South Summit School District
Achieving Excellence

Board of Education Board of Education Regular Meeting
Monday, November 9, 2026 at 6:00 PM

A Board of Education Regular Meeting of the Board of Education of South Summit School District will be held on Monday, November 9, 2026 beginning at 6:00 PM in the Boardroom, 285 East 400 South, Kamas, Utah 84036. All times listed are general in nature and are subject to change by the conducting Board Member.

Electronic and telephonic participation may be available for Board Members. The Board Room at 285 E. 400 S. will be the anchor location for any electronic or telephonic participation.

This meeting can also be viewed via the South Summit School District YouTube Channel.

The subjects to be discussed or considered, or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice. Unless removed from the consent calendar, items identified within the consent agenda will be acted on at one time.

The students, parents, employees and patrons of South Summit School District are both teachers and learners; we are responsible for supporting one another in reaching our highest potential as individuals, families and citizens.

I. **INTRODUCTORY ITEMS**
- A. Welcome and Call to Order
  - 1. Guests
- B. Vision and Mission Statements
  - **Description:**
  - Board President Weller will review the Vision and Mission Statements

Vision Statement:
South Summit School District — valuing individuals and **preparing** them for **success.**

Mission Statement:
We **support, empower,** and **inspire** individuals to **promote** and **achieve** academic and character **excellence.**

- C. Pledge of Allegiance
  - **Description:** Student Board Member Isabelle Smith will lead the Pledge of Allegiance.

II. **DISTRICT UPDATES**
- A. Business Administrator Update
  - **Description:**

1. Financial Audit Presentation (Squire)

- B. Student Board Member Items
- C. Spotlight
  - 1. Senior Class Officers
    - **Description:** Senior Dinner proposal

Gigi Castellano - President
Avree Carpenter - Vice President
Mya Smith - Secretary

Seanie Sennas - Activities Chair
Maycee Gowdy - Communication Chair

D. Middle School Data Report
Description:

2. SSMS Data Report

E. Director Reports
Description:

3. Evaluation Committee
4. Transportation Department Update

F. Superintendent Update
Description: A) Draft Student Performance Targets
B) Strategic Plan Pillar Discussion
C) Proposed Data Review Schedule
D) Structure of Teacher Evaluation Committee

III. **PROCEDURAL UPDATE**
Description:

5. Procedure 6001-A Student Enrollment and Admissions

IV. **RECESS**

V. **PUBLIC INPUT**

VI. **ACTION ITEMS**

A. Financial Audit
B. **Consent Agenda Instructions**
Description: The Chair or Board Secretary will present the consent agenda and invite members to request that any item be removed for separate discussion and vote. The remaining consent agenda items will be considered for approval by a single vote.
C. Consent Agenda
1. October 2026 Financials

1. OCT 2026 Revenue Report
2. OCT 2026 Expense Report
3. OCT 2026 Vendor Payment Report

2. Meeting Minutes
Description:

6. October 12 Work Session Minutes
7. October 12 Regular Meeting Minutes

3. Consent Agenda - New Employees
Description: Nicole Young - SSAFC
Berkeley Hyde - SSAFC
4. Consent Agenda - New Employees
Description: SSAFC - Kyson Woolstenhulme
SSAFC - Sara Charboneau
5. Consent Agenda - New Employee
Description: Janine Ross - Substitute
6. Consent Agenda - New Employees
Description: Rondel Clegg - SSMS Secretary
Levi Jones SSAFC
Alexis Scow SSAFC

Allyson Bateman - SSAFC

7. Consent Agenda: SSMS School Counselor
   Description: SSMS School Counselor - Shanna Atkinson
8. 2026 Winter Sports Coaches
   Description: 2026 Winter Sports Coaches
9. Volunteers with approved background checks
10. Policies for 2nd Reading
    a. Policy 2001 - Budgeting Policy - 2nd Reading
    b. Policy 2009 - Conflict of Interest - 2nd Reading
    c. Policy 4021 - Concurrent Enrollment - 2nd Reading
       Description: This policy was tabled in the September Board Meeting. The Board requested that the fees and graduation information be added back into the policy.
    d. Policy 5022 - Leave Benefits for 2nd Reading
    e. Policy 5042 - Background Checks - 2nd Reading
    f. Policy 5081 - Employee Codes of Conduct - 2nd Reading
       Description: Updated name to Employee Codes of Conduct and updated state codes.
    g. Policy 5085 - Employment Student Support and Scope of Practice - 2nd Reading
11. Homeschool Affidavits
    Description:

