonds (qualified school construction bonds) to supplement the construction costs of Fox Hollow Elementary School. The bonds accrue interest at a rate of 6.00% with a 4.94% subsidy received from the federal government to arrive at a net interest rate of 1.06%. However, due to Federal Sequestration the District anticipates receiving a 4.51% subsidy resulting in a net interest rate of 1.49%. Interest is payable semi-annually and the principal amount of \$9,000,000 is to be paid at maturity on June 15, 2027. The District transfers \$562,500 annually into a sinking fund. At June 30, 2025, the sinking fund had a balance of \$8,144,881. The District’s qualified school construction bonds obligation is serviced by property tax revenues received by the Capital Projects Fund.

Lease Revenue Bonds – In July 2020, the Building Authority issued \$19,853,000 of lease revenue bonds. Proceeds from this issuance were used to finance the construction of Aspen Elementary. The bonds accrue interest at a rate of 2.47%. Interest is payable semi-annually and the principal due annually. The bonds mature on June 15, 2036. In February 2023, the Building Authority issued \$37,858,000 of lease revenue bonds. Proceeds from this issuance were used to finance the construction of Juniper Elementary. The bonds accrue interest at a rate of 3.85%. Interest is payable semi-annually and the principal due annually. The bonds mature on June 15, 2039. The District’s lease revenue bond obligations are serviced by property tax revenues received by the Capital Projects Fund.

The annual requirements to amortize all lease revenue bonds outstanding as of June 30, 2025, including interest payments, are listed as follows:

Year Ending June 30,	Qualified School Construction Bonds		Lease Revenue Bonds		
	Principal	Interest, net of subsidy	Principal	Interest	Total
2026	\$ -	\$ 134,080	\$ 3,210,000	\$ 1,755,053	\$ 5,099,133
2027	9,000,000	134,080	3,318,000	1,648,644	14,100,724
2028	-	-	3,427,000	1,538,516	4,965,516
2029	-	-	3,541,000	1,424,617	4,965,617
2030	-	-	3,659,000	1,306,783	4,965,783
2031-2035	-	-	20,211,000	4,618,545	24,829,545
2036-2039	-	-	13,825,000	1,236,495	15,061,495
Total	<u>\$ 9,000,000</u>	<u>\$ 268,160</u>	<u>\$ 51,191,000</u>	<u>\$ 13,528,653</u>	<u>\$ 73,987,813</u>

Compensated Absences – The District accrues annual, sick, personal, and vacation leave for twelve-month or full-year contract employees. Employees accrue between ten and twenty days each year depending upon length of service with the District, generally limited to a maximum number of days earned for one year. The District recognizes a liability for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means. A liability is recognized if the leave is attributable to services already rendered, accumulates, and is more likely than not to be used for time off or paid out upon termination or retirement. If an employee terminates, then payment is made for unused vacation days; otherwise, scheduled vacation time off is allowed. Annual leave converts to sick leave at June 30, sick leave can carryover up to a maximum of 240 hours, and existing personal leave will carryover until the employee utilizes it. The District estimates these obligations for qualifying employees at June 30, 2025 to be \$11,981,610. These obligations will be paid by the General Fund.

Subscription Liabilities – The District has recognized multiple software subscription liabilities. As of June 30, 2025, the value of the subscription liability was \$2,813,833, which is serviced by the General Fund. The subscription assets have an estimated useful life over the estimated terms of the agreements ranging from one to five years. The value of the right-to-use subscription assets as of June 30, 2025 was \$7,841,581 and had accumulated amortization of \$4,238,745. During the year, the District terminated a subscription agreement and disposed of the asset and accumulated amortization of \$543,909 and \$362,606, respectively. In addition, the remaining associated payable of \$181,907 was eliminated resulting in a small gain.

The annual requirements to amortize the subscription liability outstanding as of June 30, 2025, including interest payments, are listed as follows:

Year Ending June 30,	Subscription Liability		Total
	Principal	Interest	
2026	\$ 990,845	\$ 14,266	\$ 1,005,110
2027	944,979	8,428	953,407
2028	630,677	2,927	633,604
2029	247,332	824	248,157
Total	<u>\$ 2,813,833</u>	<u>\$ 26,445</u>	<u>\$ 2,840,278</u>

Accrued Medical Claims and Workers Compensation Claims – For a description of the District’s self-insured medical and workers compensation liabilities, please see Note 13.

7. TRANSFERS

During the year ended June 30, 2025, the District transferred \$413,553 from the General Fund to the Jordan Education Foundation Special Revenue Fund to cover administration expenditures of the Jordan Education Foundation.

8. COMMITMENTS

The District is currently renovating a building for the new Jordan Learning Center. At June 30, 2025, the District has \$25,808,742 in open purchase orders for capital projects. The District anticipates spending \$42,235,182 during the fiscal year ending June 30, 2026 on building projects and an additional \$12,654,018 for other capital asset purchases. The restricted fund balance of the Capital Projects Fund will be used, along with future tax proceeds, to fund these projects.

9. PROPERTY TAXES

District property taxes – The District has recorded a property tax receivable for the delinquent property taxes due and for the taxes assessed January 1. The District has recorded a corresponding deferred inflow of resources for taxes assessed January 1 but not due and collectible within thirty days of the end of the fiscal year. The property tax revenue of the District is collected and distributed by the Salt Lake County Treasurer as an agent for the District.

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 tax rolls by May 22. By July 22, the County Auditor is to mail assessed value and tax notices to property owners. A taxpayer may petition the County Board of Equalization within 45 days of receipt of the tax notice for a revision of the assessed value. The County Auditor makes approved changes in assessed values by November 1. On this same date, the Auditor is to deliver the completed assessment rolls to the County Treasurer. Tax notices are mailed with a due date of November 30. Delinquent taxes are subject to a 2.5 percent penalty of the property tax due, with a \$10 minimum penalty. If delinquent taxes and penalties are not paid by January 31 of the following year, these delinquent taxes, including penalties, are subject to an interest charge at a rate determined by the County; the interest period is from January 31 until the taxes are paid. If in May of the fifth year the taxes remain delinquent, the County advertises and sells the property at a tax sale.

The District's property tax revenue is allocated to the funds based on the purpose of each tax levy and in proportion to each tax rate.

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 Community Development and Renewal Agencies Act (*Utah Code* 17C-1) and charter schools (based on students who live within the District's boundaries and are enrolled in charter schools). These taxes are forwarded directly by the County to the redevelopment agencies and to the state charter school levy account as these taxes are collected by the County.

Property tax revenue (or incremental taxes) from increased assessed values within project areas are earmarked to finance urban renewal, economic development, and community development projects managed by the redevelopment agencies for the duration of the projects.

During the year ended June 30, 2025, incremental taxes levied by the District for redevelopment agencies and charter schools totaled \$21,499,966 and \$6,092,723, respectively. These were recorded as revenue with an equivalent amount of expenditure in the other governmental funds (in the Pass-Through Taxes Special Revenue Fund.)

10. STATE RETIREMENT PLANS

Description of plans – Eligible employees of the District are provided with the following plans through the Utah Retirement Systems (URS) administered by the URS:

Defined Benefit Pension Plans (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 Contributory Retirement System (Tier 2 Contributory System)

Defined Contribution Plans (individual account plans):

- 401(k) Plan which includes the Tier 2 Public Employees Defined Contribution Plan (Tier 2 Defined Contribution Plan)
- 457 Plan

District employees qualify for membership in the retirement systems if a) 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, b) the employee is a classified school employee whose employment normally requires an average of 20 hours or more per week regardless of benefits, c) 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 d) 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 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 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.

The URS (a component unit of the State of Utah) issues a publicly available financial report that can be obtained at www.urs.org.

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 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 plans, 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.

For the year ended June 30, 2025, District required contribution rates for the plans were as follows:

	Defined Benefit Plans Rates			District Rates for 401(k) Plan	Totals
	District Contribution	Amortization of UAAL *	Paid by District for Employee		
Tier 1 Noncontributory System	12.25%	9.44%	-	1.50%	23.19%
Tier 1 Contributory System	5.45%	11.75%	6.00%	-	23.20%
Tier 2 Contributory System **	10.08%	9.44%	0.70%	-	20.22%
Tier 2 Defined Contribution Plan **	0.08%	9.44%	-	10.00%	19.52%

* The District is required to contribute additional amounts based on covered-employee payroll to finance the unfunded actuarial accrued liability (UAAL) of the Tier 1 plans.

** District contribution includes 0.08% of covered-employee payroll of the Tier 2 plans for death benefits.

Employees can make additional contributions to defined contribution plans subject to limitations.

For the year ended June 30, 2025, District and employee contributions to the plans were as follows:

	District Contributions *	Employee Contributions
Tier 1 Noncontributory System	\$ 32,838,106	\$ -
Tier 1 Contributory System	1,515	514
Tier 2 Contributory System	29,720,743	892,016
Tier 2 Defined Contribution Plan	4,311,881	-
401(k) Plan	6,778,435	6,557,681
457 Plan and other individual plans	-	2,182,084

* A portion of required contributions in the Tier 2 plans is used to finance the unfunded actuarial accrued liability in the Tier 1 plans.

Pension assets and liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions – At June 30, 2025, the District reported a net pension asset of \$0 and a liability of \$155,600,535 for its proportionate share of the net pension liability (asset) for the following plans:

	Net Pension Asset	Net Pension Liability
Tier 1 Noncontributory System	\$ -	\$ 140,626,377
Tier 1 Contributory System	-	317,877
Tier 2 Contributory System	-	14,656,281
Total	<u>\$ -</u>	<u>\$ 155,600,535</u>

The net pension liability (asset) was measured as of December 31, 2024, and the total pension liability was determined by an actuarial valuation as of January 1, 2024, 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 proportionate percentage of the collective net pension liability (asset) at December 31, 2024 and the change in its proportion since the prior measurement date for each plan:

	Proportionate Share	
	2024	Change
Tier 1 Noncontributory System	6.2165718%	-0.0966723%
Tier 1 Contributory System	1.0746370%	-1.5653100%
Tier 2 Contributory System	4.9142749%	-0.0750580%

For the year ended June 30, 2025, the District recognized pension expense for the plans as follows:

	Pension Expense
Defined benefit pension plans:	
State retirement plans:	
Tier 1 Noncontributory System	\$ 57,485,075
Tier 1 Contributory System	105,598
Tier 2 Contributory System	16,026,862
District retirement plan (see note 11)	153,405
Total	<u>\$ 73,770,940</u>
Defined contribution plans:	
Tier 2 Defined Contribution Plan	\$ 4,311,881
401(k) Plan	6,778,435
Total	<u>\$ 11,090,316</u>

At June 30, 2025, the District reported deferred outflows of resources related to defined benefit pension plans from the following sources:

	Tier 1 Noncontributory System	Tier 1 Contributory System	Tier 2 Contributory System	Total
Differences between expected and actual experience	\$ 34,370,551	\$ -	\$ 6,336,030	\$ 40,706,581
Changes in assumptions	4,869,238	-	4,895,010	9,764,248
Net difference between projected and actual earnings on pension plan investments	21,229,322	97,345	936,760	22,263,427
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-	2,455,493	2,455,493
Contributions subsequent to the measurement date	16,450,938	-	17,303,186	33,754,124
Total	\$ 76,920,049	\$ 97,345	\$ 31,926,479	\$ 108,943,873

At June 30, 2025, the District reported deferred inflows of resources related to defined benefit pension plans from the following sources:

	Tier 1 Noncontributory System	Tier 1 Contributory System	Tier 2 Contributory System	Total
Differences between expected and actual experience	\$ -	\$ -	\$ 100,969	\$ 100,969
Changes in assumptions	-	-	1,513	1,513
Changes in proportion and differences between District contributions and proportionate share of contributions	1,657,529	-	233,501	1,891,030
Total	\$ 1,657,529	\$ -	\$ 335,983	\$ 1,993,512

The \$33,754,124 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date of December 31, 2024 will be recognized as a reduction of the net pension liability (asset) in the year ending June 30, 2026. 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
2026	\$ 29,453,738	\$ (2,097)	\$ 1,709,114	\$ 31,160,755
2027	39,210,949	142,140	2,629,242	41,982,331
2028	(8,353,246)	(36,502)	1,144,713	(7,245,035)
2029	(1,499,859)	(6,196)	1,403,713	(102,342)
2030	-	-	3,298,631	3,298,631
Thereafter	-	-	4,101,897	4,101,897

Actuarial assumptions – The total pension liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.50% to 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 improvements using 80% of the ultimate rates from the MP-2020 improvement assumption 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, 2024 valuation were based on an experience study for the year ending December 31, 2022. Assumptions remained unchanged that affect measurement of the net pension liability since the prior measurement date.

The long-term expected rate of return on defined benefit 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	Long-Term Expected Real Rate of Return
Equity securities	35.00%	2.45%
Debt securities	20.00%	0.51%
Real assets	18.00%	0.98%
Private equity	12.00%	1.21%
Absolute return	15.00%	0.65%
Cash and cash equivalents	0.00%	0.00%
Total	<u>100.00%</u>	

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, and a real return of 4.35% that is net of investment expenses.

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 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 (asset) 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 1-percentage-point lower (5.85%) or 1-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 (asset) liability:			
Tier 1 Noncontributory System	\$ 360,605,058	\$ 140,626,377	\$ (43,967,747)
Tier 1 Contributory System	879,101	317,877	(169,035)
Tier 2 Contributory System	43,774,759	14,656,281	(7,995,017)
Total	<u>\$ 405,258,918</u>	<u>\$ 155,600,535</u>	<u>\$ (52,131,799)</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, 2025, the District reported payables of \$13,080,585 for contributions to defined benefit pension plans and \$1,980,320 for contributions to defined contribution plans.

11. DISTRICT RETIREMENT PLAN

Plan description – The District retirement plan provides retirement income to employees who qualify for state retirement and were hired before July 1, 2006. The retirement plan is a single-employer defined benefit pension plan offered and administered by the District. No assets are accumulated in a trust that meets the criteria of generally accepted accounting standards.

Benefits provided – The District retirement plan is funded by the General Fund. Plan benefits are based on the tenure and salary of the employee as of June 30, 2006 and include a) an amount not to exceed \$7,560 for supplemental health insurance, b) an early retirement incentive, c) an unused leave bonus, and d) a service award. These benefits are paid in cash when the eligible employee retires.

Employees covered by benefit terms – The following employees were covered by the benefit terms as of the most recent actuarial valuation performed as of June 30, 2024:

Active employees	617
Inactive employees or beneficiaries currently receiving benefit payments	<u>186</u>
Total	<u><u>803</u></u>

The District retirement plan is closed to new entrants.

Total retirement liability – At June 30, 2025, the District recorded a total retirement liability of \$7,799,561, which is based on an actuarial valuation performed as of June 30, 2024. The District has set aside resources for the liability by committing a portion of fund balance in the General Fund.

Actuarial assumptions and other inputs – The total retirement liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.30%
Salary increases	3.50% to 8.50%, average, including inflation
Discount rate	5.20%

The discount rate was based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Mortality rates were based on SOA PRI-2012 White Collar Dataset Retiree Amount-Weighted Mortality projected forward with Mortality Improvement Scale MP-2019.

Demographic and other assumptions include a) retirement rates based on the rates used for employees with required age and service to retire under the Utah Retirement System and b) employee termination rates based on termination rates used in the actuarial valuation of the Utah Retirement System. Individual severance benefits nor any termination liability for COBRA are not included in this valuation.

Changes in the total retirement liability – The following presents the retirement liability activity for the year ended June 30, 2025:

Balance of total District retirement liability at June 30, 2024	\$ 6,699,535
Changes for the year:	
Service cost	208,321
Interest	240,572
Effect of assumption changes or inputs	1,290,586
Benefit payments	<u>(639,453)</u>
Net changes	<u>1,100,026</u>
Balance of total District retirement liability at June 30, 2025	<u><u>\$ 7,799,561</u></u>

No changes of benefit terms occurred in 2025.

The following changes in assumptions and other inputs occurred in 2025: the discount rate assumption increased from 3.96% to 5.20%.

Sensitivity of the total District retirement liability to changes in the discount rate – The following presents the District's total retirement liability calculated using the discount rate of 5.20%, as well as what the District's total retirement liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.20%) or 1-percentage-point higher (6.20%) than the current discount rate:

	1% Decrease <u>(4.20%)</u>	Discount Rate <u>(5.20%)</u>	1% Increase <u>(6.20%)</u>
Total retirement liability - District retirement plan	<u>\$ 7,937,952</u>	<u>\$ 7,799,561</u>	<u>\$ 7,656,711</u>

Retirement expense and deferred outflows and inflows of resources related to the District's retirement plan – For the year ended June 30, 2025, the District recognized retirement expense of \$153,405. At June 30, 2025, the District reported deferred outflows of resources of \$812,592 and deferred inflows of resources of \$882,826 related to the District's retirement plan.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 690,591
Changes of assumptions or other inputs	<u>812,592</u>	<u>192,235</u>
Total	<u><u>\$ 812,592</u></u>	<u><u>\$ 882,826</u></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
2026	\$ (321,445)
2027	251,211
2028	-
2029	-
2030	-
Thereafter	-

12. OTHER POST-EMPLOYMENT BENEFIT (OPEB) PLAN

Plan description – The District provides OPEB for employees hired before July 1, 2006 and who have worked at least ten full-time equivalent years in the District, have retired from the District, and qualify for state retirement. The District’s OPEB 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 OPEB plan provides medical insurance similar to that offered to active employees. Employees retiring after June 30, 2006 may purchase health insurance at percentages of the total District premium as follows: first eighteen months at 102.0%, next six months at 110.0%, and to age 65 at full cost (currently at 178.0% of the District rate).

Employees covered by benefit terms – The following employees were covered by the benefit terms as of the most recent actuarial valuation performed as of June 30, 2024:

Active employees	617
Inactive employees or beneficiaries currently receiving benefit payments	<u>91</u>
Total	<u><u>708</u></u>

The OPEB plan is closed to new entrants.

Total OPEB liability – At June 30, 2025, the District recorded an OPEB liability of \$1,671,386, which is based on an actuarial valuation performed as of June 30, 2024. The District has set aside resources for the liability by committing a portion of fund balance in the General Fund.

Actuarial assumptions and other inputs – The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.30%
Discount rate	5.20%
Healthcare cost trend rates	Initial rate of 5.50% scaling down to 3.70% over 51 years.

The discount rate was based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Mortality rates were based on SOA PRI-2012 White Collar Dataset Retiree Amount-Weighted Mortality projected forward with Mortality Improvement Scale MP-2019.

Demographic and other assumptions include a) retirement rates based on the rates used for employees with required age and service to retire under the Utah Retirement System and b) employee termination rates based on termination rates used in the actuarial valuation of the Utah Retirement System. Individual severance benefits nor any termination liability for COBRA are not included in this valuation.

Changes in the total OPEB liability – The following presents the OPEB liability activity for the year ended June 30, 2025:

	Total OPEB Liability
Balance of total OPEB liability at June 30, 2024	\$ 1,812,712
Changes for the year:	
Service cost	58,328
Interest cost	53,812
Effect of assumption changes or inputs	547,200
Benefit payments	<u>(800,666)</u>
Net changes	<u>(141,326)</u>
Balance of total OPEB liability at June 30, 2025	<u>\$ 1,671,386</u>

No changes of benefit terms occurred in 2025.

The following changes in assumptions and other inputs occurred in 2025: the discount rate assumption increased from 3.96 to 5.20%.

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 5.20%, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.20%) or 1-percentage-point higher (6.20%) than the current discount rate:

	1% Decrease (4.20%)	Discount Rate (5.20%)	1% Increase (6.20%)
Total OPEB liability	<u>\$ 1,726,626</u>	<u>\$ 1,671,386</u>	<u>\$ 1,614,874</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 5.50% 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 1-percentage-point lower (4.50% decreasing to 2.70%) or 1-percentage-point higher (6.50% decreasing to 4.7%) than the current healthcare cost trend rates:

	1% Decrease (4.50% decreasing to 2.70%)	Healthcare Cost Trend Rates (5.50% decreasing to 3.70%)	1% Increase (6.50% decreasing to 4.70%)
Total OPEB liability	<u>\$ 1,570,785</u>	<u>\$ 1,671,386</u>	<u>\$ 1,780,292</u>

OPEB expense and deferred outflows and inflows of resources related to OPEB – For the year ended June 30, 2025, the District recognized OPEB expense of \$479,389. At June 30, 2025, the District reported deferred outflows of resources of \$1,051,642 and deferred inflows of resources of \$125,960 related to OPEB.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 603,950	\$ -
Changes of assumptions or other inputs	<u>447,692</u>	<u>125,960</u>
Total	<u>\$ 1,051,642</u>	<u>\$ 125,960</u>

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:

Year Ending June 30,	Deferred Outflows (Inflows) of Resources
2026	\$ 299,689
2027	299,368
2028	198,997
2029	127,628
2030	-
Thereafter	-

13. RISK MANAGEMENT

The Self-Insurance Fund, an internal service fund, was established to pay self-insurance claims for health and accident coverage. Health insurance is provided to qualified District employees whereas all District employees are covered for worker's compensation. The District carries commercial insurance, which covers catastrophic claims over \$225,000 for health coverage and over \$400,000 for workers compensation coverage. The fund collects premiums, as established by the District and the plan administrator, from other District funds. As of June 30, 2025, the District has recorded estimates of claims incurred but not reported of \$25,632,092 and \$1,001,474 for medical claims and workers compensation claims, respectively. These liabilities are based on experience and information provided by the plan administrator and does not include costs to process the claims or reinsurance premiums.

The following table shows a history of accrued medical claims for the years ended June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>	<u>Change</u>
Accrued medical claims (beginning of year)	\$ 16,675,480	\$ 13,111,924	\$ 3,563,556
Claims (including incurred but not reported)	58,341,870	44,840,998	13,500,872
Payments of claims	<u>(49,385,258)</u>	<u>(41,277,442)</u>	<u>(8,107,816)</u>
Accrued medical claims (end of year)	<u>\$ 25,632,092</u>	<u>\$ 16,675,480</u>	<u>\$ 8,956,612</u>

The following table shows a history of accrued workers compensation claims for the years ended June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>	<u>Change</u>
Accrued workers compensation claims (beginning of year)	\$ 551,611	\$ 484,229	\$ 67,382
Claims (including incurred but not reported)	2,147,510	1,267,736	879,774
Payments of claims	<u>(1,697,647)</u>	<u>(1,200,354)</u>	<u>(497,293)</u>
Accrued workers compensation claims (end of year)	<u>\$ 1,001,474</u>	<u>\$ 551,611</u>	<u>\$ 449,863</u>

The District also maintains insurance coverage for general, automobile, personal injury, errors and omission, employee dishonesty, and malpractice liability up to \$10,000,000 per occurrence through policies administered by the Utah State Risk Management Fund (USRMF). The District also insures its buildings, including those under construction, and contents against all insurable risks of direct physical loss or damage with the Utah State Risk Management Fund. This all-risk insurance coverage provides for repair or replacement of damaged property at a replacement cost basis subject to a deductible of \$1,000 per occurrence. Settled claims have not exceeded the District's insurance coverage for any of the past three years. The USRMF is a public entity risk pool operated by the state for the benefit of state and local governments. The District pays annual premiums to USRMF; USRMF obtains independent coverage for insured events, up to \$25,000,000 per location.