8. Homeschool 1: 11th Grade
9. Homeschool 2: 5th Grade

12. Out of State Travel Requests
    Description:

10. FETC - Middle School #1 - Orlando, FL
11. FETC - Middle School #2 - Orlando, FL
12. 8th Grade Yellowstone Capstone

13. Miscellaneous

D. Policy 5060 Orderly Termination of Employees - 1st Reading
   Description: Policy 5060 Orderly Termination of Employees - 1st Reading

VII. **BOARD ITEMS**

A. Board Items
   Description: Holiday Lunch Dates

13. SSHS - December 11th at 12:30
14. SSMS - December 16th at 11:15
15. SSES
16. Silver Summit - December 18th at 11:30
17. Bus Garage -

VIII. **CLOSED SESSION**

Description:

Closed Session Reasoning: 52-4-204 and 52-4-205

If, during the meeting, the discussion on any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with Utah's Open and Public Meeting Act, Title 52, section 4, Paragraphs 4 through 10, UCA. Before a closed meeting is convened, the presiding office will publicly identify the section or section of the

act authorizing the closed meeting. All final votes, actions, or decision will be taken in an open meeting. Electronic and telephonic participation may be available for board members. The board room at 285 E. 400 S. in Kamas, UT will be the anchor location for any electronic or telephonic participation.

IX. **ADJOURNMENT**



SOUTH SUMMIT SCHOOL DISTRICT

Financial Statements

Year Ended June 30, 2026

SOUTH SUMMIT SCHOOL DISTRICT
Table of Contents
Year Ended June 30, 2026

	Page
FINANCIAL SECTION:	
Independent Auditor's Report	1
Management's Discussion and Analysis	4
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	13
Statement of Activities	14
Fund Financial Statements:	
Balance Sheet - Governmental Funds	15
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	16
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	17
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	18
Notes to the Basic Financial Statements	19
Required Supplementary Information	
Budgetary Comparison Schedule - *General Fund*	39
Schedules of the District's Proportionate Share of the Net Pension Liability (Asset) - Utah Retirement Systems	40
Schedules of District Contributions - Utah Retirement Systems	41
Schedule of the Changes in the District's Retirement Pension Liability and Related Ratios	42
Notes to Required Supplementary Information	43
Combining and Individual Fund Statements and Schedules:	
Major funds:	
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - *General Fund*	45
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - *Capital Projects Fund*	46

SOUTH SUMMIT SCHOOL DISTRICT
Table of Contents
Year Ended June 30, 2026

Page

FINANCIAL SECTION (Continued):

Nonmajor Special Revenue Funds:

Combining Balance Sheet - Nonmajor Governmental Funds 47

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds 48

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - *School Lunch* 49

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - *Student Activities* 50

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - *Pass-Through Taxes* 51

Compliance Reports:

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 52

Independent Auditor's Report on Compliance and Report on Internal Control over Compliance Required by the *State Compliance Audit Guide* 54

FINANCIAL SECTION

Independent Auditor's Report

Board of Education
South Summit School District

Report on the Basic Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of South Summit School District (the District) as of and for the year ended June 30, 2026, 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 accompanying 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 the District as of June 30, 2026, and the respective changes in financial position 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 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 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 opinions. 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 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 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 budgetary comparison schedule – *general fund*, the schedules of the District's proportionate share of the net pension liability (asset) – Utah Retirement Systems, the schedules of District contributions – Utah Retirement Systems, the schedule of changes in the District's retirement pension liability and related ratios, and the related notes to the required supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic

financial statements. We do not express an opinion or provide any assurance on the required supplementary information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 9, 2026, 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 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 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.

Squire & Company, PC

Orem, Utah
October 9, 2026

South Summit School District
Management's Discussion and Analysis (MD&A)

As management of the South Summit School District (the District), we offer the readers of the District's financial statements this management discussion and analysis (MD&A). The MD&A provides a narrative overview and analysis of the financial statements of the District for the fiscal year ended June 30, 2026, focusing on why amounts changed from the prior year.