14. LITIGATION

The District is involved in several minor lawsuits, which the District believes will have an insignificant effect on the District's financial position regardless of the outcome.

15. GRANTS

The District receives significant financial 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, District administration believes such disallowance, if any, would be insignificant.

Required Supplementary Information

JORDAN SCHOOL DISTRICT

Required Supplementary Information

**Schedules of the District's Proportionate Share of the Net Pension Liability (Asset) - Utah Retirement Systems
Last Ten Plan (Calendar) Years**

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Tier 1 Noncontributory System:			
District's proportion of the net pension liability (asset)	6.2165718%	6.3132441%	6.3652085%
District's proportionate share of the net pension liability (asset)	\$ 140,626,377	\$ 129,357,504	\$ 137,442,363
District's covered payroll	\$ 154,686,506	\$ 152,530,866	\$ 149,543,288
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	90.91%	84.81%	91.91%
Plan fiduciary net position as a percentage of the total pension liability (asset)	92.13%	92.49%	91.60%
Tier 1 Contributory System:			
District's proportion of the net pension liability (asset)	1.0746370%	2.6399470%	3.7321097%
District's proportionate share of the net pension liability (asset)	\$ 317,877	\$ 245,162	\$ 487,741
District's covered payroll	\$ 46,760	\$ 137,071	\$ 245,050
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	679.81%	178.86%	199.04%
Plan fiduciary net position as a percentage of the total pension liability (asset)	95.18%	98.51%	97.90%
Tier 2 Contributory System			
District's proportion of the net pension liability (asset)	4.9142749%	4.9893329%	5.0435289%
District's proportionate share of the net pension liability (asset)	\$ 14,656,281	\$ 9,711,143	\$ 5,491,867
District's covered payroll	\$ 146,070,276	\$ 129,036,703	\$ 110,882,661
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	10.03%	7.53%	4.95%
Plan fiduciary net position as a percentage of the total pension liability (asset)	87.44%	89.58%	92.30%

Refer to accompanying notes.

2021	2020	2019	2018	2017	2016	2015
6.4535050%	6.4478363%	6.2358877%	5.4273112%	5.2295997%	5.1025951%	5.1519245%
\$ (44,093,205)	\$ 85,957,513	\$ 138,542,832	\$ 201,924,044	\$ 127,882,653	\$ 165,370,867	\$ 161,836,702
\$ 151,257,463	\$ 151,125,364	\$ 148,037,132	\$ 140,678,182	\$ 136,071,071	\$ 135,572,113	\$ 137,717,333
-29.15%	56.88%	93.59%	143.54%	93.98%	121.98%	117.51%
102.70%	94.30%	90.10%	81.40%	89.20%	84.90%	84.50%
3.2771811%	3.0266952%	3.0722213%	2.0405932%	2.1763100%	2.0918477%	2.0792025%
\$ (2,951,104)	\$ (719,866)	\$ 212,101	\$ 1,448,829	\$ 143,210	\$ 1,146,244	\$ 1,302,937
\$ 277,390	\$ 291,902	\$ 342,750	\$ 396,026	\$ 495,172	\$ 560,756	\$ 658,644
-1063.88%	-246.61%	61.88%	365.84%	28.92%	204.41%	197.82%
114.10%	103.70%	98.90%	91.40%	99.20%	93.40%	92.40%
5.3286654%	5.3909722%	5.0127418%	4.5154166%	4.3508001%	4.2144309%	4.2076149%
\$ (2,255,289)	\$ 775,372	\$ 1,127,403	\$ 1,933,856	\$ 383,598	\$ 470,117	\$ (9,185)
\$ 99,421,654	\$ 86,373,892	\$ 69,768,935	\$ 53,074,939	\$ 42,740,494	\$ 34,561,678	\$ 27,168,733
-2.27%	0.90%	1.62%	3.64%	0.90%	1.36%	-0.03%
103.80%	98.30%	96.50%	90.80%	97.40%	95.10%	100.20%

Refer to accompanying notes.

JORDAN SCHOOL DISTRICT

**Required Supplementary Information
Schedules of District Contributions - Utah Retirement Systems
Last Ten Fiscal Years**

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Tier 1 Noncontributory System:			
Contractually required contribution	\$ 32,838,106	\$ 33,557,420	\$ 32,804,529
Contributions in relation to the contractually required contribution	<u>(32,838,106)</u>	<u>(33,557,420)</u>	<u>(32,804,529)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 154,035,658	\$ 154,571,219	\$ 151,160,185
Contributions as a percentage of covered payroll	21.32%	21.71%	21.70%
Tier 1 Contributory System:			
Contractually required contribution	\$ 1,515	\$ 19,695	\$ 30,679
Contributions in relation to the contractually required contribution	<u>(1,515)</u>	<u>(19,695)</u>	<u>(30,679)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 8,559	\$ 119,059	\$ 173,328
Contributions as a percentage of covered payroll	17.70%	16.54%	17.70%
Tier 2 Contributory System:			
Contractually required contribution	\$ 29,720,743	\$ 27,758,845	\$ 23,711,907
Contributions in relation to the contractually required contribution	<u>(29,720,743)</u>	<u>(27,758,845)</u>	<u>(23,711,907)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 151,875,550	\$ 139,945,385	\$ 119,952,918
Contributions as a percentage of covered payroll	19.57%	19.84%	19.77%
Tier 2 Defined Contribution Plan:			
Contractually required contribution	\$ 4,311,881	\$ 3,904,434	\$ 3,292,745
Contributions in relation to the contractually required contribution	<u>(4,311,881)</u>	<u>(3,904,434)</u>	<u>(3,292,745)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 44,862,509	\$ 38,930,781	\$ 32,841,736
Contributions as a percentage of covered payroll	9.61%	10.03%	10.03%

Refer to accompanying notes.

<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ 32,387,507	\$ 33,156,808	\$ 32,893,384	\$ 30,766,373	\$ 29,696,188	\$ 29,059,245	\$ 29,535,553
<u>(32,387,507)</u>	<u>(33,156,808)</u>	<u>(32,893,384)</u>	<u>(30,766,373)</u>	<u>(29,696,188)</u>	<u>(29,059,245)</u>	<u>(29,535,553)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 149,370,773 21.68%	\$ 153,108,975 21.66%	\$ 152,039,215 21.63%	\$ 142,533,165 21.59%	\$ 137,783,169 21.55%	\$ 134,863,756 21.55%	\$ 136,890,577 21.58%
\$ 48,683	\$ 50,979	\$ 53,207	\$ 68,073	\$ 77,948	\$ 92,105	\$ 108,260
<u>(48,683)</u>	<u>(50,979)</u>	<u>(53,207)</u>	<u>(68,073)</u>	<u>(77,948)</u>	<u>(92,105)</u>	<u>(108,260)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 275,043 17.70%	\$ 288,017 17.70%	\$ 300,606 17.70%	\$ 384,596 17.70%	\$ 440,387 17.70%	\$ 520,367 17.70%	\$ 611,635 17.70%
\$ 20,168,691	\$ 18,218,419	\$ 15,185,564	\$ 11,153,609	\$ 8,721,389	\$ 7,059,217	\$ 5,584,710
<u>(20,168,691)</u>	<u>(18,218,419)</u>	<u>(15,185,564)</u>	<u>(11,153,609)</u>	<u>(8,721,389)</u>	<u>(7,059,217)</u>	<u>(5,584,710)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 104,197,515 19.36%	\$ 95,342,193 19.11%	\$ 80,036,680 18.97%	\$ 59,296,088 18.81%	\$ 47,372,474 18.41%	\$ 38,701,839 18.24%	\$ 30,610,544 18.24%
\$ 2,812,224	\$ 2,436,236	\$ 1,846,690	\$ 1,437,659	\$ 1,087,404	\$ 879,331	\$ 730,240
<u>(2,812,224)</u>	<u>(2,436,236)</u>	<u>(1,846,690)</u>	<u>(1,437,659)</u>	<u>(1,087,404)</u>	<u>(879,331)</u>	<u>(730,240)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 28,066,116 10.02%	\$ 24,024,416 10.14%	\$ 18,430,036 10.02%	\$ 14,331,649 10.03%	\$ 10,852,326 10.02%	\$ 8,772,982 10.02%	\$ 7,284,438 10.02%

Refer to accompanying notes.

JORDAN SCHOOL DISTRICT

Required Supplementary Information
Schedule of Changes in the District's Total Retirement Liability and Related Ratios
Last Nine Plan Years

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Total retirement liability - District retirement plan:			
Service cost	\$ 208,321	\$ 201,276	\$ 258,361
Interest	240,572	280,919	296,418
Effect of economic/demographic gains or (losses)	-	(483,503)	-
Changes of assumption changes or inputs	1,290,586	(100,202)	(18,439)
Benefit payments	<u>(639,453)</u>	<u>(1,375,748)</u>	<u>(940,889)</u>
Net change in total retirement liability - District retirement plan	1,100,026	(1,477,258)	(404,549)
Total retirement liability - beginning	<u>6,699,535</u>	<u>8,176,793</u>	<u>8,581,342</u>
Total retirement liability - ending	<u>\$ 7,799,561</u>	<u>\$ 6,699,535</u>	<u>\$ 8,176,793</u>
Covered-employee payroll	\$ 47,878,238	\$ 46,259,167	\$ 55,174,135
Total retirement liability as a percentage of covered-employee payroll	16.29%	14.48%	14.82%

Refer to accompanying notes.

2022	2021	2020	2019	2018	2017
\$ 268,740	\$ 451,765	\$ 206,892	\$ 199,875	\$ 446,817	\$ 446,817
289,815	328,965	493,981	590,669	698,496	819,990
(2,900,264)	-	1,547,169	1,685,629	-	-
(837,175)	(54,651)	304,336	(480,775)	-	-
<u>(2,762,051)</u>	<u>(1,267,806)</u>	<u>(2,766,689)</u>	<u>(3,526,453)</u>	<u>(3,596,708)</u>	<u>(4,077,948)</u>
(5,940,935)	(541,727)	(214,311)	(1,531,055)	(2,451,395)	(2,811,141)
<u>14,522,277</u>	<u>15,064,004</u>	<u>15,278,315</u>	<u>16,809,370</u>	<u>19,260,765</u>	<u>22,071,906</u>
<u>\$ 8,581,342</u>	<u>\$ 14,522,277</u>	<u>\$ 15,064,004</u>	<u>\$ 15,278,315</u>	<u>\$ 16,809,370</u>	<u>\$ 19,260,765</u>
\$ 53,437,419	\$ 40,323,914	\$ 40,323,914	\$ 44,884,364	\$ 50,107,679	\$ 50,107,679
16.06%	36.01%	37.36%	34.04%	33.55%	38.44%

Refer to accompanying notes.

JORDAN SCHOOL DISTRICT

Required Supplementary Information
Schedule of Changes in the District's Total OPEB Liability and Related Ratios
Last Nine Plan Years

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Total OPEB liability:			
Service cost	\$ 58,328	\$ 56,356	\$ 65,817
Interest	53,812	58,984	88,656
Effect of economic/demographic gains or (losses)	-	404,783	-
Effect of assumption changes or inputs	547,200	25,819	(256,211)
Benefit payments	<u>(800,666)</u>	<u>(580,586)</u>	<u>(970,575)</u>
Net change in total OPEB liability	(141,326)	(34,644)	(1,072,313)
Total OPEB liability - beginning	<u>1,812,712</u>	<u>1,847,356</u>	<u>2,919,669</u>
Total OPEB liability - ending	<u>\$ 1,671,386</u>	<u>\$ 1,812,712</u>	<u>\$ 1,847,356</u>
Covered-employee payroll	\$ 47,878,238	\$ 46,259,167	\$ 55,174,135
Total OPEB liability as a percentage of covered-employee payroll	3.49%	3.92%	3.35%

Refer to accompanying notes.

2022	2021	2020	2019	2018	2017
\$ 63,316	\$ 69,739	\$ 33,910	\$ 38,946	\$ -	\$ -
44,225	49,818	64,269	130,259	154,593	182,066
998,460	-	2,740	(1,037,858)	-	-
(51,014)	3,171	665,562	(103,925)	-	-
<u>(237,614)</u>	<u>(407,519)</u>	<u>(360,375)</u>	<u>(739,732)</u>	<u>(652,238)</u>	<u>(1,074,996)</u>
817,373	(284,791)	406,106	(1,712,310)	(497,645)	(892,930)
<u>2,102,296</u>	<u>2,387,087</u>	<u>1,980,981</u>	<u>3,693,291</u>	<u>4,190,936</u>	<u>5,083,866</u>
<u>\$ 2,919,669</u>	<u>\$ 2,102,296</u>	<u>\$ 2,387,087</u>	<u>\$ 1,980,981</u>	<u>\$ 3,693,291</u>	<u>\$ 4,190,936</u>
\$ 53,437,419	\$ 40,323,914	\$ 40,323,914	\$ 44,884,364	\$ 50,107,679	\$ 50,107,679
5.46%	5.21%	5.92%	4.41%	7.37%	8.36%

Refer to accompanying notes.

Notes to Required Supplementary Information

Note A. Changes in Assumptions – Utah Retirement Systems

The information presented was determined as part of actuarial valuations performed. Over time the actuarial assumptions are periodically changed. Amounts reported in the current and prior plan years include the following significant actuarial assumption changes:

<u>Plan Year</u>	<u>Discount Rate</u>	<u>Payroll Growth Rate</u>	<u>Wage Inflation Rate</u>	<u>Inflation Rate</u>
2024	6.85%	2.90%	3.50 to 9.50%	2.50%
2023	6.85%	2.90%	3.50 to 9.50%	2.50%
2022	6.85%	2.90%	3.25 to 9.25%	2.50%
2021	6.85%	2.90%	3.25 to 9.25%	2.50%
2020	6.95%	2.90%	3.25 to 9.25%	2.50%
2019	6.95%	3.00%	3.25 to 9.25%	2.50%
2018	6.95%	3.00%	3.25 to 9.25%	2.50%
2017	6.95%	3.00%	3.25 to 9.25%	2.50%
2016	7.20%	3.25%	3.35 to 9.35%	2.60%
2015	7.50%	3.25%	3.50 to 9.50%	2.75%

Note B. Schedules of District Contributions – Utah Retirement Systems

Contributions as a percentage of covered payroll may be different than the Utah State Retirement Board certified rate due to rounding or other administrative issues. A portion of the required contributions in the Tier 2 plans is used to finance the unfunded actuarial accrued liability of the Tier 1 plans.

Note C. Changes in Assumptions and Benefit Terms – District Retirement Plan

The information presented was determined as part of actuarial valuations performed. Over time the actuarial assumptions are periodically changed. Amounts reported in the current and prior plan years include the following significant actuarial assumption changes:

<u>Plan Year</u>	<u>Discount Rate</u>	<u>Salary Growth Rate</u>	<u>Inflation Rate</u>
2025	5.20%	3.50%	2.30%
2024	3.96%	3.50%	2.30%
2023	3.65%	3.25%	2.30%
2022	3.54%	3.25%	2.30%
2021	2.16%	3.25%	2.20%
2020	2.21%	3.25%	2.20%
2019	3.50%	3.25%	3.50%
2018	4.00%	2.50%	2.30%
2017	4.00%	2.50%	2.30%

Note D. Schedule of Changes in the District's Total Retirement Liability and Related Ratios

This schedule only presents information for the 2017 and subsequent measurement periods of the plans; prior-year information is not available.

No assets are accumulated in a trust that meets the criteria of generally accepted accounting standards.

Note E. Changes in Assumptions and Benefit Terms – OPEB

The information presented was determined as part of actuarial valuations performed. Over time the actuarial assumptions are periodically changed. Amounts reported in the current and prior plan years include the following significant actuarial assumption changes:

<u>Plan Year</u>	<u>Discount Rate</u>	<u>Inflation Rate</u>	<u>Healthcare Cost Trend Rate</u>
2025	5.20%	2.30%	5.50% to 3.70%
2024	3.96%	2.30%	6.20% to 3.70%
2023	3.65%	2.30%	5.30% to 3.70%
2022	3.54%	2.30%	5.60% to 3.70%
2021	2.16%	2.20%	4.10% to 3.70%
2020	2.21%	2.20%	4.10% to 3.70%
2019	3.50%	3.50%	5.20% to 4.10%
2018	4.00%	2.30%	7.30% to 4.30%
2017	4.00%	2.30%	7.30% to 4.30%

Note F. Schedule of Changes in the District’s Total OPEB Liability and Related Ratios

This schedule only presents information for the 2017 and subsequent measurement periods of the plans; prior-year information is not available.

No assets are accumulated in a trust that meets the criteria of generally accepted accounting standards.

Combining and Individual Fund Financial Statements and Schedules

Major Governmental Funds

General Fund

The General Fund is used to account for resources which are not required legally or by sound financial management to be accounted for in another fund. Utah law defines the General Fund as the Maintenance and Operation Fund.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and payment of, principal, interest, and related costs on general obligation bonds.

Capital Projects Fund

The Capital Projects Fund accounts for the acquisition of capital assets, construction of major capital projects not being financed by proprietary funds. This Fund includes the Building Authority's activity and debt service on the qualified school construction bonds and lease revenue bonds.

JORDAN SCHOOL DISTRICT

Comparative Balance Sheets

General Fund

A Major Governmental Fund

June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Assets:		
Cash and investments	\$ 287,621,985	\$ 262,648,326
Accounts receivable:		
Property taxes	183,741,620	173,849,109
Other local	139,705	1,384,145
State	4,054,471	5,118,402
Federal	6,072,385	4,653,605
Lease receivable	4,767,608	4,930,207
Inventories	1,123,203	1,265,948
Total assets	<u>\$ 487,520,977</u>	<u>\$ 453,849,742</u>
Liabilities:		
Accounts payable	\$ 4,007,655	\$ 2,313,140
Accrued payroll and related benefits	70,185,703	66,227,295
Unearned revenue:		
Local	30,000	30,572
State	13,947,372	16,913,718
Total liabilities	<u>88,170,730</u>	<u>85,484,725</u>
Deferred inflows of resources:		
Unavailable property tax revenue	1,852,617	1,578,928
Property taxes levied for future year	183,866,350	172,137,141
Related to leases	4,767,608	4,930,207
Total deferred inflows of resources	<u>190,486,575</u>	<u>178,646,276</u>
Fund balances:		
Nonspendable:		
Inventories	1,123,203	1,265,948
Restricted for:		
Reading achievement	-	1,823,553
Committed to:		
Contractual obligations	1,351,406	1,232,134
Economic stabilization	31,700,000	31,100,000
Compensated absences	11,981,610	14,807,756
Retiree benefits	19,398,096	18,477,295
Closure of West Jordan Elementary	732,243	971,407
Assigned to:		
Educational programs	7,334,044	6,605,664
Personnel	74,675,099	32,696,176
Unassigned	60,567,971	80,738,808
Total fund balances	<u>208,863,672</u>	<u>189,718,741</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 487,520,977</u>	<u>\$ 453,849,742</u>

JORDAN SCHOOL DISTRICT

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

General Fund

A Major Governmental Fund

Year Ended June 30, 2025

With Comparative Totals for 2024

	2025			2024
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Property taxes	\$ 174,200,000	\$ 175,457,731	\$ 1,257,731	\$ 169,718,456
Interest	13,000,000	15,390,500	2,390,500	15,443,999
Other local	10,039,021	11,160,704	1,121,683	11,639,183
State	398,634,754	394,833,721	(3,801,033)	386,758,642
Federal	22,994,622	18,556,683	(4,437,939)	24,471,493
Total revenues	618,868,397	615,399,339	(3,469,058)	608,031,773
Expenditures:				
Current:				
Instruction	410,292,595	382,624,681	27,667,914	369,076,992
Supporting services:				
Students	51,064,393	52,365,265	(1,300,872)	45,445,352
Instructional staff	32,104,417	27,182,992	4,921,425	25,800,747
General district administration	5,076,011	4,806,793	269,218	4,824,709
School administration	45,951,447	44,299,264	1,652,183	41,903,250
Business	5,073,310	4,495,272	578,038	4,683,332
Operation and maintenance of facilities	54,450,184	52,717,003	1,733,181	48,342,785
Student transportation	20,767,907	19,654,998	1,112,909	18,150,033
Personnel, planning, and data processing	10,010,893	8,090,285	1,920,608	8,446,340
Debt Service:				
Principal	1,053,345	1,526,789	(473,444)	1,466,430
Interest	30,221	35,947	(5,726)	67,565
Total expenditures	635,874,723	597,799,289	38,075,434	568,207,535
Excess (deficiency) of revenues over (under) expenditures	(17,006,326)	17,600,050	34,606,376	39,824,238
Other financing sources (uses):				
Transfer out	(437,486)	(413,553)	23,933	(432,441)
Issuance of subscription liabilities	-	1,958,434	1,958,434	2,554,265
Total other financing sources (uses)	(437,486)	1,544,881	1,982,367	2,121,824
Net change in fund balances	(17,443,812)	19,144,931	36,588,743	41,946,062
Fund balances - beginning	189,718,741	189,718,741	-	147,772,679
Fund balances - ending	<u>\$ 172,274,929</u>	<u>\$ 208,863,672</u>	<u>\$ 36,588,743</u>	<u>\$ 189,718,741</u>

JORDAN SCHOOL DISTRICT

Comparative Balance Sheets
Debt Service Fund
A Major Governmental Fund
June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Assets:		
Cash and investments	\$ 252,618	\$ 721,441
Accounts receivable:		
Property taxes	13,990,241	18,213,434
Other local	35,415	49,352
Total assets	<u>\$ 14,278,274</u>	<u>\$ 18,984,227</u>
Deferred inflows of resources:		
Unavailable property tax revenue	\$ 187,408	\$ 196,683
Property taxes levied for future year	<u>14,008,542</u>	<u>18,015,951</u>
Total deferred inflows of resources	<u>14,195,950</u>	<u>18,212,634</u>
Fund balances:		
Restricted for:		
Debt service	<u>82,324</u>	<u>771,593</u>
Total deferred inflows of resources and fund balances	<u>\$ 14,278,274</u>	<u>\$ 18,984,227</u>

JORDAN SCHOOL DISTRICT

**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Debt Service Fund**

A Major Governmental Fund

Year Ended June 30, 2025

With Comparative Totals for 2024

	2025			2024
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Property taxes	\$ 18,380,000	\$ 18,411,142	\$ 31,142	\$ 21,728,401
Interest	450,000	467,155	17,155	570,420
Total revenues	<u>18,830,000</u>	<u>18,878,297</u>	<u>48,297</u>	<u>22,298,821</u>
Expenditures:				
Debt service:				
Bond principal	14,374,000	14,374,000	-	16,523,000
Bond interest	5,191,066	5,191,066	-	5,891,360
Paying agent fees and other	<u>7,500</u>	<u>2,500</u>	<u>5,000</u>	<u>2,500</u>
Total expenditures	<u>19,572,566</u>	<u>19,567,566</u>	<u>5,000</u>	<u>22,416,860</u>
Excess (deficiency) of revenues over (under) expenditures/net change in fund balances	(742,566)	(689,269)	53,297	(118,039)
Fund balances - beginning	<u>771,593</u>	<u>771,593</u>	-	<u>889,632</u>
Fund balances - ending	<u>\$ 29,027</u>	<u>\$ 82,324</u>	<u>\$ 53,297</u>	<u>\$ 771,593</u>

JORDAN SCHOOL DISTRICT

Comparative Balance Sheets Capital Projects Fund A Major Governmental Fund June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Assets:		
Cash and investments	\$ 99,106,865	\$ 90,994,671
Investments restricted for debt service and capital outlay	8,145,962	15,262,472
Accounts receivable:		
Property taxes	53,535,676	51,314,629
Other local	22,134	20,883
Federal	-	18,563
Total assets	<u>\$ 160,810,637</u>	<u>\$ 157,611,218</u>
Liabilities:		
Accounts and contracts payable	<u>\$ 5,025,245</u>	<u>\$ 9,310,478</u>
Deferred inflows of resources:		
Unavailable property tax revenue	530,273	463,220
Property taxes levied for future year	<u>53,757,972</u>	<u>50,976,432</u>
Total deferred inflows of resources	<u>54,288,245</u>	<u>51,439,652</u>
Fund balances:		
Restricted for:		
Debt service	8,144,881	7,652,441
Capital projects	<u>93,352,266</u>	<u>89,208,647</u>
Total fund balances	<u>101,497,147</u>	<u>96,861,088</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 160,810,637</u>	<u>\$ 157,611,218</u>

JORDAN SCHOOL DISTRICT

**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Capital Projects Fund**

A Major Governmental Fund

Year Ended June 30, 2025

With Comparative Totals for 2024

	<u>2025</u>			<u>2024</u>
	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>	<u>Actual Amounts</u>
Revenues:				
Property taxes	\$ 52,428,897	\$ 51,969,871	\$ (459,026)	\$ 51,063,959
Interest	3,500,000	3,551,687	51,687	5,131,174
Other local	100,000	142,588	42,588	118,779
State	236,189	236,189	-	363,857
Federal	525,915	953,103	427,188	748,831
Total revenues	<u>56,791,001</u>	<u>56,853,438</u>	<u>62,437</u>	<u>57,426,600</u>
Expenditures:				
Sites and improvements	5,910,000	4,978,194	931,806	3,666,363
Buildings	56,933,599	33,072,209	23,861,390	59,519,361
Equipment and vehicles	9,761,243	7,168,125	2,593,118	6,872,143
Other capital outlay	4,557,458	3,799,429	758,029	698,645
Debt service:				
Bond principal	3,108,000	3,108,000	-	1,165,000
Bond interest	2,397,947	2,397,947	-	2,426,723
Paying agent fees and other	85,000	1,000	84,000	1,000
Total expenditures	<u>82,753,247</u>	<u>54,524,904</u>	<u>28,228,343</u>	<u>74,349,235</u>
Excess (deficiency) of revenues over (under) expenditures	(25,962,246)	2,328,534	28,290,780	(16,922,635)
Other financing sources (uses):				
Proceeds from sale of capital assets	<u>50,000</u>	<u>2,307,525</u>	<u>2,257,525</u>	<u>202,872</u>
Net change in fund balances	(25,912,246)	4,636,059	30,548,305	(16,719,763)
Fund balances - beginning	<u>96,861,088</u>	<u>96,861,088</u>	<u>-</u>	<u>113,580,851</u>
Fund balances - ending	<u>\$ 70,948,842</u>	<u>\$ 101,497,147</u>	<u>\$ 30,548,305</u>	<u>\$ 96,861,088</u>

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Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds generally account for the revenues and expenditures that are restricted to specific programs or projects. The District's special revenue funds are as follows:

- Nutrition Services Fund – to account for the operation of the school lunch and breakfast programs.
- Student Activities Fund – to account for the receipts and disbursement of monies for student activities and organizations at the individual schools.
- Pass-Through Taxes Fund – to account for taxes which flow through to other governments.
- Jordan Education Foundation Fund – to account for funds secured from the private sector which are used to enhance public education programs within the District.

JORDAN SCHOOL DISTRICT

**Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2025**

	Special Revenue			Jordan Education Foundation	Total Nonmajor Governmental Funds
	Nutrition Services	Student Activities	Pass-Through Taxes		
Assets:					
Cash and investments	\$ 17,259,957	\$ 5,483,380	\$ -	\$ 2,143,445	\$ 24,886,782
Accounts receivable:					
Property taxes	-	-	33,678,231	-	33,678,231
State	1,596,109	-	-	-	1,596,109
Federal	215,193	-	-	-	215,193
Inventories	1,326,699	-	-	-	1,326,699
Total assets	<u>\$ 20,397,958</u>	<u>\$ 5,483,380</u>	<u>\$ 33,678,231</u>	<u>\$ 2,143,445</u>	<u>\$ 61,703,014</u>
Liabilities:					
Accounts payable	\$ 51,014	\$ 799,991	\$ -	\$ 43,885	\$ 894,890
Unearned revenue:					
Local	660,313	-	-	-	660,313
Total liabilities	<u>711,327</u>	<u>799,991</u>	<u>-</u>	<u>43,885</u>	<u>1,555,203</u>
Deferred inflows of resources:					
Unavailable property tax revenue	-	-	301,632	-	301,632
Property taxes levied for future year	-	-	33,376,599	-	33,376,599
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>33,678,231</u>	<u>-</u>	<u>33,678,231</u>
Fund balances:					
Nonspendable:					
Inventories	1,326,699	-	-	-	1,326,699
Restricted for:					
Nutrition services	18,359,932	-	-	-	18,359,932
Donated purposes	-	-	-	2,031,047	2,031,047
Committed to:					
Students	-	4,683,389	-	68,513	4,751,902
Total fund balances	<u>19,686,631</u>	<u>4,683,389</u>	<u>-</u>	<u>2,099,560</u>	<u>26,469,580</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 20,397,958</u>	<u>\$ 5,483,380</u>	<u>\$ 33,678,231</u>	<u>\$ 2,143,445</u>	<u>\$ 61,703,014</u>

JORDAN SCHOOL DISTRICT

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2025**

	Special Revenue				Total Nonmajor Governmental Funds
	Nutrition Services	Student Activities	Pass-Through Taxes	Jordan Education Foundation	
Revenues:					
Property taxes	\$ -	\$ -	\$ 27,592,689	\$ -	\$ 27,592,689
Sales, fees, admissions	-	13,582,225	-	-	13,582,225
School lunch sales	9,035,057	-	-	-	9,035,057
Interest and net change in investments	897,836	469,872	-	84,499	1,452,207
Other local	-	7,097,136	-	1,464,289	8,561,425
State	5,299,686	-	-	-	5,299,686
Federal	11,743,800	-	-	-	11,743,800
Total revenues	<u>26,976,379</u>	<u>21,149,233</u>	<u>27,592,689</u>	<u>1,548,788</u>	<u>77,267,089</u>
Expenditures:					
Current:					
Instruction	-	20,999,764	-	-	20,999,764
Nutrition services	29,389,008	-	-	-	29,389,008
Community services	-	-	-	1,692,611	1,692,611
Pass-through to other governments	-	-	27,592,689	-	27,592,689
Total expenditures	<u>29,389,008</u>	<u>20,999,764</u>	<u>27,592,689</u>	<u>1,692,611</u>	<u>79,674,072</u>
Excess (deficiency) of revenues over (under) expenditures	(2,412,629)	149,469	-	(143,823)	(2,406,983)
Other financing sources (uses):					
Transfer in	-	-	-	413,553	413,553
Net change in fund balances	(2,412,629)	149,469	-	269,730	(1,993,430)
Fund balances - beginning	<u>22,099,260</u>	<u>4,533,920</u>	<u>-</u>	<u>1,829,830</u>	<u>28,463,010</u>
Fund balances - ending	<u>\$ 19,686,631</u>	<u>\$ 4,683,389</u>	<u>\$ -</u>	<u>\$ 2,099,560</u>	<u>\$ 26,469,580</u>

JORDAN SCHOOL DISTRICT

Comparative Balance Sheets
Nutrition Services Fund
A Nonmajor Special Revenue Fund
June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Assets:		
Cash and investments	\$ 17,259,957	\$ 20,477,704
Accounts receivable:		
Local	-	1,348
State	1,596,109	796,845
Federal	215,193	44,163
Inventories	1,326,699	1,592,795
Total assets	<u>\$ 20,397,958</u>	<u>\$ 22,912,855</u>
Liabilities:		
Accounts payable	\$ 51,014	\$ 70,552
Unearned revenue, local	660,313	743,043
Total liabilities	<u>711,327</u>	<u>813,595</u>
Fund balances:		
Nonspendable:		
Inventories	1,326,699	1,592,795
Restricted for:		
Nutrition services	18,359,932	20,506,465
Total fund balances	<u>19,686,631</u>	<u>22,099,260</u>
Total liabilities and fund balances	<u>\$ 20,397,958</u>	<u>\$ 22,912,855</u>

JORDAN SCHOOL DISTRICT

**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Nutrition Services Fund**

A Nonmajor Special Revenue Fund

Year Ended June 30, 2025

With Comparative Totals for 2024

	2025			2024
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Lunch sales - students	\$ 8,991,043	\$ 8,840,694	\$ (150,349)	\$ 8,949,781
Lunch sales - adult	130,000	194,363	64,363	174,342
Interest	725,000	897,836	172,836	987,888
Total local	9,846,043	9,932,893	86,850	10,112,011
State:				
State lunch program	3,800,000	5,299,686	1,499,686	7,300,486
Federal:				
Lunch program	2,300,000	2,572,981	272,981	2,462,864
Free and reduced reimbursement	5,000,000	5,318,337	318,337	5,302,061
Breakfast program	715,000	821,756	106,756	785,029
Other food programs	204,640	285,146	80,506	1,313,820
Commodity program	2,100,000	2,745,580	645,580	2,321,549
Total federal	10,319,640	11,743,800	1,424,160	12,185,323
Total revenues	23,965,683	26,976,379	3,010,696	29,597,820
Expenditures:				
Current:				
Salaries	10,816,101	10,666,377	149,724	9,992,036
Employee benefits	4,019,667	3,523,053	496,614	3,062,257
Purchased services	404,607	410,130	(5,523)	323,845
Supplies and materials	1,044,800	832,955	211,845	971,362
Food	12,697,266	12,143,173	554,093	11,437,187
Property	475,000	12,820	462,180	84,535
Other	1,691,040	1,800,500	(109,460)	1,690,440
Total expenditures	31,148,481	29,389,008	1,759,473	27,561,662
Excess (deficiency) of revenues over (under) expenditures/net change in fund balances	(7,182,798)	(2,412,629)	4,770,169	2,036,158
Fund balances - beginning	22,099,260	22,099,260	-	20,063,102
Fund balances - ending	<u>\$ 14,916,462</u>	<u>\$ 19,686,631</u>	<u>\$ 4,770,169</u>	<u>\$ 22,099,260</u>

JORDAN SCHOOL DISTRICT

Comparative Balance Sheets
Student Activities Fund
A Nonmajor Special Revenue Fund
June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Assets:		
Cash and investments	<u>\$ 5,483,380</u>	<u>\$ 5,290,868</u>
Liabilities:		
Accounts payable	<u>\$ 799,991</u>	<u>\$ 756,948</u>
Fund balances:		
Committed to:		
Students	<u>4,683,389</u>	<u>4,533,920</u>
Total liabilities and fund balances	<u>\$ 5,483,380</u>	<u>\$ 5,290,868</u>

JORDAN SCHOOL DISTRICT

**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Student Activities Fund**

A Nonmajor Special Revenue Fund

Year Ended June 30, 2025

With Comparative Totals for 2024

	2025			2024
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Student fees	\$ 14,250,000	\$ 13,582,225	\$ (667,775)	\$ 12,353,696
Vending commissions	200,000	75,444	(124,556)	196,482
Other	7,000,000	7,021,692	21,692	6,380,180
Interest	430,000	469,872	39,872	484,233
Total revenues	<u>21,880,000</u>	<u>21,149,233</u>	<u>(730,767)</u>	<u>19,414,591</u>
Expenditures:				
Current:				
Purchased services	8,750,000	8,310,883	439,117	7,183,830
Supplies and materials	10,500,000	10,396,675	103,325	10,076,819
Property and equipment	150,000	41,211	108,789	293,835
Other	3,000,000	2,250,995	749,005	2,204,869
Total expenditures	<u>22,400,000</u>	<u>20,999,764</u>	<u>1,400,236</u>	<u>19,759,353</u>
Excess (deficiency) of revenues over (under) expenditures/net change in fund balance	(520,000)	149,469	669,469	(344,762)
Fund balances - beginning	<u>4,533,920</u>	<u>4,533,920</u>	<u>-</u>	<u>4,878,682</u>
Fund balances - ending	<u>\$ 4,013,920</u>	<u>\$ 4,683,389</u>	<u>\$ 669,469</u>	<u>\$ 4,533,920</u>

JORDAN SCHOOL DISTRICT

Comparative Balance Sheets
Pass-Through Taxes Fund
A Nonmajor Special Revenue Fund
June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Assets:		
Accounts receivable:		
Property taxes	<u>\$ 33,678,231</u>	<u>\$ 30,702,240</u>
Deferred inflows of resources:		
Unavailable property tax revenue	\$ 301,632	\$ 261,061
Property taxes levied for future year	<u>33,376,599</u>	<u>30,441,179</u>
Total deferred inflows of resources	<u>33,678,231</u>	<u>30,702,240</u>
Fund balances:		
Total fund balances	<u>-</u>	<u>-</u>
Total deferred inflows of resources and fund balances	<u>\$ 33,678,231</u>	<u>\$ 30,702,240</u>

JORDAN 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, 2025
 With Comparative Totals for 2024**

	2025			2024
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Property taxes:				
Incremental property tax revenue	\$ 23,649,963	\$ 21,499,966	\$ (2,149,997)	\$ 20,728,999
Charter local levy	6,692,400	6,092,723	(599,677)	4,414,424
Total revenues	<u>30,342,363</u>	<u>27,592,689</u>	<u>(2,749,674)</u>	<u>25,143,423</u>
Expenditures:				
Pass-through to redevelopment agencies	23,649,963	21,499,966	2,149,997	20,728,999
Pass-through to state charter school levy	6,692,400	6,092,723	599,677	4,414,424
Total expenditures	<u>30,342,363</u>	<u>27,592,689</u>	<u>2,749,674</u>	<u>25,143,423</u>
Excess of revenues over expenditures/ net change in fund balances	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

JORDAN SCHOOL DISTRICT

Comparative Balance Sheets
Jordan Education Foundation Fund
A Nonmajor Special Revenue Fund
June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Assets:		
Cash and investments	<u>\$ 2,143,445</u>	<u>\$ 1,871,506</u>
Liabilities:		
Accounts payable	<u>\$ 43,885</u>	<u>\$ 41,676</u>
Fund balances:		
Restricted for:		
Donated purposes	2,031,047	1,791,293
Committed to:		
Students	<u>68,513</u>	<u>38,537</u>
Total fund balances	<u>2,099,560</u>	<u>1,829,830</u>
Total liabilities and fund balances	<u>\$ 2,143,445</u>	<u>\$ 1,871,506</u>

JORDAN SCHOOL DISTRICT

Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances
Jordan Education Foundation Fund
A Nonmajor Special Revenue Fund
Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Revenues:		
Local sources:		
Contributions	\$ 1,464,289	\$ 1,417,850
Net change in investments	19,074	18,129
Interest	65,425	66,668
Total revenues	<u>1,548,788</u>	<u>1,502,647</u>
Expenditures:		
Current:		
Administration	413,553	432,441
Supplies and materials donated to schools	1,279,058	1,297,733
Total expenditures	<u>1,692,611</u>	<u>1,730,174</u>
Deficiency of revenues under expenditures	(143,823)	(227,527)
Other financing sources:		
Transfer in	413,553	432,441
Net change in fund balances	269,730	204,914
Fund balances - beginning	<u>1,829,830</u>	<u>1,624,916</u>
Fund balances - ending	<u><u>\$ 2,099,560</u></u>	<u><u>\$ 1,829,830</u></u>

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Proprietary Fund (Internal Service Fund)

The Self-Insurance Fund is the only internal service fund used by the District and accounts for the activities associated with the District's self-insurance plan covering employee health and accident claims. Premiums are charged to the District's other funds to cover anticipated costs.

JORDAN SCHOOL DISTRICT

Comparative Statements of Fund Net Position
Self-Insurance Fund
A Proprietary - Internal Service Fund
June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Assets:		
Current assets:		
Cash and investments	\$ 32,261,226	\$ 30,867,226
Accounts receivable, local	-	1,209,492
Total assets	<u>32,261,226</u>	<u>32,076,718</u>
Liabilities:		
Current liabilities:		
Accounts payable	\$ 73,798	\$ 77,062
Accrued medical claims	25,632,092	16,675,480
Accrued workers compensation claims	1,001,474	551,611
Total liabilities	<u>26,707,364</u>	<u>17,304,153</u>
Net position:		
Unrestricted	<u>\$ 5,553,862</u>	<u>\$ 14,772,565</u>

JORDAN SCHOOL DISTRICT

Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position
Self-Insurance Fund
A Proprietary - Internal Service Fund
Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Operating revenues:		
Insurance premiums	\$ 57,412,071	\$ 42,830,953
Workers compensation premiums	399,222	378,847
Total operating revenues	<u>57,811,293</u>	<u>43,209,800</u>
Operating expenses:		
Medical claims	45,852,335	36,307,984
Prescription claims	12,489,535	8,533,014
Workers compensation claims	2,147,510	1,267,736
Insurance premiums	4,591,879	4,190,104
Administration and other	3,301,401	3,160,887
Total operating expenses	<u>68,382,660</u>	<u>53,459,725</u>
Operating loss	(10,571,367)	(10,249,925)
Nonoperating revenues:		
Interest	1,352,664	1,360,005
Change in net position	(9,218,703)	(8,889,920)
Net position - beginning	<u>14,772,565</u>	<u>23,662,485</u>
Net position - ending	<u><u>\$ 5,553,862</u></u>	<u><u>\$ 14,772,565</u></u>

JORDAN SCHOOL DISTRICT

Comparative Statements of Fund Cash Flows

Self-Insurance Fund

A Proprietary - Internal Service Fund

Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities:		
Receipts from interfund services provided	\$ 59,020,785	\$ 42,000,308
Payments to suppliers	(3,304,665)	(3,316,719)
Payments for medical fees and insurance claims	(53,977,137)	(45,467,546)
Payments for workers compensation claims	(1,697,647)	(1,200,354)
Net cash provided (used) by operating activities	<u>41,336</u>	<u>(7,984,311)</u>
Cash flows from investing activities:		
Interest received	<u>1,352,664</u>	<u>1,360,005</u>
Net change in cash and cash equivalents	1,394,000	(6,624,306)
Cash and cash equivalents - beginning	<u>30,867,226</u>	<u>37,491,532</u>
Cash and cash equivalents - ending	<u>\$ 32,261,226</u>	<u>\$ 30,867,226</u>

(Displayed on statements of fund net position as "Cash and investments")

Reconciliation of operating loss to net cash provided (used)
by operating activities:

Operating loss	\$ (10,571,367)	\$ (10,249,925)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:		
Increase (decrease) in accounts receivable	1,209,492	(1,209,492)
Decrease in accounts payable	(3,264)	(155,832)
Increase in accrued medical claims	8,956,612	3,563,556
Increase in workers compensation claims	449,863	67,382
Total adjustments	<u>10,612,703</u>	<u>2,265,614</u>
Net cash provided (used) by operating activities	<u>\$ 41,336</u>	<u>\$ (7,984,311)</u>

Noncash investing, capital, and financing activities:

none

none

JORDAN SCHOOL DISTRICT

STATISTICAL SECTION

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.

<u>Contents</u>	<u>Page</u>
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.	96 - 101
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	102 - 107
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.	108 - 113
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.	114 - 115
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.	116 - 129
Continuing Disclosure Information These schedules are required as part of the District's ongoing general obligation bonded debt disclosures and give additional information to investors about the financial trends and tax base of the District.	130 - 137

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

JORDAN SCHOOL DISTRICT

**Net Position by Component
Last Ten Fiscal Years
June 30, 2016 through 2025
(accrual basis of accounting)**

As of June 30,	Net Investment in Capital Assets	Restricted	Unrestricted	Total Net Position
2016	\$ 677,463,407	\$ 103,958,072	\$ 81,466,002	\$ 862,887,481
2017	699,854,929	108,752,022	42,708,471	851,315,422
2018	741,237,859	88,544,802	55,963,095	885,745,756
2019	770,385,352	82,489,549	48,605,673	901,480,574
2020	796,572,474	75,473,322	24,990,530	897,036,326
2021	804,125,540	80,406,542	30,814,998	915,347,080
2022	819,111,018	136,054,149	42,984,169	998,149,336
2023	819,045,491	106,358,693	116,862,879	1,042,267,063
2024	831,942,851	116,148,664	152,279,409	1,100,370,924
2025	843,867,765	123,748,146	157,101,647	1,124,717,558

The District implemented GASB Statement No. 73 and No. 75 during the year ended June 30, 2017. Prior years have not been restated to reflect this change.

The District implemented a change in how school club revenues were recognized during the year ended June 30, 2019. Prior years have not been restated to reflect this change.

The District implemented GASB Statement No. 101 during the year ended June 30, 2024. Prior years have not been restated to reflect this change.