Overview of the Financial Statements

The discussion and analysis provided here is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) the notes to financial statements. This report also includes supplementary 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 the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The governmental activities of the District include instruction, supporting services, nutrition services, and community services. These functions are principally supported by taxes and intergovernmental revenues.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been 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 the funds of the District are classified as governmental 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 assessing a government'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 government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains five 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* and *capital projects fund*, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the governmental funds is provided in the combining and individual statements and schedules section of this report.

Notes to the Financial Statements

The notes provide additional information that is necessary to acquire a full understanding of the data provided in the financial statements. The District uses notes to (1) present information in greater detail than is possible within the financial statements themselves, (2) explain the nature of amounts reported in the financial statements and how those amounts were determined, and (3) report certain information that does not meet the requirements for inclusion in the financial statements (such as certain contingencies).

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information*. The District presents budgetary comparison schedules for the *general fund* and information concerning the District's proportional share of the unfunded obligation of the defined benefit pension plans administered by Utah Retirement Systems and its progress in funding obligations to provide pension benefits to its employees.

The combining and individual statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on budgetary comparisons and pensions.

Financial Summary and Detailed Analysis

Government-wide Statement of Net Position

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 $88.9 million, at the close of the most recent fiscal year.

SOUTH SUMMIT SCHOOL DISTRICT'S Net Position
(in millions of dollars)
June 30, 2026 and 2025

	Governmental activities		Total change
	2026	2025	2026-2025
Current and other assets	$ 73.9	$ 69.8	$ 4.1
Capital assets	50.1	52.4	(2.3)
Total assets	124.0	122.2	1.8
Deferred outflows of resources	4.0	4.7	(0.7)
Current and other liabilities	4.0	5.9	(1.9)
Long-term liabilities outstanding	6.4	8.3	(1.9)
Total liabilities	10.4	14.2	(3.8)
Deferred inflows of resources	28.7	24.8	3.9
Net position:			
Net investment in capital assets	49.3	51.5	(2.2)
Restricted	18.9	16.5	2.4
Unrestricted	20.7	19.9	0.8
Total net position	$ 88.9	$ 87.9	$ 1.0

The District has three classifications of net position: net investment in capital assets, restricted, and unrestricted.

- *Net Investment in Capital Assets*—The largest portion of the District's net position, $49.3 million, reflects its investment in capital assets (e.g., land, construction in progress, buildings and improvements, furniture and equipment, and subscription assets), net of accumulated depreciation and less any related outstanding debt that was used to acquire those assets. The District uses these capital assets to provide a variety of services to the community. 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.

- *Restricted*—A portion of the District's net position, $18.9 million, is resources that are subject to external restrictions on how they may be used.

- *Unrestricted*—The remaining net position, $20.7 million, is unrestricted. This balance is net of the District's proportionate share of net pension liabilities and related deferred outflows and inflows of resources of the defined benefits pension plans administered by Utah Retirement Systems.

The District experienced the following changes in the statement of net position:

- *Current and Other Assets*—Current and other assets increased by $4.1 million, or 5.9 percent, compared with the prior year. This increase was primarily due to higher year-end cash and investment balances and an increase in property taxes levied for the future year.

- *Current and Other Liabilities*—Current and other liabilities decreased by $1.9 million, or 32.2 percent, compared to the prior year. This decrease was primarily due to decreases in accounts payable.

- *Long-Term Liabilities Outstanding*—Long-term liabilities outstanding decreased by $1.9 million, or 22.9 percent, compared with the prior year. This decrease was primarily due to a decrease in the net state retirement pension liability.

- *Deferred Inflows of Resources*—Deferred inflows of resources increased by $3.9 million, or 15.7 percent, compared with the prior year. This increase was primarily due to an increase in property taxes levied for the future year and increases in amounts related to state retirement pensions.

Government-wide Statement of Activities

The District's overall net position increased by $1.6 million from the prior fiscal year. The reasons for this overall increase are discussed in the following section.

SOUTH SUMMIT SCHOOL DISTRICT'S Changes in Net Position
(in millions of dollars)
Years Ended June 30, 2026 and 2025

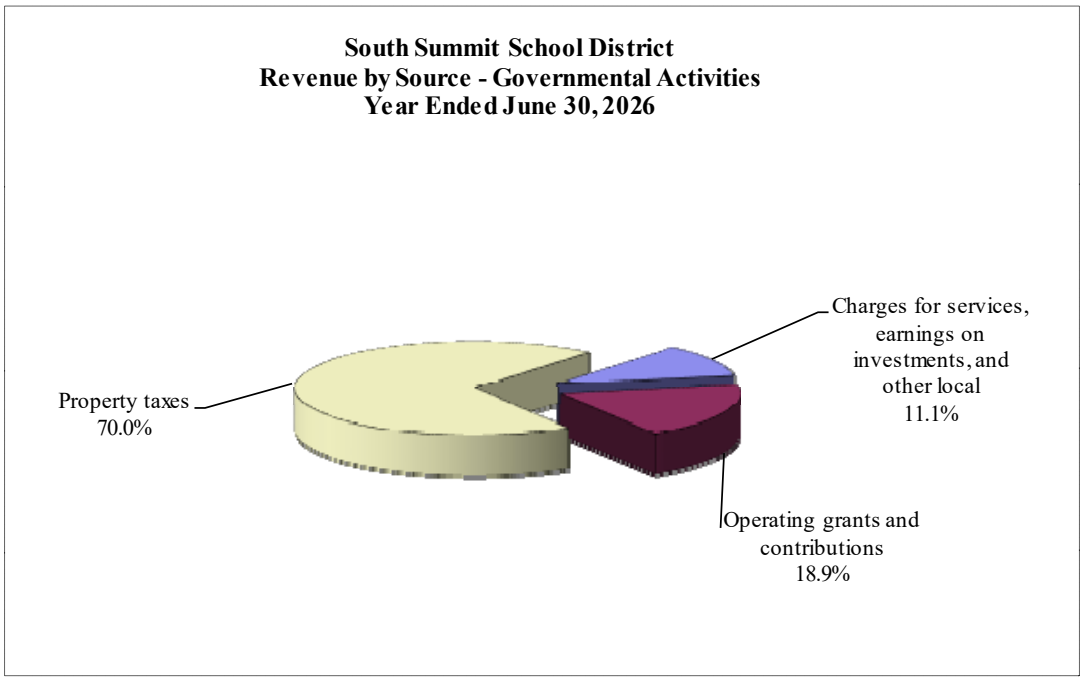
	Governmental activities		Total change
	2026	2025	2026-2025
Revenues:			
Program revenues:			
Charges for services	$ 2.0	$ 2.1	$ (0.1)
Operating grants and contributions	7.5	7.2	0.3
General revenues:			
Property taxes	27.7	26.2	1.5
Federal and state aid not restricted to specific purposes	-	0.1	(0.1)
Earnings on investments	1.9	2.0	(0.1)
Other local	0.5	0.3	0.2
Total revenues	39.6	37.9	1.7
Expenses:			
Instruction	23.0	18.3	4.7
Supporting services:			
Students	2.1	2.1	-
Instructional staff	1.8	1.7	0.1
General administration	1.2	1.2	-
School administration	2.1	2.0	0.1
Central	1.0	1.0	-
Operation and maintenance of facilities	3.2	3.2	-
Student transportation	1.4	1.1	0.3
School lunch services	0.8	0.8	-
Community services	1.4	1.4	-
Total expenses	38.0	32.8	5.2
Change in net position	1.6	5.1	(3.5)
Net position - beginning, as previuosly reported	87.9	82.8	5.1
Change in financial reporting entity	(0.6)	-	(0.6)
Net position - beginning, as restated	87.3	82.8	4.5
Net position - ending	$ 88.9	$ 87.9	$ 1.0

- *Property Taxes*—Property tax revenues increased by 5.7 percent in 2026 to $27.7 million as a result of a combination of an increase in the taxable value of property and a decrease in the overall tax rate. The District contributed $0.2 million of property taxes to other governments.