Source: District records

JORDAN SCHOOL DISTRICT

Fund Balances, Governmental Funds

Last Ten Fiscal Years

June 30, 2016 through 2025

(modified accrual basis of accounting)

As of June 30,	General Fund					Total
	Nonspendable	Restricted	Committed	Assigned	Unassigned	
2016	\$ 1,062,366	\$ 6,010,166	\$ 74,296,285	\$ 26,747,215	\$ 36,504,140	\$ 144,620,172
2017	1,048,049	5,733,128	76,622,776	37,662,412	37,070,628	158,136,993
2018	904,430	6,256,538	80,972,167	42,352,369	32,638,901	163,124,405
2019	1,029,193	5,533,034	75,642,484	48,625,738	31,947,781	162,778,230
2020	1,219,900	5,176,667	71,384,752	26,683,938	48,154,113	152,619,370
2021	1,157,473	4,047,892	68,225,145	35,443,084	24,359,356	133,232,950
2022	1,214,094	2,163,807	72,927,322	44,272,943	5,227,462	125,805,628
2023	1,331,767	2,045,463	61,204,898	62,224,212	20,966,339	147,772,679
2024	1,265,948	1,823,553	62,726,681	39,301,840	84,600,719	189,718,741
2025	1,123,203	-	65,163,355	82,009,143	60,567,971	208,863,672

As of June 30,	All Other Governmental Funds			Total
	Nonspendable	Restricted	Committed	
2016	\$ 1,230,139	\$ 96,084,362	\$ 9,146,257	\$ 106,460,758
2017	1,495,999	101,059,305	9,767,639	112,322,943
2018	1,685,558	107,407,135	10,536,419	119,629,112
2019	1,585,580	78,817,926	7,480,678	87,884,184
2020	2,052,555	71,669,123	6,375,998	80,097,676
2021	1,404,310	77,639,234	6,664,631	85,708,175
2022	1,811,134	86,221,412	5,903,599	93,936,145
2023	1,727,001	134,422,371	4,887,811	141,037,183
2024	1,592,795	119,930,439	4,572,457	126,095,691
2025	1,326,699	121,970,450	4,751,902	128,049,051

Restricted fund balances are restricted by external requirements and laws.

The District implemented a change in how school club revenues were recognized during the year ended June 30, 2019. As a result of this implementation, the June 30, 2018 All Other Governmental Funds committed balance was increased by \$1,135,113. Prior years have not been restated to reflect this change.

Source: District records

JORDAN SCHOOL DISTRICT

**Changes in Net Position
Last Ten Fiscal Years
June 30, 2016 through 2025
(accrual basis of accounting)**

	Year Ended June 30,			
	2025	2024	2023	2022
Expenses:				
Instruction	\$ 451,242,668	\$ 428,513,887	\$ 406,991,125	\$ 331,950,296
Support services:				
Students	53,903,686	45,429,837	38,844,232	28,106,913
Instructional staff	28,142,523	26,133,872	24,002,406	20,440,136
General district administration	5,467,455	5,349,995	4,548,017	3,739,089
School administration	47,339,519	43,549,016	40,469,422	29,664,923
Business	4,601,318	4,694,346	4,386,427	3,537,532
Operation and maintenance of facilities	56,413,138	49,052,302	50,125,573	40,948,815
Student transportation	23,706,157	21,736,557	19,761,105	16,185,442
Personnel, planning, and data processing	9,170,154	9,394,967	8,015,427	6,807,471
Community services	1,692,611	1,730,174	1,577,698	1,193,817
Pass-through to other governments	27,592,689	25,143,423	23,870,178	25,193,295
Nutrition services	30,591,448	28,458,195	25,948,079	23,797,008
Interest on long-term liabilities	6,876,985	7,491,361	7,580,236	7,557,765
Total expenses	<u>746,740,351</u>	<u>696,677,932</u>	<u>656,119,925</u>	<u>539,122,502</u>
Program revenues:				
Charges for services:				
Instruction	24,024,107	22,634,325	21,976,515	19,744,608
Supporting services	2,628,219	2,425,994	2,169,408	1,638,938
Nutrition services	9,035,057	9,124,123	8,084,056	601,643
Operating grants and contributions	243,334,107	232,866,106	202,639,275	202,789,068
Capital grants and contributions	2,709,292	1,112,688	9,195,650	2,521,481
Total program revenues	<u>281,730,782</u>	<u>268,163,236</u>	<u>244,064,904</u>	<u>227,295,738</u>
Net (expense)/revenue	(465,009,569)	(428,514,696)	(412,055,021)	(311,826,764)
General revenues:				
Taxes	273,803,471	268,082,217	270,142,744	212,047,231
Federal and state revenue not restricted to specific purposes	187,099,783	197,849,838	165,681,662	177,039,727
Interest	22,214,213	24,062,516	15,845,470	1,649,951
Other	6,238,736	3,986,098	4,502,872	3,892,111
Total general revenues	<u>489,356,203</u>	<u>493,980,669</u>	<u>456,172,748</u>	<u>394,629,020</u>
Special item - gain on sale of land	-	-	-	-
Change in net position	24,346,634	65,465,973	44,117,727	82,802,256
Net position - beginning	1,100,370,924	1,042,267,063	998,149,336	915,347,080
Effect of restatements	-	(7,362,112)	-	-
Net position - ending	<u>\$ 1,124,717,558</u>	<u>\$ 1,100,370,924</u>	<u>\$ 1,042,267,063</u>	<u>\$ 998,149,336</u>

The District implemented GASB Statement No. 73 and No. 75 during the year ended June 30, 2017. Prior years have not been restated to reflect this change.

The District implemented a change in how school club revenues were recognized during the year ended June 30, 2019. Prior years have not been restated to reflect this change.

The District implemented GASB Statement No. 101 during the year ended June 30, 2024. Prior years have not been restated to reflect this change.

Source: District records

	2021	2020	2019	2018	2017	2016
\$	341,536,974	\$ 336,913,220	\$ 307,346,106	\$ 262,700,882	\$ 249,848,637	\$ 237,250,386
	29,747,089	28,330,031	20,772,385	16,422,335	11,971,373	10,897,619
	19,193,647	19,776,214	16,581,702	15,087,548	14,345,373	13,115,186
	4,000,625	3,992,109	4,009,183	3,326,657	3,212,165	2,772,694
	31,504,978	31,333,644	27,159,231	23,949,436	22,909,774	21,821,609
	4,864,502	4,365,332	3,548,500	3,029,156	2,944,884	3,187,542
	42,465,466	40,578,595	38,201,451	37,497,111	35,894,002	35,207,469
	15,500,266	15,522,487	15,695,456	13,936,421	13,465,456	13,200,129
	7,805,425	7,345,950	7,511,440	6,848,393	7,260,640	7,141,141
	1,064,714	1,270,716	1,455,748	798,201	754,143	-
	23,406,108	21,409,712	18,518,178	16,424,358	12,458,418	11,752,288
	21,015,244	21,093,975	21,067,616	19,747,808	19,242,222	19,397,611
	8,194,910	7,017,320	6,584,459	3,188,561	1,910,742	2,367,310
	<u>550,299,948</u>	<u>538,949,305</u>	<u>488,451,455</u>	<u>422,956,867</u>	<u>396,217,829</u>	<u>378,110,984</u>
	14,471,703	14,390,454	16,422,030	10,674,530	9,876,473	10,620,352
	876,134	1,508,050	1,744,371	1,831,905	1,782,721	1,642,641
	310,643	6,055,460	8,106,173	7,701,528	7,646,281	7,659,012
	185,115,615	133,329,099	123,586,396	116,250,802	108,051,714	101,236,370
	2,732,030	2,415,335	3,132,212	4,125,000	2,553,741	423,696
	<u>203,506,125</u>	<u>157,698,398</u>	<u>152,991,182</u>	<u>140,583,765</u>	<u>129,910,930</u>	<u>121,582,071</u>
	(346,793,823)	(381,250,907)	(335,460,273)	(282,373,102)	(266,306,899)	(256,528,913)
	198,204,928	189,607,272	163,431,377	143,553,341	143,508,295	135,742,418
	163,295,443	176,647,247	172,446,497	163,457,576	156,631,205	151,682,696
	1,769,663	7,518,518	10,816,911	6,904,685	4,036,032	2,403,498
	1,834,543	3,033,622	3,365,193	2,887,834	2,695,931	5,357,440
	<u>365,104,577</u>	<u>376,806,659</u>	<u>350,059,978</u>	<u>316,803,436</u>	<u>306,871,463</u>	<u>295,186,052</u>
	-	-	-	-	6,347,698	-
	18,310,754	(4,444,248)	14,599,705	34,430,334	46,912,262	38,657,139
	897,036,326	901,480,574	885,745,756	851,315,422	862,887,481	824,230,342
	-	-	1,135,113	-	(58,484,321)	-
\$	<u>915,347,080</u>	<u>\$ 897,036,326</u>	<u>\$ 901,480,574</u>	<u>\$ 885,745,756</u>	<u>\$ 851,315,422</u>	<u>\$ 862,887,481</u>

JORDAN SCHOOL DISTRICT

**Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
June 30, 2016 through 2025
(modified accrual basis of accounting)**

	Year Ended June 30,			
	2025	2024	2023	2022
Revenues:				
Taxes	\$ 273,431,433	\$ 267,654,239	\$ 269,634,187	\$ 212,244,847
Other local	63,343,548	63,932,804	53,152,904	29,241,206
State	400,369,596	394,422,985	325,726,623	312,170,257
Federal	31,253,586	37,405,647	51,789,964	68,758,970
Total revenues	<u>768,398,163</u>	<u>763,415,675</u>	<u>700,303,678</u>	<u>622,415,280</u>
Expenditures:				
Instruction	403,624,445	388,836,345	359,807,397	336,241,463
Supporting services:				
Students	52,365,265	45,445,352	38,774,240	32,609,017
Instructional staff	27,182,992	25,800,747	23,839,577	23,321,116
General district administration	4,806,793	4,824,709	4,002,357	3,652,984
School administration	44,299,264	41,903,250	38,826,491	32,973,442
Business	4,495,272	4,683,332	4,371,160	3,921,351
Operation and maintenance of facilities	52,717,003	48,342,785	45,849,214	39,856,238
Student transportation	19,654,998	18,150,033	16,549,332	15,234,293
Personnel, planning, and data processing	8,090,285	8,446,340	7,501,885	7,669,637
Nutrition services	29,389,008	27,561,662	25,110,251	23,998,076
Community services	1,692,611	1,730,174	1,577,698	1,193,817
Pass-through to other governments	27,592,689	25,143,423	23,870,178	25,193,295
Capital outlay	49,017,957	70,756,512	49,852,167	49,523,708
Debt service:				
Principal	19,008,789	19,154,430	21,205,106	18,482,000
Issuance cost	-	-	-	-
Interest and fees	7,628,460	8,389,148	8,421,223	8,456,544
Total expenditures	<u>751,565,831</u>	<u>739,168,242</u>	<u>669,558,276</u>	<u>622,326,981</u>
Excess (deficiency) of revenues over (under) expenditures	16,832,332	24,247,433	30,745,402	88,299
Other financing sources (uses):				
Lease revenue bonds issued	-	-	37,858,000	-
General obligation direct placement refunding bonds issued	-	-	-	-
General obligation bonds issued	-	-	-	-
Bond premium	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Proceeds from the sale of capital assets	2,307,525	202,872	177,686	712,349
Issuance of subscription liabilities	1,958,434	2,554,265	287,001	-
Total other financing sources (uses)	<u>4,265,959</u>	<u>2,757,137</u>	<u>38,322,687</u>	<u>712,349</u>
Net change in fund balance	21,098,291	27,004,570	69,068,089	800,648
Fund balances - beginning	315,814,432	288,809,862	219,741,773	218,941,125
Effect of restatement	-	-	-	-
Fund balances - ending	<u>\$ 336,912,723</u>	<u>\$ 315,814,432</u>	<u>\$ 288,809,862</u>	<u>\$ 219,741,773</u>
Debt service as a percentage of noncapital expenditures	3.77%	4.11%	4.68%	4.67%

The District implemented a change in how school club revenues were recognized during the year ended June 30, 2019. As a result of this implementation, the beginning fund balance (June 30, 2018) was increased by \$1,135,113. Prior years have not been restated to reflect this change.

Source: District records

	2021	2020	2019	2018	2017	2016
\$	198,056,437	\$ 189,353,875	\$ 163,576,207	\$ 143,631,023	\$ 143,351,811	\$ 132,151,019
	27,467,865	33,301,140	40,694,557	30,656,156	27,838,462	29,820,255
	303,421,207	282,562,923	270,899,480	252,876,307	236,866,207	225,420,612
	47,721,881	29,828,758	28,265,625	26,832,071	27,910,453	27,922,150
	<u>576,667,390</u>	<u>535,046,696</u>	<u>503,435,869</u>	<u>453,995,557</u>	<u>435,966,933</u>	<u>415,314,036</u>
	321,172,285	290,738,761	271,192,394	239,475,076	225,260,282	214,738,501
	31,669,341	27,178,401	20,345,993	16,788,155	11,997,632	11,296,375
	20,296,722	19,340,161	16,215,233	15,229,615	14,231,029	13,246,639
	3,609,379	3,334,222	3,360,698	2,654,550	2,511,140	2,121,286
	31,523,849	28,970,206	25,330,282	23,252,337	21,906,876	21,317,489
	4,988,046	4,289,228	3,467,728	3,082,345	2,953,600	3,246,676
	39,592,423	36,339,580	34,500,956	34,514,029	32,791,320	32,543,189
	13,336,035	12,406,758	12,889,990	11,998,090	11,607,846	11,307,750
	8,118,743	7,148,150	7,416,214	7,131,457	7,293,357	7,265,266
	20,550,955	20,504,416	21,430,314	19,632,756	19,875,259	19,679,844
	1,064,714	1,270,716	1,455,748	798,201	754,143	718,451
	23,406,108	21,409,712	18,518,178	16,424,358	12,458,418	11,752,288
	66,399,744	106,465,931	158,901,229	115,010,147	83,799,932	32,924,853
	15,745,000	14,330,000	13,195,000	12,565,000	12,009,000	11,497,000
	67,368	197,443	237,811	449,341	212,821	-
	9,070,621	8,157,183	7,471,261	3,819,653	2,528,274	3,044,645
	<u>610,611,333</u>	<u>602,080,868</u>	<u>615,929,029</u>	<u>522,825,110</u>	<u>462,190,929</u>	<u>396,700,252</u>
	(33,943,943)	(67,034,172)	(112,493,160)	(68,829,553)	(26,223,996)	18,613,784
	19,853,000	-	-	-	-	-
	-	20,252,000	-	-	-	-
	-	44,555,000	76,470,000	72,970,000	35,905,000	-
	-	4,283,087	3,767,811	4,954,341	3,157,821	-
	-	(20,217,644)	-	-	-	-
	315,022	216,361	164,246	2,063,680	6,540,181	8,940,603
	-	-	-	-	-	-
	<u>20,168,022</u>	<u>49,088,804</u>	<u>80,402,057</u>	<u>79,988,021</u>	<u>45,603,002</u>	<u>8,940,603</u>
	(13,775,921)	(17,945,368)	(32,091,103)	11,158,468	19,379,006	27,554,387
	232,717,046	250,662,414	281,618,404	270,459,936	251,080,930	223,526,543
	-	-	1,135,113	-	-	-
\$	<u>218,941,125</u>	<u>232,717,046</u>	<u>250,662,414</u>	<u>281,618,404</u>	<u>270,459,936</u>	<u>251,080,930</u>
	4.52%	4.48%	4.49%	4.00%	3.83%	4.00%

JORDAN SCHOOL DISTRICT

**Taxable Value and Fair Market Value of Property
Last Ten Tax Years
December 31, 2015 through 2024**

Tax Year	Residential	Industrial & Commercial	Agriculture	Personal	Total Taxable Value	Total Direct Tax Rate	Fair Market Value	Taxable Value as a Percentage of Fair Market Value
2015	\$ 10,942,023,894	\$ 6,720,255,906	\$ 41,918,410	\$ 512,115,455	\$ 18,216,313,665	0.006872	\$ 26,721,526,904	68.17%
2016	12,102,440,214	7,148,743,581	46,953,140	561,213,389	19,859,350,324	0.006906	29,256,163,563	67.88%
2017	13,475,848,233	7,480,452,713	42,182,590	581,360,069	21,579,843,605	0.006424	32,094,899,068	67.24%
2018	15,150,017,100	8,394,770,631	33,092,500	636,801,007	24,214,681,238	0.006501	36,117,067,512	67.04%
2019	17,089,700,242	9,318,303,239	36,308,540	672,772,294	27,117,084,315	0.006676	40,631,138,934	66.74%
2020	18,587,096,224	9,578,182,371	48,225,030	669,873,669	28,883,377,294	0.006567	43,584,047,626	66.27%
2021	21,466,348,530	10,784,513,902	49,336,770	750,414,194	33,050,613,396	0.006168	50,094,158,638	65.98%
2022	29,699,433,115	13,294,830,613	53,254,660	794,795,497	43,842,313,885	0.005968	67,293,235,214	65.15%
2023	30,287,464,191	14,136,359,038	55,612,060	792,105,188	45,271,540,477	0.005737	69,216,731,522	65.41%
2024	32,345,950,537	16,331,684,052	82,966,000	798,960,417	49,559,561,006	0.005390	75,194,626,213	65.91%

Source: Property Tax Division, Utah State Tax Commission

JORDAN SCHOOL DISTRICT

Direct and Overlapping Property Tax Rates

Last Ten Tax Years

December 31, 2015 through 2024

(rate per \$1 of assessed value)

	Tax Rates for the Tax Year Ended December 31,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Jordan District direct rates:										
Basic School Program (1)	0.001408	0.001406	0.001652	0.001661	0.001628	0.001661	0.001666	0.001568	0.001675	0.001736
Voted Local Levy (2)	0.001600	0.001600	0.001600	0.001600	0.001571	0.001600	0.001600	0.001600	0.001600	0.001600
Board Local Levy (3)	0.000877	0.001040	0.000946	0.000617	0.000868	0.000675	0.000400	0.000539	0.000644	0.000758
Capital Local Levy (4)	0.001112	0.001187	0.001179	0.001486	0.001634	0.001874	0.001969	0.002105	0.002222	0.001924
Debt Service (5)	0.000393	0.000504	0.000591	0.000804	0.000866	0.000866	0.000866	0.000612	0.000765	0.000854
Total direct rate	0.005390	0.005737	0.005968	0.006168	0.006567	0.006676	0.006501	0.006424	0.006906	0.006872
Overlapping rates:										
Salt Lake County	0.001456	0.001564	0.001634	0.001985	0.002170	0.002158	0.002259	0.002492	0.002639	0.002819
Bluffdale City	0.000923	0.000976	0.001161	0.001519	0.001695	0.001783	0.001442	0.017510	0.001218	0.001309
Herriman City	0.001454	0.001512	0.001514	0.001997	0.000280	0.000287	0.000307	0.000326	0.000342	0.000361
Riverton City	0.001191	0.001255	0.001267	0.001597	-	-	-	-	-	-
South Jordan City	0.001367	0.001425	0.001440	0.001628	0.001738	0.001802	0.001880	0.001900	0.001951	0.002082
West Jordan City	0.001428	0.001499	0.001476	0.001788	0.001899	0.001999	0.002132	0.001975	0.002139	0.002251
Central Utah Water Project	0.000400	0.000400	0.000400	0.000400	0.000400	0.000400	0.000400	0.000400	0.000400	0.000405
Other special district - low	0.000147	0.000009	0.000009	0.000012	0.000013	0.000014	0.000015	0.000017	0.000018	0.000019
Other special district - high	0.004565	0.004792	0.004422	0.005204	0.005819	0.005767	0.006059	0.002033	0.001925	0.002042

Limitations per Utah State Statute:

- (1) Rate established annually by Utah State Legislature with proceeds going to State for reallocation to charter schools and school districts statewide.
- (2) Maximum rate is 0.001600
- (3) Maximum rate was 0.001800 until 2018 when the maximum rate was increased to 0.002500; starting in 2017, this rate includes the charter school levy.
- (4) Maximum rate is 0.003000
- (5) No maximum rate, but must have voter approval for bonds issued.

Source: Utah State Tax Commission, Property Tax Division website

JORDAN SCHOOL DISTRICT

**Ten of the Principal Property Taxpayers
Current Year and Nine Years Ago
December 31, 2024 and 2015**

Taxpayer	December 31, 2024		December 31, 2015	
	Taxable Value	Percent of District's Total Taxable Value (1)	Taxable Value	Percent of District's Total Taxable Value (1)
Kennecott Utah Copper	\$ 2,579,846,640	5.70%	\$ 1,650,306,626	9.06%
Ebay	421,020,205	0.93%	242,491,934	1.33%
PacifiCorp	396,618,624	0.88%	319,718,721	1.76%
Oracle America, Inc.	308,609,976	0.68%	125,441,924	0.69%
Aligned Energy Data Centers PROPRCO, LLC	276,643,470	0.61%	-	-
Dannon Company	210,089,814	0.46%	156,508,855	0.86%
Merit Medical Systems	202,134,400	0.45%	-	-
Novva Data Centers	200,808,999	0.44%	-	-
Boeing Company	190,829,002	0.42%	113,795,125	0.62%
Enbridge Gas	178,506,825	0.39%	-	-
Verizon Wireless	-	-	153,966,460	0.85%
Jordan Landing LLC	-	-	120,868,200	0.66%
Wal-Mart Real Estate Business	-	-	108,256,651	0.59%
The District LLC	-	-	100,750,400	0.55%
Totals	<u>\$ 4,965,107,955</u>	<u>10.97%</u>	<u>\$ 3,092,104,896</u>	<u>16.97%</u>

(1) Excludes motor vehicles (fee-in-lieu and age based).

Source: Salt Lake County Assessor's Office and State Tax Commission

JORDAN SCHOOL DISTRICT

Property Tax Levies and Collections (Summary)

Last Ten Tax Years

December 31, 2015 through 2024

Tax Year Ended December 31,	Taxes Levied For The Calendar Year	Collected within the Calendar Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2015	\$ 122,162,802	\$ 120,582,191	98.71%	\$ 1,552,792	\$ 122,134,983	99.98%
2016	129,325,760	127,521,404	98.60%	1,883,942	129,405,346	100.06%
2017	128,029,463	126,254,197	98.61%	1,658,002	127,912,199	99.91%
2018	144,913,718	143,128,739	98.77%	1,785,459	144,914,198	100.00%
2019	166,475,788	164,036,859	98.53%	2,327,744	166,364,603	99.93%
2020	172,264,554	169,966,289	98.67%	2,173,017	172,139,306	99.93%
2021	187,736,314	185,600,229	98.86%	1,985,118	187,585,347	99.92%
2022	245,815,034	240,884,715	97.99%	3,518,843	244,403,558	99.43%
2023	240,808,925	237,345,961	98.56%	2,429,711	239,775,672	99.57%
2024	246,701,159	242,988,578	98.50%	-	242,988,578	98.50%

This schedule recognizes collections on a calendar year (tax year) basis, whereas property tax collections reported in the basic financial statements are on a fiscal year basis.

Taxes assessed, levied, and collected in 2015 are higher due to a state law requiring a redistribution of certain taxes among school districts within Salt Lake County based on enrollment and enrollment growth.

Source: Salt Lake County Treasurer's Office (includes Property Tax and Motor Vehicle Fee in Lieu)

JORDAN SCHOOL DISTRICT

**Property Tax Levies and Collections (Detail)
Last Ten Tax Years
December 31, 2015 through 2024**

Row #	Description	Formula	Property Tax Year Ended December 31,				
			2024	2023	2022	2021	2020
1	Estimated Fair Market Value		\$ 75,194,626,213	\$ 69,216,731,522	\$ 67,293,235,214	\$ 50,094,158,638	\$ 43,584,047,626
2	Assessed Value *		49,559,561,006	45,271,540,477	43,842,313,885	33,050,613,396	28,883,377,294
3	Assessed Value as % of Fair Market Value	2/1	65.91%	65.41%	65.15%	65.98%	66.27%
4	Tax Rate		0.005390	0.005737	0.005968	0.006168	0.006567
5	Taxes Levied **		270,536,814	264,730,702	266,934,305	209,652,589	193,288,933
6	Taxes Paid to RDA **		23,835,655	23,921,777	21,119,271	21,916,275	21,024,378
7	Waived as % of Assessed Value	6/5	8.81%	9.04%	7.91%	10.45%	10.88%
8	Taxes Levied less RDA	5-6	246,701,159	240,808,925	245,815,034	187,736,314	172,264,555
9	Collected In Calendar Year of the Levy **		242,988,578	237,345,961	240,884,715	185,600,229	169,966,289
10	Collected In Calendar Year of Levy as % of Taxes Levied That Year	9/8	98.50%	98.56%	97.99%	98.86%	98.67%
11	Uncollected In Year of the Levy **	8-9	3,712,581	3,462,964	4,930,319	2,136,085	2,298,266
12	Prior Years Uncollected Collected in this Year **		3,013,540	4,663,050	2,218,758	2,129,901	2,358,470
13	Total Collections in this Year **	9+12	246,002,118	242,009,011	243,103,473	187,730,130	172,324,759
14	Total Collections as % of Taxes Levied	13/8	99.72%	100.50%	98.90%	100.00%	100.03%
15	Total Collections as % of Taxes Assessed	13/5	90.93%	91.42%	91.07%	89.54%	89.15%
16	Taxes Levied this Year and Collected in Subsequent Years		2,429,711	2,429,711	3,518,843	1,985,118	2,173,017
17	Total Collections on This Year's Levy	16+9	245,418,289	239,775,672	244,403,558	187,585,347	172,139,306
18	Total Collections on This Year's Levy as % of Taxes Levied	17/8	99.48%	99.57%	99.43%	99.92%	99.93%

This schedule recognizes collections on a calendar year (tax year) basis, whereas property tax collections reported in the basic financial statements are on a fiscal year basis.

Taxes assessed, levied, and collected in 2015 are higher than normal due to a state law requiring a redistribution of certain taxes among school districts within Salt Lake County based on enrollment and enrollment growth.

* Source: Property Tax Division, Utah State Tax Commission (includes Fee in Lieu property)

** Source: Salt Lake County Treasurer's Office (includes Property Tax and Motor Vehicle Fee in Lieu)

2019	2018	2017	2016	2015
\$ 40,631,138,934	\$ 36,117,067,512	\$ 32,094,899,068	\$ 29,256,163,563	\$ 26,721,526,904
27,117,084,315	24,214,681,238	21,579,843,605	19,859,350,324	18,216,313,665
66.74%	67.04%	67.24%	67.88%	68.17%
0.006676	0.006501	0.006424	0.006906	0.006872
185,166,492	161,198,681	141,756,003	141,683,570	133,798,639
18,690,704	16,284,964	13,726,540	12,357,811	11,635,837
10.09%	10.10%	9.68%	8.72%	8.70%
166,475,788	144,913,717	128,029,463	129,325,759	122,162,802
164,036,859	143,128,739	126,254,197	127,521,404	120,582,191
98.53%	98.77%	98.61%	98.60%	98.71%
2,438,929	1,784,978	1,775,266	1,804,355	1,580,611
1,731,999	1,682,974	1,891,645	1,728,512	2,375,547
165,768,858	144,811,713	128,145,842	129,249,916	122,957,738
99.58%	99.93%	100.09%	99.94%	100.65%
89.52%	89.83%	90.40%	91.22%	91.90%
2,327,744	1,785,459	1,658,002	1,883,942	1,552,792
166,364,603	144,914,198	127,912,199	129,405,346	122,134,983
99.93%	100.00%	99.91%	100.06%	99.98%

JORDAN SCHOOL DISTRICT

Ratios of Outstanding Debt Last Ten Fiscal Years June 30, 2016 through 2025

	Year Ended June 30,			
	2025	2024	2023	2022
Ratios of General Bonded Debt Outstanding:				
General Obligation Bonds	\$ 135,500,000	\$ 146,325,000	\$ 159,200,000	\$ 174,025,000
General Obligation Direct Placement Bonds	-	3,549,000	7,197,000	11,530,000
Unamortized Bond Premiums	10,558,972	11,438,888	12,318,804	13,198,720
Amount Available in Debt Service Fund (1)	(82,324)	(771,593)	(889,632)	(1,366,103)
Net General Bonded Debt	<u>\$ 145,976,648</u>	<u>\$ 160,541,295</u>	<u>\$ 177,826,172</u>	<u>\$ 197,387,617</u>
Net General Bonded Debt as Percentage of Taxable Value	0.29%	0.35%	0.41%	0.60%
Net General Bonded Debt Per Capita	<u>\$ 436</u>	<u>\$ 486</u>	<u>\$ 539</u>	<u>\$ 607</u>
Net General Bonded Debt Per Student	<u>\$ 2,587</u>	<u>\$ 2,815</u>	<u>\$ 3,101</u>	<u>\$ 3,442</u>

Ratios of Outstanding Debt by Type:

General Obligation Bonds	\$ 135,500,000	\$ 146,325,000	\$ 159,200,000	\$ 174,025,000
General Obligation Direct Placement Bonds	-	3,549,000	7,197,000	11,530,000
Unamortized Bond Premiums	10,558,972	11,438,888	12,318,804	13,198,720
Qualified School Construction Bonds	9,000,000	9,000,000	9,000,000	9,000,000
Lease Revenue Bonds	51,191,000	54,299,000	55,464,000	18,743,000
Subscription Liability	2,813,833	2,564,095	1,476,260	-
Total Outstanding Debt	<u>\$ 209,063,805</u>	<u>\$ 227,175,983</u>	<u>\$ 244,656,064</u>	<u>\$ 226,496,720</u>
Total Debt as Percentage of Taxable Value	0.42%	0.50%	0.56%	0.69%
Total Debt Per Capita	<u>\$ 624</u>	<u>\$ 688</u>	<u>\$ 741</u>	<u>\$ 697</u>
Total Debt Per Student	<u>\$ 3,705</u>	<u>\$ 3,983</u>	<u>\$ 4,267</u>	<u>\$ 3,949</u>

(1) Amount restricted for debt service principal payments

Source: District records

2021	2020	2019	2018	2017	2016
\$ 188,150,000	\$ 218,672,000	\$ 188,195,000	\$ 124,920,000	\$ 64,515,000	\$ 40,619,000
14,777,000	17,812,000	-	-	-	-
14,078,636	14,958,552	12,436,774	10,220,946	6,557,837	4,626,018
(1,113,768)	(1,374,446)	(796,339)	(881,680)	(4,041,642)	(3,069,941)
<u>\$ 215,891,868</u>	<u>\$ 250,068,106</u>	<u>\$ 199,835,435</u>	<u>\$ 134,259,266</u>	<u>\$ 67,031,195</u>	<u>\$ 42,175,077</u>
0.75%	0.92%	0.83%	0.62%	0.34%	0.23%
<u>\$ 696</u>	<u>\$ 819</u>	<u>\$ 666</u>	<u>\$ 471</u>	<u>\$ 239</u>	<u>\$ 159</u>
<u>\$ 3,880</u>	<u>\$ 4,449</u>	<u>\$ 3,653</u>	<u>\$ 2,517</u>	<u>\$ 1,286</u>	<u>\$ 805</u>
\$ 188,150,000	\$ 218,672,000	\$ 188,195,000	\$ 124,920,000	\$ 64,515,000	\$ 40,619,000
14,777,000	17,812,000	-	-	-	-
14,078,636	14,958,552	12,436,774	10,220,946	6,557,837	4,626,018
9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
19,853,000	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 245,858,636</u>	<u>\$ 260,442,552</u>	<u>\$ 209,631,774</u>	<u>\$ 144,140,946</u>	<u>\$ 80,072,837</u>	<u>\$ 54,245,018</u>
0.85%	0.96%	0.87%	0.67%	0.40%	0.30%
<u>\$ 793</u>	<u>\$ 853</u>	<u>\$ 699</u>	<u>\$ 506</u>	<u>\$ 286</u>	<u>\$ 205</u>
<u>\$ 4,419</u>	<u>\$ 4,634</u>	<u>\$ 3,832</u>	<u>\$ 2,702</u>	<u>\$ 1,536</u>	<u>\$ 1,035</u>

JORDAN SCHOOL DISTRICT

Direct and Overlapping Governmental Activities Debt As of June 30, 2025

Governmental Unit Taxing Entity (1)	2024 Taxable Value (2)	Jordan District's Portion of Taxable Value	Per- centage	Debt Outstanding	District's Portion of Overlapping Debt
Overlapping (3):					
CUWCD (4)	\$ 329,905,019,809	\$ 49,559,561,006	15.0%	\$ 105,507,820	\$ 15,826,173
Salt Lake County	207,087,966,133	49,559,561,006	23.9%	84,180,000	20,119,020
Total overlapping debt					<u>35,945,193</u>
Direct:					
General obligation debt					135,500,000
Unamortized bond premiums					10,558,972
Qualified School Construction bonds					9,000,000
Lease revenue bonds					51,191,000
Subscription liability					2,813,833
Total direct debt					<u>209,063,805</u>
Total direct and overlapping debt					<u>\$ 245,008,998</u>

Sources: Taxable value and outstanding debt provided by each governmental unit.

- (1) The State's general obligation debt is not included in overlapping debt because the State currently levies no property tax for payment of its general obligation bonds.
- (2) Taxable value used in this table excludes the taxable value used to determine uniform fees on tangible personal property.
- (3) 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 taxpayers of the District. The method used to determine the percentage of overlap is the District's taxable value divided by the other entity's taxable value. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account.
- (4) Central Utah Water Conservancy District's ("CUWCD") outstanding general obligation bonds are limited ad valorem tax bonds. By law, CUWCD may levy a tax rate of up to 0.000400 to pay for operation and maintenance expenses and any outstanding general obligation indebtedness.

JORDAN SCHOOL DISTRICT

Debt Service Schedule of Outstanding General Obligation Bonds (Fiscal Year) As of June 30, 2025

Year Ending June 30,		Series 2017 \$35,905,000	Series 2018 \$72,970,000	Series 2019B \$56,470,000	Series 2020A \$44,555,000	Total
2026	Principal	\$ 1,825,000	\$ 3,700,000	\$ 2,600,000	\$ 1,020,000	\$ 9,145,000
	Interest	1,065,625	1,811,713	1,356,906	360,562	4,594,806
2027	Principal	1,925,000	3,875,000	2,750,000	1,075,000	9,625,000
	Interest	974,375	1,626,713	1,226,906	309,562	4,137,556
2028	Principal	2,005,000	4,025,000	2,875,000	1,125,000	10,030,000
	Interest	878,125	1,471,713	1,089,406	255,812	3,695,056
2029	Principal	2,125,000	4,200,000	3,000,000	1,150,000	10,475,000
	Interest	777,875	1,310,713	974,406	233,312	3,296,306
2030	Principal	2,225,000	4,350,000	3,100,000	1,175,000	10,850,000
	Interest	671,625	1,142,713	854,406	210,312	2,879,056
2031	Principal	2,300,000	4,475,000	3,200,000	1,200,000	11,175,000
	Interest	582,625	1,029,613	761,406	186,812	2,560,456
2032	Principal	2,375,000	4,600,000	3,300,000	1,225,000	11,500,000
	Interest	513,625	908,788	673,406	162,812	2,258,631
2033	Principal	2,450,000	4,725,000	3,400,000	1,250,000	11,825,000
	Interest	439,406	777,688	578,531	138,313	1,933,938
2034	Principal	2,525,000	4,850,000	3,500,000	1,275,000	12,150,000
	Interest	359,781	635,938	476,531	113,312	1,585,562
2035	Principal	2,625,000	5,000,000	3,600,000	1,300,000	12,525,000
	Interest	277,719	490,438	367,156	87,812	1,223,125
2036	Principal	2,700,000	5,150,000	3,725,000	1,325,000	12,900,000
	Interest	189,125	340,438	250,156	60,187	839,906
2037	Principal	2,800,000	5,325,000	3,825,000	1,350,000	13,300,000
	Interest	98,000	173,062	129,094	30,375	430,531
Total		<u>\$ 34,707,906</u>	<u>\$ 65,994,530</u>	<u>\$ 47,613,310</u>	<u>\$ 16,619,183</u>	<u>\$ 164,934,929</u>
	Total Principal	\$ 27,880,000	\$ 54,275,000	\$ 38,875,000	\$ 14,470,000	\$ 135,500,000
	Total Interest	6,827,906	11,719,530	8,738,310	2,149,183	29,434,929
Total		<u>\$ 34,707,906</u>	<u>\$ 65,994,530</u>	<u>\$ 47,613,310</u>	<u>\$ 16,619,183</u>	<u>\$ 164,934,929</u>

Source: District Records

JORDAN SCHOOL DISTRICT

Debt Service Schedule of Outstanding Lease Revenue Bonds (Fiscal Year)

As of June 30, 2025

Year Ending June 30,		Series 2010 QSCB	Series 2020a Lease Bonds	Series 2023 Lease Bonds	Total
2026	Principal	\$ -	\$ 1,223,000	\$ 1,987,000	\$ 3,210,000
	Interest	134,080	376,601	1,378,452	1,889,133
2027	Principal	9,000,000	1,254,000	2,064,000	12,318,000
	Interest	134,080	346,393	1,302,251	1,782,724
2028	Principal	-	1,284,000	2,143,000	3,427,000
	Interest	-	315,419	1,223,097	1,538,516
2029	Principal	-	1,316,000	2,225,000	3,541,000
	Interest	-	283,704	1,140,913	1,424,617
2030	Principal	-	1,349,000	2,310,000	3,659,000
	Interest	-	251,199	1,055,584	1,306,783
2031	Principal	-	1,382,000	2,399,000	3,781,000
	Interest	-	217,879	966,995	1,184,874
2032	Principal	-	1,416,000	2,491,000	3,907,000
	Interest	-	183,743	874,994	1,058,737
2033	Principal	-	1,451,000	2,586,000	4,037,000
	Interest	-	148,768	779,464	928,232
2034	Principal	-	1,487,000	2,686,000	4,173,000
	Interest	-	112,928	680,291	793,219
2035	Principal	-	1,524,000	2,789,000	4,313,000
	Interest	-	76,200	577,283	653,483
2036	Principal	-	1,561,000	2,895,000	4,456,000
	Interest	-	38,557	470,324	508,881
2037	Principal	-	-	3,006,000	3,006,000
	Interest	-	-	359,301	359,301
2038	Principal	-	-	3,122,000	3,122,000
	Interest	-	-	244,021	244,021
2039	Principal	-	-	3,241,000	3,241,000
	Interest	-	-	124,292	124,292
Total		<u>\$ 9,268,160</u>	<u>\$ 17,598,391</u>	<u>\$ 47,121,262</u>	<u>\$ 73,987,813</u>
	Total Principal	\$ 9,000,000	\$ 15,247,000	\$ 35,944,000	\$ 60,191,000
	Total Interest	268,160	2,351,391	11,177,262	13,796,813
Total		<u>\$ 9,268,160</u>	<u>\$ 17,598,391</u>	<u>\$ 47,121,262</u>	<u>\$ 73,987,813</u>

Source: District Records

JORDAN SCHOOL DISTRICT

**Legal Debt Margin Information
Last Ten Fiscal Years
June 30, 2016 through 2025**

Year Ended June 30,	Estimated Fair Market Value	Debt Limit 4% of Fair Market Value	Less* General Obligation Debt	Unamortized Bond Premiums	Legal Debt Margin	Percentage of Debt To Debt Limit
2016	\$ 26,721,526,904	\$ 1,068,861,076	\$ 40,619,000	\$ 4,626,018	\$ 1,023,616,058	4.23%
2017	29,256,163,563	1,170,246,543	64,515,000	6,557,837	1,099,173,706	6.07%
2018	32,094,899,068	1,283,795,963	124,920,000	10,220,946	1,148,655,017	10.53%
2019	36,117,067,512	1,444,682,700	188,195,000	12,436,774	1,244,050,926	13.89%
2020	40,631,138,934	1,625,245,557	218,672,000	14,958,552	1,391,615,005	14.38%
2021	43,584,047,626	1,743,361,905	202,927,000	14,078,636	1,526,356,269	12.45%
2022	50,094,158,638	2,003,766,346	185,555,000	13,198,720	1,805,012,626	9.92%
2023	67,293,235,214	2,691,729,409	166,397,000	12,318,804	2,513,013,605	6.64%
2024	69,216,731,522	2,768,669,261	149,874,000	11,438,888	2,607,356,373	5.83%
2025	75,194,626,213	3,007,785,049	135,500,000	10,558,972	2,861,726,077	4.86%

* Includes general obligation direct placement bond for the years ended June 30, 2020 through 2024.

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 legal debt margin (additional debt incurring capacity of the District) is based on estimated assessed value. As determined by the Utah State Auditor and Utah State Treasurer, the premiums associated with debt issuances are to be included in the calculation of debt margin.

For debt incurring capacity only, in computing the fair market value of taxable property in the District, the fair market value of all tax equivalent property (which value includes the values of motor vehicles, watercraft, recreational vehicles and all other tangible personal property required to be registered with the State) is included as a part of the fair market value of the taxable property in the District.

Source: District records

JORDAN SCHOOL DISTRICT

Demographic and Economic Statistics Last Ten Fiscal Years June 30, 2016 through 2025

Year Ended June 30,	Jordan* District Estimated Population	Salt Lake** County Estimated Population	Salt Lake** County Total Personal Income	Salt Lake** County Per Capita Income	County Unemployment Rate	Estimated*** Construction Within Jordan District	Percentage* of Students of Minority Ancestry
2016	265,000	1,121,354	\$ 52,436,755,748	\$ 46,762	2.90%	\$ 949,597,413	17.62%
2017	280,000	1,135,649	56,152,164,805	49,445	2.90%	895,554,060	19.05%
2018	285,000	1,152,633	60,673,448,487	52,639	2.90%	1,196,238,388	19.55%
2019	300,000	1,160,437	64,341,589,902	55,446	2.30%	1,042,523,079	20.19%
2020	305,224	1,165,517	68,855,247,809	59,077	4.80%	1,302,335,405	20.92%
2021	310,000	1,186,421	74,207,074,287	62,547	1.70%	1,085,890,346	21.71%
2022	325,000	1,186,257	78,679,681,782	66,326	2.50%	1,281,025,164	23.15%
2023	330,000	1,185,813	85,126,342	71,787	2.90%	650,847,864	25.10%
2024	330,000	1,216,274	na	na	3.40%	774,322,118	25.06%
2025	335,000	na	na	na	na	1,185,221,173	27.40%

* Based on District estimates and U.S. Census Bureau data available to District personnel.

** The District covers much of Salt Lake County. The District serves several municipalities and unincorporated areas making statistics specific to the District impracticable to obtain. Therefore, 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 one year behind. Therefore, it is not available for the latest year. Prior year figures are revised as needed.

*** Based on building permits issued by city planning and zoning departments. Values are estimated construction costs. Source - *Construction Monitor Wasatch Front Report*.

na - This information was not available when this report was published.

JORDAN SCHOOL DISTRICT

Ten of the Principal Employers Current Year and Nine Years Ago June 30, 2025 and 2016

Employer	June 30, 2025		June 30, 2016	
	Number of Employees	Percent of District's Total Estimated Population	Number of Employees	District's Total Estimated Population
Jordan School District	9,000-10,999	3.03%	5,000-5,999	2.08%
Merit Medical	2,000-2,999	0.76%	1,500-2,999	0.85%
Wal-Mart	1,000-1,999	0.45%	1,500-2,999	0.85%
Ultradent Products	1,000-1,999	0.45%	1,500-2,999	0.85%
Amazon	1,000-1,999	0.45%	-	-
LDS Church	1,000-1,999	0.45%	1,000-1,999	0.57%
Intermountain Healthcare	1,000-1,999	0.45%	1,500-2,999	0.85%
Smiths	500-999	0.23%	-	-
Lucid Software	500-999	0.23%	-	-
Cricut	500-999	0.23%	-	-
Kennecott Utah Copper / Rio Tinto	-	-	1,500-2,999	0.85%
Jordan Valley Medical Center	-	-	1,000-1,999	0.57%
Extend Health, Inc.	-	-	1,500-2,999	0.85%
Mountain America Credit Union	-	-	500-999	0.28%
Totals	<u>16,000-26,999</u>	<u>6.75%</u>	<u>20,000-25,000</u>	<u>8.58%</u>

The number of employees within the District's boundaries for these employers is unavailable. Therefore, the number of employees listed represents an approximate range of number of employees, per Salt Lake County, the Utah Department of Workforce Services, and municipalities' Annual Comprehensive Financial Reports.

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JORDAN SCHOOL DISTRICT

**Full-time Equivalent Employees
Last Ten Fiscal Years
June 30, 2016 through 2025**

	As of June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Instruction	4,064.10	3,975.05	3,889.42	3,627.50	3,272.51	3,058.04	2,932.96	2,806.17	2,673.08	2,625.36
Supporting services:										
Students	491.50	502.83	437.15	338.35	342.33	282.77	157.36	131.92	147.13	150.60
Instructional staff	214.92	194.34	173.47	158.64	159.97	140.72	182.31	177.66	128.17	128.42
General district administration	19.00	19.00	18.50	18.50	16.00	17.00	16.50	13.00	10.00	10.00
School administration	449.96	432.58	437.92	390.37	325.18	346.13	296.13	282.55	261.59	325.55
Business	26.29	25.63	27.63	29.63	26.06	25.50	26.31	25.31	27.36	23.36
Operation and maintenance of facilities	327.12	321.28	307.35	311.13	315.85	317.92	289.84	291.51	291.90	279.20
Student transportation	191.86	182.00	195.04	177.41	179.45	144.52	139.15	135.92	130.57	133.12
Personnel, planning, and data processing	58.43	60.29	59.79	60.35	59.10	61.69	92.72	79.84	73.51	72.51
Nutrition services	321.72	305.00	300.07	317.31	290.03	285.05	271.47	271.00	258.03	265.55
Foundation	4.00	4.00	3.63	3.50	3.00	3.00	3.43	2.43	2.43	2.06
Non K-12 programs*	-	-	-	118.81	107.34	77.41	124.16	112.39	100.37	101.38
Capital projects	4.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Total	<u>6,172.90</u>	<u>6,027.00</u>	<u>5,855.97</u>	<u>5,557.50</u>	<u>5,102.82</u>	<u>4,765.75</u>	<u>4,538.34</u>	<u>4,335.70</u>	<u>4,110.14</u>	<u>4,123.10</u>
Licensed (teachers)	3,332.12	3,353.70	3,330.06	3,113.69	2,807.94	2,740.79	2,630.99	2,495.76	2,437.05	2,397.84
Classified (support)	2,840.78	2,673.30	2,525.91	2,443.81	2,294.88	2,024.96	1,907.35	1,839.94	1,673.09	1,725.26
Total	<u>6,172.90</u>	<u>6,027.00</u>	<u>5,855.97</u>	<u>5,557.50</u>	<u>5,102.82</u>	<u>4,765.75</u>	<u>4,538.34</u>	<u>4,335.70</u>	<u>4,110.14</u>	<u>4,123.10</u>

* Effective July 1, 2022, the District combined non K-12 programs with instruction based on state guidance.

Source: District records

JORDAN SCHOOL DISTRICT

**Expenses by Function - Statement of Activities
Last Ten Fiscal Years
June 30, 2016 through 2025**

Function	Year Ended June 30,					
	2025	2024	2023	2022	2021	2020
Instruction	\$ 451,242,668 60.43%	\$ 428,513,887 61.51%	\$ 406,991,125 62.03%	\$ 331,950,296 61.57%	\$ 341,536,974 62.06%	\$ 336,913,220 62.51%
Support Services:						
Students	53,903,686 7.22%	45,429,837 6.52%	38,844,232 5.92%	28,106,913 5.21%	29,747,089 5.41%	28,330,031 5.26%
Instructional staff	28,142,523 3.77%	26,133,872 3.75%	24,002,406 3.66%	20,440,136 3.79%	19,193,647 3.49%	19,776,214 3.67%
General district administration	5,467,455 0.73%	5,349,995 0.77%	4,548,017 0.69%	3,739,089 0.69%	4,000,625 0.73%	3,992,109 0.74%
School administration	47,339,519 6.34%	43,549,016 6.25%	40,469,422 6.17%	29,664,923 5.50%	31,504,978 5.73%	31,333,644 5.81%
Business	4,601,318 0.62%	4,694,346 0.67%	4,386,427 0.67%	3,537,532 0.66%	4,864,502 0.88%	4,365,332 0.81%
Operation and maintenance of facilities	56,413,138 7.55%	49,052,302 7.04%	50,125,573 7.64%	40,948,815 7.60%	42,465,466 7.72%	40,578,595 7.53%
Student transportation	23,706,157 3.17%	21,736,557 3.12%	19,761,105 3.01%	16,185,442 3.00%	15,500,266 2.82%	15,522,487 2.88%
Personnel, planning, and data processing	9,170,154 1.23%	9,394,967 1.35%	8,015,427 1.22%	6,807,471 1.26%	7,805,425 1.42%	7,345,950 1.36%
Community services	1,692,611 0.23%	1,730,174 0.25%	1,577,698 0.24%	1,193,817 0.22%	1,064,714 0.19%	1,270,716 0.24%
Pass-through to other governments	27,592,689 3.70%	25,143,423 3.61%	23,870,178 3.64%	25,193,295 4.67%	23,406,108 4.25%	21,409,712 3.97%
Nutrition services	30,591,448 4.10%	28,458,195 4.08%	25,948,079 3.95%	23,797,008 4.41%	21,015,244 3.82%	21,093,975 3.91%
Interest on long- term liabilities	6,876,985 0.92%	7,491,361 1.08%	7,580,236 1.16%	7,557,765 1.40%	8,194,910 1.49%	7,017,320 1.30%
Total	<u>\$ 746,740,351</u>	<u>\$ 696,677,932</u>	<u>\$ 656,119,925</u>	<u>\$ 539,122,502</u>	<u>\$ 550,299,948</u>	<u>\$ 538,949,305</u>
Average Daily Membership	56,428	57,037	57,336	57,352	55,638	56,202
Average Expenses Per Pupil	\$ 13,235	\$ 12,215	\$ 11,444	\$ 9,400	\$ 9,891	\$ 9,591

The totals on percentages may not equal 100.00% due to rounding.

Source: District records

2019	2018	2017	2016
\$ 307,346,106 62.92%	\$ 262,700,882 62.11%	\$ 249,848,637 63.06%	\$ 237,250,386 62.75%
20,772,385 4.25%	16,422,335 3.88%	11,971,373 3.02%	10,897,619 2.88%
16,581,702 3.39%	15,087,548 3.57%	14,345,373 3.62%	13,115,186 3.47%
4,009,183 0.82%	3,326,657 0.79%	3,212,165 0.81%	2,772,694 0.73%
27,159,231 5.56%	23,949,436 5.66%	22,909,774 5.78%	21,821,609 5.77%
3,548,500 0.73%	3,029,156 0.72%	2,944,884 0.74%	3,187,542 0.84%
38,201,451 7.82%	37,497,111 8.87%	35,894,002 9.06%	35,207,469 9.31%
15,695,456 3.21%	13,936,421 3.29%	13,465,456 3.40%	13,200,129 3.49%
7,511,440 1.54%	6,848,393 1.62%	7,260,640 1.83%	7,141,141 1.89%
1,455,748 0.30%	798,201 0.19%	754,143 0.19%	- 0.00%
18,518,178 3.79%	16,424,358 3.88%	12,458,418 3.14%	11,752,288 3.11%
21,067,616 4.31%	19,747,808 4.67%	19,242,222 4.86%	19,397,611 5.13%
6,584,459 1.35%	3,188,561 0.75%	1,910,742 0.48%	2,367,310 0.63%
<u>\$ 488,451,455</u>	<u>\$ 422,956,867</u>	<u>\$ 396,217,829</u>	<u>\$ 378,110,984</u>
54,704	53,341	52,120	52,420
\$ 8,928	\$ 7,929	\$ 7,602	\$ 7,213

JORDAN SCHOOL DISTRICT

Expenditures by Function - General Fund Last Ten Fiscal Years June 30, 2016 through 2025

Function	Year Ended June 30,					
	2025	2024	2023	2022	2021	2020
Instruction	# \$ 382,624,681 64.01%	\$ 369,076,992 64.95%	\$ 340,888,227 65.35%	\$ 319,842,091 66.76%	\$ 310,874,010 67.00%	\$ 279,262,546 66.77%
Support Services:						
Students	52,365,265 8.76%	45,445,352 8.00%	38,774,240 7.43%	32,609,017 6.81%	31,669,341 6.83%	27,178,401 6.50%
Instructional staff	27,182,992 4.55%	25,800,747 4.54%	23,839,577 4.57%	23,321,116 4.87%	20,296,722 4.37%	19,340,161 4.62%
General district administration	4,806,793 0.80%	4,824,709 0.85%	4,002,357 0.77%	3,652,984 0.76%	3,609,379 0.78%	3,334,222 0.80%
School administration	44,299,264 7.41%	41,903,250 7.37%	38,826,491 7.44%	32,973,442 6.88%	31,523,849 6.79%	28,970,206 6.93%
Business	4,495,272 0.75%	4,683,332 0.82%	4,371,160 0.84%	3,921,351 0.82%	4,988,046 1.07%	4,289,228 1.03%
Operation and maintenance of facilities	52,717,003 8.82%	48,342,785 8.51%	45,849,214 8.79%	39,856,238 8.32%	39,592,423 8.53%	36,339,580 8.69%
Student transportation	19,654,998 3.29%	18,150,033 3.19%	16,549,332 3.17%	15,234,293 3.18%	13,336,035 2.87%	12,406,758 2.97%
Personnel, planning, and data processing	8,090,285 1.35%	8,446,340 1.49%	7,501,885 1.44%	7,669,637 1.60%	8,118,743 1.75%	7,148,150 1.71%
Debt Service	1,562,736 0.26%	1,533,995 0.27%	1,005,561 0.19%	- 0.00%	- 0.00%	- 0.00%
Total	\$ 597,799,289	\$ 568,207,535	\$ 521,608,044	\$ 479,080,169	\$ 464,008,548	\$ 418,269,252
Average Daily Membership	56,428	57,037	57,336	57,352	55,638	56,202
Average Expenditures Per Pupil	\$ 10,594	\$ 9,962	\$ 9,097	\$ 8,353	\$ 8,340	\$ 7,442

The totals on percentages may not equal 100.00% due to rounding.

Source: District records

2019	2018	2017	2016
\$ 248,026,488 66.75%	\$ 222,472,021 65.99%	\$ 210,067,176 66.61%	\$ 200,689,103 66.23%
20,345,993 5.48%	16,788,155 4.98%	11,997,632 3.80%	11,296,375 3.73%
16,215,233 4.36%	15,229,615 4.52%	14,231,029 4.51%	13,246,639 4.37%
3,360,698 0.90%	2,654,550 0.79%	2,511,140 0.80%	2,121,286 0.70%
25,330,282 6.82%	23,252,337 6.90%	21,906,876 6.95%	21,317,489 7.03%
3,467,728 0.93%	3,082,345 0.91%	2,953,600 0.94%	3,246,676 1.07%
34,500,956 9.29%	34,514,029 10.24%	32,791,320 10.40%	32,543,189 10.74%
12,889,990 3.47%	11,998,090 3.56%	11,607,846 3.68%	11,307,750 3.73%
7,416,214 2.00%	7,131,457 2.12%	7,293,357 2.31%	7,265,266 2.40%
- 0.00%	- 0.00%	- 0.00%	- 0.00%
<u>\$ 371,553,582</u>	<u>\$ 337,122,599</u>	<u>\$ 315,359,976</u>	<u>\$ 303,033,773</u>
54,704	53,341	52,120	52,420
\$ 6,792	\$ 6,320	\$ 6,051	\$ 5,781

JORDAN SCHOOL DISTRICT

**Expenses by Function Per Pupil - Statement of Activities
Last Ten Fiscal Years
June 30, 2016 through 2025**

Function	Year Ended June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Instruction	\$ 7,997 60.43%	\$ 7,513 61.51%	\$ 7,098 62.03%	\$ 5,788 61.57%	\$ 6,139 62.06%	\$ 5,995 62.51%	\$ 5,618 62.92%	\$ 4,925 62.11%	\$ 4,794 63.06%	\$ 4,526 62.75%
Support Services:										
Students	955 7.22%	797 6.52%	677 5.92%	490 5.21%	535 5.41%	504 5.26%	380 4.25%	308 3.88%	230 3.02%	208 2.88%
Instructional staff	499 3.77%	458 3.75%	419 3.66%	356 3.79%	345 3.49%	352 3.67%	303 3.39%	283 3.57%	275 3.62%	250 3.47%
General district administration	97 0.73%	94 0.77%	79 0.69%	65 0.69%	72 0.73%	71 0.74%	73 0.82%	62 0.79%	62 0.81%	53 0.73%
School administration	839 6.34%	764 6.25%	706 6.17%	517 5.50%	566 5.73%	558 5.81%	496 5.56%	449 5.66%	440 5.78%	416 5.77%
Business	82 0.62%	82 0.67%	77 0.67%	62 0.66%	87 0.88%	78 0.81%	65 0.73%	57 0.72%	57 0.74%	61 0.84%
Operation and maintenance of facilities	1,000 7.55%	860 7.04%	874 7.64%	714 7.60%	763 7.72%	722 7.53%	698 7.82%	703 8.87%	689 9.06%	672 9.31%
Student transportation	420 3.17%	381 3.12%	345 3.01%	282 3.00%	279 2.82%	276 2.88%	287 3.21%	261 3.29%	258 3.40%	252 3.49%
Personnel, planning, and data processing	163 1.23%	165 1.35%	140 1.22%	119 1.26%	140 1.42%	131 1.36%	137 1.54%	128 1.62%	139 1.83%	136 1.89%
Community services	30 0.23%	30 0.25%	28 0.24%	21 0.22%	19 0.19%	23 0.24%	27 0.30%	15 0.19%	14 0.19%	- 0.00%
Pass-through to other governments	489 3.70%	441 3.61%	416 3.64%	439 4.67%	421 4.25%	381 3.97%	339 3.79%	308 3.88%	238 3.14%	224 3.11%
Nutrition services	542 4.10%	499 4.08%	453 3.95%	415 4.41%	378 3.82%	375 3.91%	385 4.31%	370 4.67%	369 4.86%	370 5.13%
Interest on long- term liabilities	122 0.92%	131 1.08%	132 1.16%	132 1.40%	147 1.49%	125 1.30%	120 1.35%	60 0.75%	37 0.48%	45 0.63%
Total	\$ 13,235	\$ 12,215	\$ 11,444	\$ 9,400	\$ 9,891	\$ 9,591	\$ 8,928	\$ 7,929	\$ 7,602	\$ 7,213
Average Daily Membership	56,428	57,037	57,336	57,352	55,638	56,202	54,704	53,341	52,120	52,420

The totals on percentages may not equal 100.00% due to rounding.

Source: District records

JORDAN SCHOOL DISTRICT

**Expenditures by Function Per Pupil - General Fund
Last Ten Fiscal Years
June 30, 2016 through 2025**

Function	Year Ended June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Instruction	\$ 6,781 64.01%	\$ 6,471 64.95%	\$ 5,945 65.35%	\$ 5,577 66.76%	\$ 5,587 67.00%	\$ 4,969 66.77%	\$ 4,534 66.75%	\$ 4,171 65.99%	\$ 4,030 66.61%	\$ 3,828 66.23%
Support Services:										
Students	928 8.76%	797 8.00%	676 7.43%	569 6.81%	569 6.83%	484 6.50%	372 5.48%	315 4.98%	230 3.80%	215 3.73%
Instructional staff	482 4.55%	452 4.54%	416 4.57%	407 4.87%	365 4.37%	344 4.62%	296 4.36%	286 4.52%	273 4.51%	253 4.37%
General district administration	85 0.80%	85 0.85%	70 0.77%	64 0.76%	65 0.78%	59 0.80%	61 0.90%	50 0.79%	48 0.80%	40 0.70%
School administration	785 7.41%	735 7.37%	677 7.44%	575 6.88%	567 6.79%	515 6.93%	463 6.82%	436 6.90%	420 6.95%	407 7.03%
Business	80 0.75%	82 0.82%	76 0.84%	68 0.82%	90 1.07%	76 1.03%	63 0.93%	58 0.91%	57 0.94%	62 1.07%
Operation and maintenance of facilities	934 8.82%	848 8.51%	800 8.79%	695 8.32%	712 8.53%	647 8.69%	631 9.29%	647 10.24%	629 10.40%	621 10.74%
Student transportation	348 3.29%	318 3.19%	289 3.17%	266 3.18%	240 2.87%	221 2.97%	236 3.47%	225 3.56%	223 3.68%	216 3.73%
Personnel, planning, and data processing	143 1.35%	148 1.49%	131 1.44%	134 1.60%	146 1.75%	127 1.71%	136 2.00%	134 2.12%	140 2.31%	139 2.40%
Debt Service	27.69 0.26%	26.89 0.27%	17.54 0.19%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Total	\$ 10,594	\$ 9,962	\$ 9,097	\$ 8,353	\$ 8,340	\$ 7,442	\$ 6,792	\$ 6,320	\$ 6,051	\$ 5,781
Average Daily Membership	56,428	57,037	57,336	57,352	55,638	56,202	54,704	53,341	52,120	52,420

The totals on percentages may not equal 100.00% due to rounding.

JORDAN SCHOOL DISTRICT

**Nutrition Services - Facts and Figures
Last Ten Fiscal Years
June 30, 2016 through 2025**

	Year Ended June 30,									
	2025	2024	2023	2022*	2021*	2020	2019	2018	2017	2016
Number of schools participating in:										
Lunch - regular schedule	64	63	64	64	60	57	51	51	42	39
Lunch - year round	-	-	-	-	2	3	5	5	12	15
Breakfast program	64	63	64	64	42	41	38	38	38	38
Student lunches served:										
Free	1,042,084	1,086,754	890,019	5,531,448	3,518,295	728,499	1,057,479	1,125,570	1,169,070	1,162,916
Reduced	297,746	304,076	284,224	-	5,643	273,762	384,383	382,937	389,900	435,978
Fully paid	3,689,092	3,752,215	3,745,179	-	57,451	2,746,692	3,696,328	3,542,687	3,442,356	3,448,060
Total	<u>5,028,922</u>	<u>5,143,045</u>	<u>4,919,422</u>	<u>5,531,448</u>	<u>3,581,389</u>	<u>3,748,953</u>	<u>5,138,190</u>	<u>5,051,194</u>	<u>5,001,326</u>	<u>5,046,954</u>
Adult lunches served	59,266	62,102	64,696	61,830	39,396	51,384	69,225	67,356	65,426	68,211
Student breakfasts served:										
Free	228,791	226,566	185,080	934,398	504,362	155,651	233,607	254,927	278,096	270,215
Reduced	48,858	49,847	44,018	-	352	36,707	49,387	54,144	63,371	62,311
Fully paid	287,340	273,287	299,137	-	1,102	146,375	200,545	190,367	168,192	168,983
Total	<u>564,989</u>	<u>549,700</u>	<u>528,235</u>	<u>934,398</u>	<u>505,816</u>	<u>338,733</u>	<u>483,539</u>	<u>499,438</u>	<u>509,659</u>	<u>501,509</u>
Number of serving days:										
Regular schedule	175	173	176	175	176	176	176	177	177	177
Year-round schedule	-	-	-	-	228	228	230	226	226	226
Weighted average	175.00	173.00	176.00	175.00	177.68	178.60	180.82	181.38	187.89	190.61
Average daily participation:										
Student lunch	28,737	29,729	27,951	31,608	20,157	20,991	28,416	27,849	26,619	26,478
Adult lunch	339	359	368	353	222	288	383	371	348	358
Student breakfast	3,229	3,177	3,001	5,339	2,847	1,897	2,674	2,754	2,713	2,631
Average daily membership (kindergarten not included)	56,428	57,037	53,711	53,546	52,064	52,412	50,854	49,668	48,493	48,583
Percentage of students eating school lunch	50.93%	52.12%	52.04%	59.03%	38.72%	40.05%	55.88%	56.07%	54.89%	54.50%
Number of students on										
Free lunch	9,800	10,663	9,394	-	-	9,024	8,871	9,354	10,064	9,877
Reduced lunch	2,597	2,628	2,481	-	-	3,062	3,027	3,000	2,956	3,536
Percentage of students on:										
Free lunch	17.37%	18.70%	17.49%	0.00%	0.00%	17.22%	17.44%	18.83%	20.75%	20.33%
Reduced lunch	4.60%	4.61%	4.62%	0.00%	0.00%	5.84%	5.95%	6.04%	6.10%	7.28%
Total	<u>21.97%</u>	<u>23.31%</u>	<u>22.11%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>23.06%</u>	<u>23.39%</u>	<u>24.87%</u>	<u>26.85%</u>	<u>27.61%</u>

Source: District records

* Due to the COVID-19 pandemic, the U.S. Department of Agriculture provided a waiver that enabled schools to provide up to two free meals a day to all children 18 years old and under. Jordan School District provided free breakfast and lunch meals to students during school years 2020-2021 and 2021-2022.

JORDAN SCHOOL DISTRICT

Student Enrollment Statistics Last Ten Fiscal Years June 30, 2016 through 2025

<u>Year Ended June 30,</u>	<u>Average Daily Membership</u>	<u>Average Daily Attendance</u>	<u>Attendance Percentage</u>	<u>Official State October 1 Enrollment Count</u>
2016	52,420	49,968	95.32%	52,324
2017	52,120	49,820	95.59%	52,507
2018	53,341	50,765	95.17%	53,519
2019	54,704	52,114	95.27%	54,865
2020	56,202	52,412	93.26%	56,339
2021	55,638	52,064	93.58%	56,102
2022	57,352	53,546	93.36%	57,840
2023	57,336	53,711	93.68%	57,829
2024	57,037	53,819	94.36%	57,436
2025	56,428	53,164	94.21%	57,083

Source: USBE's State Superintendent Annual Report and District records

JORDAN SCHOOL DISTRICT

**History of High School Graduates
Last Ten School Years
School Years 2015-16 through 2024-25**

	<u>2024-25*</u>	<u>2023-24</u>	<u>2022-23</u>	<u>2021-22</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2018-19</u>	<u>2017-18</u>	<u>2016-17</u>	<u>2015-16</u>
Bingham	767	813	783	739	785	760	781	738	744	758
Copper Hills	868	902	782	821	816	784	808	839	836	789
Herriman	780	708	653	613	647	863	933	862	765	730
Kings Peak	63	48	89	42	-	-	-	-	-	-
Mountain Ridge	898	758	761	693	557	216	-	-	-	-
Riverton	708	689	656	703	620	726	690	646	643	645
West Jordan	495	501	481	501	523	464	484	498	454	436
Valley	<u>259</u>	<u>264</u>	<u>259</u>	<u>272</u>	<u>316</u>	<u>373</u>	<u>367</u>	<u>312</u>	<u>318</u>	<u>307</u>
Total	<u>4,838</u>	<u>4,683</u>	<u>4,464</u>	<u>4,384</u>	<u>4,264</u>	<u>4,186</u>	<u>4,063</u>	<u>3,895</u>	<u>3,760</u>	<u>3,665</u>

Source: Utah State Board of Education

* The official graduation student counts for fiscal year 2025 were not released by the state at the time this report was printed. The District utilized internal records to estimate the graduation count.

JORDAN SCHOOL DISTRICT

Number of Students Per Teacher Last Ten School Years School Years 2015-16 through 2024-25

<u>Grade</u>	<u>2024-25</u>	<u>2023-24</u>	<u>2022-23*</u>	<u>2021-22</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2018-19</u>	<u>2017-18</u>	<u>2016-17</u>	<u>2015-16</u>
Kindergarten	22	22	22	44	44	44	44	44	44	44
1	22	22	22	22	22	22	22	22	22	22
2	22	22	22	22	22	22	22	22	22	22
3	22	22	22	22	22	22	22	22	22	22
4	26	26	26	26	26	26	26	26	26	26
5	26	26	26	26	26	26	26	26	26	26
6	26	26	26	26	26	26	26	26	26	26
7	26	26	26	26	26	26	26	26	26	26
8	26	26	26	26	26	26	26	26	26	26
9	27	27	27	27	27	27	27	27	27	27
10	27	27	27	27	27	27	27	27	27	27
11	27	27	27	27	27	27	27	27	27	27
12	27	27	27	27	27	27	27	27	27	27

The above represents the number of students that are required to hire one teacher. Actual class sizes may vary widely depending on the move-in patterns of students, etc.

* Beginning in fiscal year 2022-23, the Legislature provided funding for full-day kindergarten.

Source: District records

JORDAN SCHOOL DISTRICT

**Teacher Compensation Data
Last Ten Fiscal Years
June 30, 2016 through 2025**

<u>Year Ended June 30,</u>	<u>Bachelor Degree Beginning Teacher Base Wage</u>	<u>Doctorate Degree Veteran Teacher Base Wage</u>	<u>District Median* Teacher Wage</u>	<u>State Median* Teacher Wage</u>
2016	\$ 33,829	\$ 64,977	\$ 46,772	\$ 47,341
2017	34,339	66,180	47,263	48,576
2018	40,000	78,500	50,952	50,776
2019	42,800	81,300	53,711	52,981
2020	48,000	86,500	58,401	55,873
2021	48,625	87,125	58,698	58,522
2022	50,500	89,000	60,860	60,574
2023	53,080	91,580	63,776	64,795
2024	58,480	96,980	68,879	70,487
2025	60,400	100,000	na	na

* As calculated and reported by the Utah State Board of Education in the Annual Statistical Report.

na - This information was not available when this report was published.

JORDAN SCHOOL DISTRICT

**Capital Asset Information
Last Ten Fiscal Years
June 30, 2016 through 2025**

	Year Ended June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Buildings:										
Elementary Schools										
Number	41	40	41	40	38	38	36	36	34	34
Square feet	2,743,665	2,743,665	2,803,862	2,727,580	2,569,270	2,569,270	2,410,960	2,410,960	2,250,698	2,250,698
Capacity	31,850	31,850	31,850	30,925	29,325	29,325	27,725	27,725	26,125	26,125
Enrollment	28,018	28,018	28,608	28,962	27,907	28,965	28,541	28,072	27,479	27,918
Percent of Capacity	87.97%	87.97%	89.82%	93.65%	95.16%	98.77%	102.94%	101.25%	105.18%	106.86%
Average Age	26.27	25.90	24.29	23.88	24.08	23.08	23.31	22.31	22.56	21.56
Middle Schools										
Number	12	12	12	12	12	11	10	10	10	10
Square feet	1,951,577	1,951,577	1,951,577	1,951,577	1,951,577	1,764,278	1,586,375	1,586,375	1,586,375	1,586,375
Capacity	16,350	16,350	16,350	16,350	16,350	14,850	13,350	13,350	13,350	13,350
Enrollment	14,077	14,077	14,077	14,160	13,959	13,519	12,873	12,332	12,084	11,868
Percent of Capacity	86.10%	86.10%	86.10%	86.61%	85.38%	91.04%	96.43%	92.37%	90.52%	88.90%
Average Age	28.25	27.25	26.25	25.25	24.25	25.36	26.80	25.80	24.80	23.80
High Schools ****										
Number	9	9	9	9	9	9	8	8	8	8
Square feet	2,455,881	2,455,881	2,455,881	2,455,881	2,455,881	2,455,881	2,064,749	2,064,749	2,064,749	2,064,749
Capacity **	17,900	17,900	17,900	17,900	17,900	17,900	15,400	15,400	15,400	15,400
Enrollment	14,747	14,747	14,747	14,314	13,853	13,462	13,065	12,752	12,586	12,200
Percent of Capacity	82.39%	82.39%	82.39%	79.97%	77.39%	75.21%	84.84%	82.81%	81.73%	79.22%
Average Age	24.56	23.56	22.56	21.56	20.56	19.56	20.88	19.88	18.88	17.88
Special Schools										
Number	3	3	3	3	3	3	3	3	3	3
Square feet	182,974	182,974	182,974	182,974	182,974	182,974	182,974	182,974	182,974	182,974
Capacity **	800	800	800	800	800	800	800	800	800	800
Enrollment	397	397	397	404	383	393	386	363	358	338
Percent of Capacity	49.63%	49.63%	49.63%	50.50%	47.88%	49.13%	48.25%	45.38%	44.75%	42.25%
Average Age	17.33	16.33	15.33	14.33	13.33	12.33	11.33	10.33	9.33	8.33
Other Buildings										
Number	5	5	5	5	5	4	4	4	4	4
Square feet	302,257	302,257	302,257	302,257	302,257	230,315	230,315	230,315	230,315	230,315
Average Age	22.40	21.40	20.40	19.40	18.40	21.75	20.75	19.75	18.75	17.75
Total Buildings										
Number *	70	69	70	69	67	65	61	61	59	59
Square feet	7,636,354	7,636,354	7,696,551	7,620,269	7,461,959	7,202,718	6,475,373	6,475,373	6,315,111	6,315,111
Capacity	66,900	66,900	66,900	65,975	64,375	62,875	57,275	57,275	55,675	55,675
Enrollment	57,239	57,239	57,829	57,840	56,102	56,339	54,865	53,519	52,507	52,324
Percent of Capacity	85.56%	85.56%	86.44%	87.67%	87.15%	89.60%	95.79%	93.44%	94.31%	93.98%
Average Age	25.73	25.09	23.74	23.07	22.73	22.40	22.80	21.80	21.51	20.51
Number of Portables ***	251	251	250	250	250	259	259	250	250	250
Acres of Land	1,644.20	1,646.07	1,640.85	1,630.85	1,610.85	1,590.85	1,558.85	1,504.84	1,424.10	1,305.27
Number of Vehicles	630	629	620	595	539	564	516	485	467	429

* The number of schools may not match the number of operating schools due to schools just constructed not yet opened, schools closed but still being maintained, or timing of demolition and construction of replacement schools. Each school may have a couple of buildings associated with it; however, for purposes of this schedule, each school campus is considered one building.

** The capacity at the technical centers and the special schools is an estimate. Capacity at these schools varies based on the needs of the students and the curriculum offered.

*** Portables are not included in a school's capacity or square footage calculations.

**** Includes technical centers and alternative high schools.

Source: District records

JORDAN SCHOOL DISTRICT

**Statements of Net Position
Governmental Activities
Last Ten Fiscal Years
June 30, 2016 through 2025
(accrual basis of accounting)**

	2025	2024	2023	2022	As of June 30, 2021
Assets:					
Cash and investments	\$ 444,129,476	\$ 412,871,742	\$ 367,631,239	\$ 321,587,353	\$ 321,913,610
Investments restricted for debt service and capital outlay	8,145,962	15,262,472	40,760,247	6,732,170	13,909,454
Accounts receivable:					
Property taxes	284,945,768	274,079,412	270,715,744	259,944,814	213,452,416
Other local	197,254	2,665,220	194,791	849,683	1,322,968
State	5,650,580	5,915,247	3,843,717	4,066,560	2,199,559
Federal	6,287,578	4,716,331	8,159,101	13,037,690	9,621,384
Lease receivable	4,767,608	4,930,207	5,229,587	5,608,850	5,383,625
Inventories	2,449,902	2,858,743	3,058,768	3,025,228	2,561,783
Net pension asset	-	-	-	49,299,598	719,866
Net retirement asset	-	-	-	-	-
Capital assets:					
Sites and construction in progress	223,408,964	205,664,239	190,523,678	216,973,527	198,453,060
Other capital assets, net of accumulated depreciation	835,471,826	856,938,781	850,022,030	833,193,053	847,649,717
Total assets	1,815,454,918	1,785,902,394	1,740,138,902	1,714,318,526	1,617,187,442
Deferred outflows of resources:					
Deferred charge on refunding	-	157,184	169,276	181,368	193,460
Related to pensions	108,943,873	98,651,579	93,498,781	79,593,908	56,239,790
Related to district retirement	812,592	186,480	800,424	1,414,367	2,028,310
Related to OPEB	1,051,642	929,326	860,068	1,144,517	430,507
Total deferred outflows of resources	110,808,107	99,924,569	95,328,549	82,334,160	58,892,067
Liabilities:					
Accounts and contracts payable	\$ 10,001,588	\$ 12,569,856	\$ 13,767,215	\$ 8,755,872	\$ 10,373,198
Accrued payroll and related benefits	70,185,703	66,227,295	61,144,225	56,265,778	53,313,645
Retainage payable	923,975	1,940,711	-	-	-
Accrued interest	266,684	295,427	325,390	298,553	329,508
Unearned revenue:					
Local	690,313	773,615	821,078	1,165,306	1,291,777
State	13,947,372	16,913,718	21,482,978	19,439,871	18,967,277
Federal	-	-	-	-	1,704,580
Noncurrent liabilities:					
Due within one year	51,430,622	48,000,812	33,837,106	34,072,991	32,512,787
Due after one year	361,319,841	359,036,074	383,941,176	223,957,867	333,839,411
Total liabilities	508,766,098	505,757,508	515,319,168	343,956,238	452,332,183
Deferred inflows of resources:					
Property taxes levied for future year	285,009,463	271,570,703	269,007,697	258,924,716	211,646,345
Related to leases	4,767,608	4,930,207	5,229,587	5,608,850	5,383,625
Related to pensions	1,993,512	1,171,239	1,038,898	186,536,774	90,589,573
Related to district retirement	882,826	1,842,788	2,299,177	3,154,058	285,210
Related to OPEB	125,960	183,594	305,861	322,714	495,493
Total deferred inflows of resources	292,779,369	279,698,531	277,881,220	454,547,112	308,400,246
Net position:					
Net investment in capital assets	843,867,765	831,942,851	819,045,491	819,111,018	804,125,540
Restricted for:					
Debt service	8,147,929	8,325,290	9,409,501	14,653,165	21,120,187
Capital projects	93,882,539	82,062,048	73,187,233	48,703,248	45,250,056
Nutrition services	19,686,631	22,099,260	20,063,102	19,827,745	8,091,902
Net pension asset	-	-	-	49,299,598	719,866
Other purposes	2,031,047	3,662,066	3,698,857	3,570,393	5,224,531
Unrestricted	157,101,647	152,279,409	116,862,879	42,984,169	30,814,998
Total net position	\$ 1,124,717,558	\$ 1,100,370,924	\$ 1,042,267,063	\$ 998,149,336	\$ 915,347,080

The District implemented GASB Statement No. 73 and No. 75 during the year ended June 30, 2017. Prior years have not been restated to reflect this change.

The District implemented a change in how school club revenues were recognized during the year ended June 30, 2019. Prior years have not been restated to reflect this change.

The District implemented GASB Statement No. 101 during the year ended June 30, 2024. Prior years have not been restated to reflect this change.

Source: Information taken from the District's audited financial statements. This summary itself has not been audited.

	2020	2019	2018	2017	2016
\$	348,842,662	\$ 368,253,216	\$ 389,815,957	\$ 359,284,357	\$ 328,832,339
	5,785,191	5,334,682	4,333,673	3,550,958	3,027,671
	202,207,651	176,764,699	166,346,699	147,017,536	144,413,033
	1,452,898	231,580	197,158	245,341	317,213
	2,172,177	3,125,469	1,979,545	2,626,299	1,805,217
	6,365,469	7,320,818	5,775,857	7,828,720	9,767,647
	5,683,121	5,770,428	-	-	-
	3,272,455	2,614,773	2,589,988	2,544,048	2,292,505
	-	-	-	-	9,185
	-	-	-	-	31,328,549
	223,673,128	343,088,252	216,062,019	155,810,627	92,415,399
	811,636,407	632,667,844	640,967,098	622,397,869	637,000,668
	1,611,091,159	1,545,171,761	1,428,067,994	1,301,305,755	1,251,209,426
	205,552	573,091	1,146,180	1,719,269	2,292,358
	45,703,561	83,873,467	76,388,983	68,460,667	60,976,688
	320,517	400,646	-	-	-
	548,104	-	-	-	-
	46,777,734	84,847,204	77,535,163	70,179,936	63,269,046
\$	16,673,620	\$ 26,756,179	\$ 19,734,512	\$ 10,813,418	\$ 6,688,839
	48,551,329	43,870,041	37,029,561	33,090,431	31,461,241
	-	-	-	-	-
	337,395	301,132	209,041	121,991	86,609
	1,244,460	682,440	2,160,933	695,058	820,046
	19,802,233	17,772,222	21,233,601	22,898,994	22,566,409
	2,076,684	4,289,619	2,553,437	1,756,213	1,545,859
	29,447,295	27,662,881	27,385,198	25,254,533	24,121,320
	387,013,264	419,788,001	280,441,261	258,489,954	205,859,430
	505,146,280	541,122,515	390,747,544	353,120,592	293,149,753
	200,705,261	175,614,596	165,065,108	145,377,828	142,381,941
	5,683,121	5,770,428	-	-	-
	45,944,729	3,699,808	64,044,749	21,671,849	16,059,297
	2,642,253	1,404,691	-	-	-
	710,923	926,353	-	-	-
	255,686,287	187,415,876	229,109,857	167,049,677	158,441,238
	796,572,474	770,385,352	741,237,859	699,854,929	677,463,407
	12,789,142	11,321,627	5,135,717	7,644,241	3,211,631
	48,361,783	55,401,017	67,025,451	86,168,781	85,941,213
	7,966,419	9,165,814	9,021,462	8,179,173	7,751,305
	-	-	-	-	9,185
	6,355,978	6,601,091	7,362,172	6,759,827	7,044,738
	24,990,530	48,605,673	55,963,095	42,708,471	81,466,002
\$	897,036,326	\$ 901,480,574	\$ 885,745,756	\$ 851,315,422	\$ 862,887,481

JORDAN SCHOOL DISTRICT

**General Fund
Comparative Balance Sheets
Last Ten Fiscal Years
June 30, 2016 through 2025
(modified accrual basis of accounting)**

	As of June 30,				
	2025	2024	2023	2022	2021
Assets:					
Cash and investments	\$ 287,621,985	\$ 262,648,326	\$ 222,695,474	\$ 187,062,153	\$ 196,417,441
Accounts receivable:					
Property taxes	183,741,620	173,849,109	169,516,687	161,971,619	112,575,697
Other local	139,705	1,384,145	147,225	809,696	1,265,140
State	4,054,471	5,118,402	3,809,792	3,558,758	1,750,342
Federal	6,072,385	4,653,605	6,238,910	12,600,669	9,131,164
Lease receivable	4,767,608	4,930,207	5,229,587	5,608,850	5,383,625
Inventories	1,123,203	1,265,948	1,331,767	1,214,094	1,157,473
Total assets	<u>\$ 487,520,977</u>	<u>\$ 453,849,742</u>	<u>\$ 408,969,442</u>	<u>\$ 372,825,839</u>	<u>\$ 327,680,882</u>
Liabilities:					
Accounts payable	\$ 4,007,655	\$ 2,313,140	\$ 3,720,141	\$ 3,357,579	\$ 2,653,195
Accrued payroll and related benefits	70,185,703	66,227,295	61,144,225	56,265,778	53,313,645
Unearned revenue:					
Local	30,000	30,572	427	-	-
State	13,947,372	16,913,718	21,482,978	19,439,871	18,967,277
Federal	-	-	-	-	1,704,580
Total liabilities	<u>88,170,730</u>	<u>85,484,725</u>	<u>86,347,771</u>	<u>79,063,228</u>	<u>76,638,697</u>
Deferred inflows of resources:					
Unavailable property tax revenue	1,852,617	1,578,928	1,304,750	876,112	950,706
Property taxes levied for future year	183,866,350	172,137,141	168,314,655	161,472,021	111,474,904
Related to lease receivable	4,767,608	4,930,207	5,229,587	5,608,850	5,383,625
Total deferred inflows of resources	<u>190,486,575</u>	<u>178,646,276</u>	<u>174,848,992</u>	<u>167,956,983</u>	<u>117,809,235</u>
Fund balances:					
Nonspendable:					
Inventories	1,123,203	1,265,948	1,331,767	1,214,094	1,157,473
Restricted for:					
Reading achievement	-	1,823,553	2,045,463	2,163,807	4,047,892
Committed to:					
Contractual obligations	1,351,406	1,232,134	3,216,532	11,983,489	3,647,195
Economic stabilization	31,700,000	31,100,000	29,000,000	27,100,000	25,700,000
Compensated absences	11,981,610	14,807,756	6,079,945	5,598,476	5,722,116
Retiree benefits	19,398,096	18,477,295	21,432,011	24,847,566	29,734,496
West Jordan feeder system	732,243	971,407	1,476,410	-	-
Educator grants	-	-	-	1,897,791	3,421,338
Assigned to:					
Educational programs	7,334,044	6,605,664	8,550,252	10,272,943	7,828,172
Personnel	74,675,099	32,696,176	53,673,960	34,000,000	27,614,912
Unassigned	60,567,971	80,738,808	20,966,339	6,727,462	24,359,356
Total fund balances	<u>208,863,672</u>	<u>189,718,741</u>	<u>147,772,679</u>	<u>125,805,628</u>	<u>133,232,950</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 487,520,977</u>	<u>\$ 453,849,742</u>	<u>\$ 408,969,442</u>	<u>\$ 372,825,839</u>	<u>\$ 327,680,882</u>

Source: Information taken from the District's audited financial statements. This summary itself has not been audited.

2020	2019	2018	2017	2016
\$ 214,879,358	\$ 219,653,225	\$ 217,560,436	\$ 207,423,400	\$ 189,986,810
107,632,710	90,717,491	83,227,998	76,378,685	71,842,584
1,398,827	54,046	168,966	238,133	308,246
1,645,373	1,454,345	777,078	635,780	286,217
5,956,372	6,114,727	5,229,260	7,144,365	8,882,124
5,683,121	5,770,428	-	-	-
1,219,900	1,029,193	904,430	1,048,049	1,062,366
<u>\$ 338,415,661</u>	<u>\$ 324,793,455</u>	<u>\$ 307,868,168</u>	<u>\$ 292,868,412</u>	<u>\$ 272,368,347</u>
\$ 1,926,974	\$ 3,449,477	\$ 2,806,296	\$ 2,564,078	\$ 1,986,813
48,551,329	43,870,041	37,029,561	33,090,431	31,461,241
148,488	28,952	218,940	133,343	121,829
19,802,233	15,290,802	19,196,180	21,042,063	20,905,145
2,076,684	2,854,302	2,259,038	1,707,719	1,545,859
<u>72,505,708</u>	<u>65,493,574</u>	<u>61,510,015</u>	<u>58,537,634</u>	<u>56,020,887</u>
825,873	658,875	775,797	873,151	984,251
106,781,589	90,092,348	82,457,951	75,320,634	70,743,037
5,683,121	5,770,428	-	-	-
<u>113,290,583</u>	<u>96,521,651</u>	<u>83,233,748</u>	<u>76,193,785</u>	<u>71,727,288</u>
1,219,900	1,029,193	904,430	1,048,049	1,062,366
5,176,667	5,533,034	6,256,538	5,733,128	6,010,166
2,849,085	3,243,064	1,257,302	2,296,770	1,842,647
23,100,000	19,800,000	18,200,000	17,400,000	16,700,000
4,981,898	4,201,347	3,887,954	3,621,259	3,225,151
33,668,697	38,119,984	43,223,884	48,945,833	52,528,487
1,351,850	2,330,261	3,403,027	4,358,914	-
5,433,222	7,947,828	11,000,000	-	-
5,820,455	6,227,246	6,284,355	6,483,836	6,797,029
20,863,483	42,398,492	36,068,014	31,178,576	19,950,186
48,154,113	31,947,781	32,638,901	37,070,628	36,504,140
<u>152,619,370</u>	<u>162,778,230</u>	<u>163,124,405</u>	<u>158,136,993</u>	<u>144,620,172</u>
<u>\$ 338,415,661</u>	<u>\$ 324,793,455</u>	<u>\$ 307,868,168</u>	<u>\$ 292,868,412</u>	<u>\$ 272,368,347</u>

JORDAN SCHOOL DISTRICT

**General Fund
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances
Last Ten Fiscal Years
June 30, 2016 through 2025
(modified accrual basis of accounting)**

	Year Ended June 30,				
	2025	2024	2023	2022	2021
Revenues:					
Property taxes	\$ 175,457,731	\$ 169,718,456	\$ 171,347,723	\$ 115,960,132	\$ 106,730,708
Interest and net change in investments	15,390,500	15,443,999	9,660,868	1,091,596	1,125,045
Other local sources	11,160,704	11,639,183	10,943,843	10,181,329	8,905,007
State	394,833,721	386,758,642	314,808,368	306,531,157	298,390,965
Federal	18,556,683	24,471,493	36,875,603	38,243,516	29,706,488
Total revenues	<u>615,399,339</u>	<u>608,031,773</u>	<u>543,636,405</u>	<u>472,007,730</u>	<u>444,858,213</u>
Expenditures:					
Instruction	382,624,681	369,076,992	340,888,227	319,842,091	310,874,010
Support services:					
Students	52,365,265	45,445,352	38,774,240	32,609,017	31,669,341
Instructional staff	27,182,992	25,800,747	23,839,577	23,321,116	20,296,722
General district administration	4,806,793	4,824,709	4,002,357	3,652,984	3,609,379
School administration	44,299,264	41,903,250	38,826,491	32,973,442	31,523,849
Business	4,495,272	4,683,332	4,371,160	3,921,351	4,988,046
Operation and maintenance of facilities	52,717,003	48,342,785	45,849,214	39,856,238	39,592,423
Student transportation	19,654,998	18,150,033	16,549,332	15,234,293	13,336,035
Personnel, planning, and data processing	8,090,285	8,446,340	7,501,885	7,669,637	8,118,743
Debt Service:					
Principal	1,526,789	1,466,430	910,106	-	-
Interest	35,947	67,565	95,455	-	-
Total expenditures	<u>597,799,289</u>	<u>568,207,535</u>	<u>521,608,044</u>	<u>479,080,169</u>	<u>464,008,548</u>
Excess (deficiency) of revenues over (under) expenditures	<u>17,600,050</u>	<u>39,824,238</u>	<u>22,028,361</u>	<u>(7,072,439)</u>	<u>(19,150,335)</u>
Other financing sources (uses):					
Transfers in (out)	(413,553)	(432,441)	(348,311)	(354,883)	(236,085)
Issuance of subscription liabilities	1,958,434	2,554,265	287,001	-	-
Total other financing sources (uses)	<u>1,544,881</u>	<u>2,121,824</u>	<u>(61,310)</u>	<u>(354,883)</u>	<u>(236,085)</u>
Net change in fund balances	19,144,931	41,946,062	21,967,051	(7,427,322)	(19,386,420)
Fund balances - beginning	<u>189,718,741</u>	<u>147,772,679</u>	<u>125,805,628</u>	<u>133,232,950</u>	<u>152,619,370</u>
Fund balances - ending	<u>\$ 208,863,672</u>	<u>\$ 189,718,741</u>	<u>\$ 147,772,679</u>	<u>\$ 125,805,628</u>	<u>\$ 133,232,950</u>

Source: Information taken from the District's audited financial statements. This summary itself has not been audited.

2020	2019	2018	2017	2016
\$ 97,419,885	\$ 79,528,188	\$ 71,228,405	\$ 73,914,151	\$ 70,443,092
5,003,457	6,569,993	4,094,086	2,317,208	1,527,182
8,923,535	7,983,498	7,650,463	8,280,040	7,713,261
277,963,825	259,198,470	243,418,338	227,932,411	217,432,316
19,005,741	15,817,336	15,940,313	16,608,010	16,630,763
408,316,443	369,097,485	342,331,605	329,051,820	313,746,614
279,262,546	248,026,488	222,472,021	210,067,176	200,689,103
27,178,401	20,345,993	16,788,155	11,997,632	11,296,375
19,340,161	16,215,233	15,229,615	14,231,029	13,246,639
3,334,222	3,360,698	2,654,550	2,511,140	2,121,286
28,970,206	25,330,282	23,252,337	21,906,876	21,317,489
4,289,228	3,467,728	3,082,345	2,953,600	3,246,676
36,339,580	34,500,956	34,514,029	32,791,320	32,543,189
12,406,758	12,889,990	11,998,090	11,607,846	11,307,750
7,148,150	7,416,214	7,131,457	7,293,357	7,265,266
-	-	-	-	-
-	-	-	-	-
418,269,252	371,553,582	337,122,599	315,359,976	303,033,773
(9,952,809)	(2,456,097)	5,209,006	13,691,844	10,712,841
(206,051)	2,109,922	(221,594)	(175,023)	(171,461)
-	-	-	-	-
(206,051)	2,109,922	(221,594)	(175,023)	(171,461)
(10,158,860)	(346,175)	4,987,412	13,516,821	10,541,380
162,778,230	163,124,405	158,136,993	144,620,172	134,078,792
\$ 152,619,370	\$ 162,778,230	\$ 163,124,405	\$ 158,136,993	\$ 144,620,172

JORDAN SCHOOL DISTRICT

Historical Summaries of Values of Taxable Property

Last Ten Tax Years

December 31, 2015 through 2024

	Tax Year Ended December 31,				
	2024	% of	2023	2022	2021
	Taxable Value	T.V.	Taxable Value	Taxable Value	Taxable Value
<i>Set by State Tax Commission- Centrally Assessed</i>	\$ 3,161,872,424	6.4	\$ 2,632,146,177	\$ 3,891,494,090	\$ 2,835,770,356
<i>Set by County Assessor- Locally Assessed:</i>					
Real Property:					
Residential real estate-primary use	31,326,577,447	63.2	29,264,064,361	28,659,615,845	20,828,288,050
Residential real estate-not primary use	1,019,373,090	2.1	1,023,399,830	1,039,817,270	638,060,480
Commercial and industrial real estate	10,509,039,670	21.2	9,289,325,000	7,632,361,620	6,314,505,820
Agricultural - FAA	8,989,140	0.0	55,481,560	53,126,660	49,273,970
Unimproved non FAA	73,976,860	0.1	130,500	128,000	62,800
Total real property	42,937,956,207	86.6	39,632,401,251	37,385,049,395	27,830,191,120
Personal Property:					
Fee in lieu property	791,910,457	1.6	788,100,585	791,428,416	746,710,897
Mobile homes-primary residential use	5,168,917	0.0	2,280,250	2,621,335	2,711,690
Mobile homes-other use	1,881,043	0.0	1,724,353	745,746	991,607
Commercial and industrial property	2,660,771,958	5.4	2,214,887,861	1,770,974,903	1,634,237,726
Total personal property	3,459,732,375	7.0	3,006,993,049	2,565,770,400	2,384,651,920
Total locally assessed	46,397,688,582	93.6	42,639,394,300	39,950,819,795	30,214,843,040
Total taxable property	\$ 49,559,561,006	100.0	\$ 45,271,540,477	\$ 43,842,313,885	\$ 33,050,613,396

Source: Property Tax Division, Utah State Tax Commission

2020	2019	2018	2017	2016	2015
Taxable Value	Taxable Value	Taxable Value	Taxable Value	Taxable Value	Taxable Value
<u>\$ 2,384,641,079</u>	<u>\$ 2,744,573,816</u>	<u>\$ 2,476,284,043</u>	<u>\$ 2,263,803,330</u>	<u>\$ 2,314,465,710</u>	<u>\$ 2,291,176,345</u>
17,964,730,774	16,514,345,132	14,544,470,990	12,848,679,083	11,481,830,824	10,391,969,914
622,365,450	575,355,110	605,546,110	627,169,150	620,609,390	550,053,980
5,714,626,750	5,136,116,930	4,623,257,960	3,975,852,920	3,650,622,450	3,306,146,990
48,152,830	36,232,940	33,016,900	42,035,290	4,461,250	4,097,730
72,200	75,600	75,600	147,300	42,491,890	37,820,680
<u>24,349,948,004</u>	<u>22,262,125,712</u>	<u>19,806,367,560</u>	<u>17,493,883,743</u>	<u>15,800,015,804</u>	<u>14,290,089,294</u>
666,505,061	669,598,668	633,090,111	577,485,399	556,882,075	507,744,169
2,755,187	2,832,736	2,890,012	3,055,372	3,163,134	3,290,712
613,421	340,890	820,884	819,298	1,168,180	1,080,574
<u>1,478,914,542</u>	<u>1,437,612,493</u>	<u>1,295,228,628</u>	<u>1,240,796,463</u>	<u>1,183,655,421</u>	<u>1,122,932,571</u>
<u>2,148,788,211</u>	<u>2,110,384,787</u>	<u>1,932,029,635</u>	<u>1,822,156,532</u>	<u>1,744,868,810</u>	<u>1,635,048,026</u>
<u>26,498,736,215</u>	<u>24,372,510,499</u>	<u>21,738,397,195</u>	<u>19,316,040,275</u>	<u>17,544,884,614</u>	<u>15,925,137,320</u>
<u><u>\$ 28,883,377,294</u></u>	<u><u>\$ 27,117,084,315</u></u>	<u><u>\$ 24,214,681,238</u></u>	<u><u>\$ 21,579,843,605</u></u>	<u><u>\$ 19,859,350,324</u></u>	<u><u>\$ 18,216,313,665</u></u>

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SUBJECT: SUGGESTIONS AND COMPLAINTS

I. Board Directive

The Board recognizes that the free flow of information is basic to an effective school system. The Board authorizes the Administration to establish policy for receiving and responding to suggestions and complaints to improve and promote education within the District.

II. Administrative Policy

A. Suggestions shall be received and responded to according to the following administrative policy provisions:

1. Anyone may submit a suggestion, anonymously if preferred, to the District Administration or the Board of Education.
2. Suggestions may be mailed to the attention of the District Administration or the Board of Education, or emailed to individual District administrators and/or Board members.
3. Suggestions may also be made through an [online "suggestion box" on the District website](#).
4. Suggestions will be reviewed by the Administration and referred for consideration.

B. Complaints received through either the District website or the Utah State Board of Education public education hotline shall be received and responded to according to the following administrative policy provisions:

1. Anyone may submit a complaint, anonymously if preferred, to the District Administration and/or the Board of Education.
 - a. Complaints may be mailed to the attention of the District Administration or the Board of Education, or emailed to individual District administrators or Board members.
 - b. Complaints may also be made through an [online "hotline" on the District website](#).
2. Complaints through the District website or USBE hotline shall be forwarded to the appropriate personnel for investigation.
3. District Administration shall comply with the investigating and reporting procedures found in [State Rule 277-123-7 Process for Reporting Violations of Statute and Board Rule](#).
4. Board members shall receive a monthly summary of complaints from the Superintendent that includes whether the investigation found the alleged violation to be in or out of compliance.

SUBJECT: SUGGESTIONS AND COMPLAINTS FROM EMPLOYEES

I. Board Directive

The Board recognizes that the free flow of information is basic to an effective school system. The Board authorizes the Administration to establish policy for receiving and responding to employee-suggestions and complaints to improve and promote education within the District.

II. Administrative Policy

A. Suggestions ~~from employees~~ shall be received and responded to according to the following administrative policy provisions:

A. 1. Anyone ~~employee~~ may submit a suggestion, anonymously if preferred, to the District Administration or the Board of Education.

B. 2. Suggestions may be mailed to the attention of the District Administration or the Board of Education, or e-mailed to individual District administrators and/or Board members, ~~and/or may be deposited in a suggestion box provided by members of the Board at various locations throughout the District.~~

C. 3. Suggestions ~~from employees and/or patrons~~ may also be made through an online "suggestion box" on the District website:

4. Suggestions will be reviewed by the Administration and referred for consideration.

B. Complaints received through either the District website or the Utah State Board of Education public education hotline shall be received and responded to according to the following administrative policy provisions:

1. Anyone may submit a complaint, anonymously if preferred, to the District Administration and/or the Board of Education.

a. Complaints may be mailed to the attention of the District Administration or the Board of Education, or emailed to individual District administrators or Board members.

b. Complaints may also be made through an online "hotline" on the District website:

1-2. Complaints through the District website or USBE hotline shall be forwarded to the appropriate personnel for investigation.

3. District Administration shall comply with the investigating and reporting procedures found in State Rule 277-123-7 Process for Reporting Violations of Statute and Board Rule.

4. Board members shall receive a monthly summary of complaints from the Superintendent that includes whether the investigation found the alleged violation to be in or out of compliance.

JORDAN SCHOOL DISTRICT

Statement of

P O L I C Y

DRAFT

Number - A7

Effective - 8/2/94

Revision - 3/22/05

Reviewed- 5/28/13

Page - 2 of 1

SUBJECT: SUGGESTIONS AND COMPLAINTS FROM EMPLOYEES

a.-

Governance Process 103: BOARD MEMBERS' PRINCIPLES OF OPERATION - CONDUCT AND ETHICS

The Board commits itself and its members to ethical, professional, and lawful conduct, including proper use of authority and appropriate decorum when acting as Board members. In such conduct, the Board members shall fulfill the responsibilities set forth in the Oath of Office.

- A. Board of Education members shall have commitment to the owners, the people of Jordan School District, unconflicted by loyalties to staff, other organizations, and any personal interest as a parent or guardian of a student.
- B. Board members shall avoid conflicts of interest with respect to their Board responsibilities.
 1. Board members shall annually, by the first Board of Education meeting in January or upon discovery, disclose to the Board of Education their involvements with other organizations, with vendors, or any associations that are or might reasonably be seen as creating a conflict.
 2. In compliance with Utah Code 67-16-16, Board members shall complete an annual [Conflict of Interest Disclosure Statement](#) between January 1 and January 31 of each year.
 - a. All Board members shall disclose in writing a response to items described in [Utah Code 20A-11-1604-6](#).
 - b. The disclosure shall be posted on the District's website and will remain on the website until the Board member leaves office.
 3. Board Members shall comply with [Utah Code 67-16-6](#) and [67-16-7](#) requiring certain written disclosures to certain state and local officials if the Board Member:
 - a. is ever involved with or has significant changes to involvement with any business entity that is subject to the regulation of the school district; or
 - b. ever receives or agrees to receive compensation for assisting any person or business with any transaction involving the school district.These statements will be posted on the District's website until the Board member leaves office as required by these statutes.
 4. When the Board is to decide upon an issue about which a member has a conflict of interest, that member shall withdraw without comment, not only from the vote, but also from the deliberation.
 5. Board members shall not use their Board of Education positions to obtain employment in the District, or other advantages for themselves, family members, or close associates. Should a Board member apply for employment in Jordan School District, he or she must first resign from the Board of Education.
 6. Members shall not accept or receive, directly or indirectly, a personal financial benefit, or accept any gift, token, membership, or service as a result of a District purchase entered into or anticipated in the future, from any person, firm, or corporation.
- C. Board members shall recognize that authority rests with the Board only in official meetings and that the individual member has no legal status to bind the Board of Education outside such meetings.

Governance Process 103: BOARD MEMBERS' PRINCIPLES OF OPERATION - CONDUCT AND ETHICS

1. In all meetings, a majority of the members of the Board shall constitute a quorum for the transaction of business, and no action of the Board shall be valid unless such action shall receive the approval of a majority of all Board members present.
 2. Board members must follow all open meeting laws established by the current Utah Open Meeting Law.
 3. Individual Board members have no authority when interacting with the Superintendent or staff, except when explicitly authorized by the Board of Education.
 4. When speaking with the public, press, or other entities, individual Board members must recognize they have no authority to speak for the Board unless specifically authorized or to repeat explicitly stated Board decisions.
 5. When speaking as an individual, the appropriate title of the Jordan Board of Education member may be used.
 6. Except for participation in Board deliberation about whether the Superintendent or Business Administrator has achieved reasonable interpretation of Board policy, Board members will not express individual judgments of performance of employees of the Superintendent.
- D. When on social media Board members will:
1. Clarify that they are speaking as an individual and not for the Board, unless they have been directed by the Board to act as the spokesperson. In such directed instances they should ensure that only items that have been addressed by and voted on by the Board are shared.
 2. Not post statements that make it appear they have already formed an opinion on matters that are before the Board.
 3. On seeking input on an item coming before the Board, not indicate they will take the majority response to form their vote.
 4. Ensure they only post items that have been shared in an open meeting.
 5. Be respectful of the privacy of students and employees.
 6. Be cognizant of the fact that a Board member's posts may be subject to retention or disclosure in accordance with state public records laws or the District's record retention policies.
 7. Not accuse by name or position a Jordan District employee of wrongdoing.
- E. Board members shall honor the high responsibility that Board of Education membership demands by:
1. Thinking and acting always in terms of "students first."
 2. Understanding and accepting that the basic function of a Board member is "policymaking," not "administration."
 3. Ensuring that appropriate facilities and resources are provided for the proper functioning of the schools.
 4. Making policy decisions without submitting to political pressure.
 5. Representing the entire school community, not just the precinct from which the Board member was elected.

Governance Process 103: BOARD MEMBERS' PRINCIPLES OF OPERATION - CONDUCT AND ETHICS

6. Becoming well informed concerning the duties of Board members and proper functions of public schools.
 7. Ensuring that they are properly prepared to participate in Board deliberations.
 8. Exercising oversight on behalf of all students and constituents regarding District policy, goals, and programs.
 9. Refusing to discuss confidential business of the Board, including closed session items, anywhere but in the proper Board setting.
 10. Refraining from drawing harmful attention to an individual or a group associated with Jordan School District.
- F. Board members shall respect relationships with other members of the Board by:
1. Making decisions only after all facts bearing on a question have been presented and discussed.
 2. Respecting the right of others to their opinions and supporting the "majority rule" principle.
 3. Providing any prepared material for use during a Board meeting to all Board members prior to the meeting.
 4. Demonstrating respect for fellow Board members at all times.
- G. Board members shall maintain desirable relationships with the Superintendent and the staff by:
1. Employing the best professional leader available as Superintendent.
 2. Giving the Superintendent full administrative authority for properly discharging the professional duties of this position and by holding the Superintendent accountable for desired results.
 3. Having the Superintendent present at regular and special meetings of the Board. On rare occasion, the Superintendent may be excused at the discretion of the Board.
 4. Referring complaints to the Superintendent and discussing such complaints at a regular meeting only after failure of administrative solution.
- H. Board members shall meet responsibilities to the community by:
1. Appraising the present and future educational needs of the community.
 2. Communicating the goals and actions of the Board and District to the community.
 3. Insisting that all District business transactions be conducted on an open, ethical, and above-board basis.
 4. Vigorously seeking financial support for the schools.
 5. Involving the community in the schools and the educational process.
 6. Visiting schools and school functions regularly.
 7. Participating in community events.
- I. Board members shall strive to have meetings conducted in a businesslike manner with appropriate decorum through:

Governance Process 103: BOARD MEMBERS' PRINCIPLES OF OPERATION - CONDUCT AND ETHICS

1. Attending meetings and being prepared to participate.
 2. A well-planned agenda that is adjusted to focus on the Ends.
 3. Keeping discussion centered on the agenda and staying focused on Board business.
 4. Generally holding discussion after a motion and a second, with allowance for each member to speak on each issue.
 5. Balanced participation, with everyone participating and no one dominating.
 6. Sharing viewpoints in a clear, concise manner.
 7. Accomplishing work in an atmosphere of trust and openness, with respect and courtesy.
 8. Taking action at the policy level rather than the operational level.
 9. Monitoring policies to facilitate rigorous accountability and assurance of Superintendent performance.
 10. Supporting the Superintendent's reasonable interpretation of applicable Board policies, or further clarifying Board intention by revising the policies.
 11. Making decisions based on information garnered from community input, both formal and informal.
- J. The Board will govern lawfully on behalf of students with an emphasis on strategic leadership for the future of Jordan School District through:
1. Outward vision rather than an internal preoccupation or personal agenda.
 2. Encouragement of diversity in viewpoints.
 3. Strategic leadership more than administrative detail.
 4. Clear distinction of Board and Superintendent roles.
 5. Collective rather than individual decisions.
 6. Future thinking, rather than past or present.
 7. Governing proactively rather than reactively.
- K. Board members shall further meet the minimum standards for their elected office by:
1. Annually committing in writing to abide by a [Statement of Ethical Behavior](#).
 - ~~2.~~ 2. Completing Utah State Board of Education training on internal audits every two years, or when membership on the Board's District Finance and Audit Advisory Committee changes, as required by [USBE Rule R277-113-4-1](#).
 - ~~2.3.~~ 2.3. Completing during their first year in office, the Utah State Board of Education's hotline training, as required by USBE Rule R277-123-7.

Appendix - GUIDELINES FOR NEW BOARD MEMBER ORIENTATION

Reference: [GP101 Governing Style](#)

In accordance with Board policy [GP101 Governing Style](#), new Board member orientation shall occur between the election of new Board members and January 1.

- A. After Board discussion, the Executive Committee or designee shall orient new Board members, providing information about the following items:
1. Policy Governance including
 - a. Duties, responsibilities, expected conduct, and limitations of the Board.
 1. Conflict of Interest Disclosure Statement
 2. Statement of Ethical Behavior
 - b. Duties of the Board officers; when and how the vote for these positions will occur.
 - c. Delegation to the Superintendent and holding the Superintendent and District accountable, including how to resolve concerns regarding District issues.
 - d. Establishing Ends Policies (goals) for the District and limitations on the means used to achieve the goals.
 2. Explanation and history of issues currently before the Board.
 3. Tour of Board rooms including microphones and amenities.
 4. List of upcoming conferences including dates, location, transportation and expectations.
 5. List of meetings Board members attend including times and locations.
 6. List of Board committees and invitations to attend each.
 7. The difference between the work done in study session and regular Board meetings.
 8. Parliamentary procedure basics including how votes are taken in the Board meeting and how a majority is determined in study session.
 9. When major items occur during the year according to Policy Governance (budget, administrator changes, etc.).
 10. Roster of Board members including contact information.
- B. The following items should be included in the orientation provided by the Superintendent or designee.
1. Tour of the Auxiliary Services Building and the District Offices.
 2. Tour of schools (one or two in the new Board member's area).
 3. Payroll and insurance information (new hire orientation through Human Resources)
 4. Reimbursements for mileage and where the forms are located.
 5. Parking permits and building access to be issued after Board member is sworn in.
 6. List of administrators including contact information.
 7. Presentation by each District department on general function of that department.
 - a. Administrators of Schools
 - b. Accounting
 - c. Auxiliary Services

Appendix - GUIDELINES FOR NEW BOARD MEMBER ORIENTATION

Reference: [GP101 Governing Style](#)

- d. Communications
 - e. Curriculum and Staff Development
 - f. Facility Services
 - g. Information Systems
 - h. Human Resources
 - i. Insurance
 - j. Jordan Education Foundation
 - k. Nutrition Services
 - l. Payroll
 - m. Purchasing
 - n. Student Services
 - o. Special Education
 - p. Transportation
8. Provide login information and training on use of Board online document system (BoardDocs).
9. Provide technology/electronic device for participation in Board meetings and communication.
- C. New Board members should be given the following resources to study on their own:
1. Utah School Boards Association (USBA)
 - New Board Member Workshop (in-person; December)
 - PowerUp Training
 - USBA Resources (requires member login)
 - Education Documents & Articles
 - USBA Recommended Videos
 - Acronyms
 - School Fees Audit 2018
 - Utah School Safety Advisory Committee Framework Similarities
 - Teacher Student Success Act (TSSA) Presentation 2017
 - USBA Articles & Recommended Readings
 - Every Student Succeeds Act (ESSA) Documents
 - USBA Handbook
 - ADA in Our Schools
 - Teacher Shortage Study
 - Master Board Award
 - Legislation
 - Advocacy
 - Board Governance
 - Membership Tools
 - Open Meetings Handbook

Appendix - GUIDELINES FOR NEW BOARD MEMBER ORIENTATION

Reference: [GP101 Governing Style](#)

- Risk Management & Loss Control
 - Active Shooter
 - ADA in Our Schools

- 2. Utah.gov
 - Public Meeting Act Training (required)
 - Utah State Auditor Training (link to the Auditor's training portal)
 - How Utah Schools Are Funded

- 3. Utah State Board of Education
 - Training on internal audits (R277-133-4) (required)
 - Hotline training (R277-123-7(1)) (required)

- 4. NSBA
 - NSBA Connect - community discussions (requires member login)

- 5. Jordan School District
 - Board of Education
 - Board Policies
 - Board Meetings
 - Committee Assignments
 - Voting District Maps
 - BoardDocs
 - Administrative Policies
 - Directories
 - District Departments
 - Accounting, Budgets & Audits
 - Purchasing Policies & Guidelines
 - General Information

- D. After three months of Board work, the Executive Committee or their designees will meet with each new Board member to follow up on each item listed above and resolve any lingering concerns or questions.