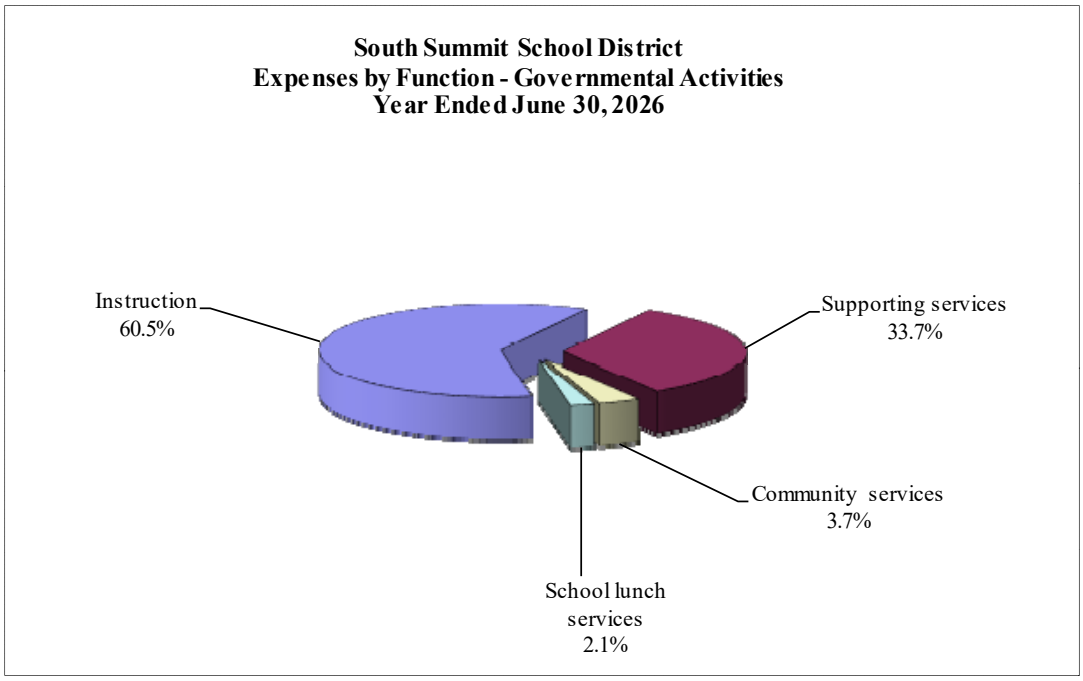
- *Operating Grants and Contributions* and *Federal and State Aid Not Restricted to Specific Purposes*—State revenues increased by $0.3 million. State revenue is based primarily on weighted pupil units (WPU) and other appropriations. If a student is in membership a full 180 days, the state awards us one WPU. Certain students receive a weighting greater than one. The state guarantees that if taxes collected from the basic levy do not provide money equal to the WPU, the state will make up

the difference with state funding. The value of the WPU increased by 4.0 percent during the year ended June 30, 2026 ($4,674 during 2026 as compared to $4,494 in 2025). The combination of an increase in the value of the WPU and a decrease in student membership resulted in a minimal increase of state WPU-based program revenue compared to the prior year.

Federal revenues decreased by $0.1 million. This decrease was primarily a result of the changes in funding the District received for the Medical Assistance Program.



- *Instruction*—Instruction expense increased by 25.7 percent in 2026 to $23.0 million. This increase was primarily a result of increases in salaries and related benefits and repairs and maintenance costs on facilities used for instruction.



Governmental Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is 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 the differences between their assets, liabilities, and deferred inflows of resources as fund balance, which is divided into nonspendable, restricted, and unrestricted portions. *Nonspendable* includes endowments, inventories, and prepaid items that are not expected to be converted to cash. *Restricted* includes net fund resources that are subject to external constraints due to state or federal laws, or externally imposed conditions by grantors or creditors. Restrictions include tax revenues levied for specific purposes. The unrestricted fund balance is, in turn, subdivided between committed, assigned, and unassigned portions. *Committed* balances reflect the self-imposed limitation on the use of otherwise available expendable financial resources in governmental funds. *Assigned* balances in the general fund and other governmental funds are those that do not meet the requirements of restricted or committed but that are intended to be used for specific purposes. *Unassigned* balances in the general fund are all other available net fund resources.

The District reports two major funds individually in the governmental fund financial statements: *general fund* and *capital projects fund*.

- *General Fund*—The *general fund* is the primary operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the *general fund* was $18.6 million, while total fund balance increased to $23.9 million. As a measure of the *general fund's* liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total *general fund* expenditures. Unassigned fund balance represents 65.2 percent of total *general fund* expenditures, while total fund balance represents 83.9 percent of that same amount.

  The fund balance of the District's *general fund* increased by $2.5 million during the current fiscal year. This increase in fund balance is similar to the increase in the prior year. The discussion of property tax revenue, state and federal revenue, and instruction expenses in the analysis of governmental activities applies to the general fund.

- *Capital Projects Fund*—The *capital projects fund* reported a fund balance of $18.2 million, a $2.3 million increase from the prior year. This increase in fund balance was caused mainly by the collection of property taxes and earnings on investments exceeding capital expenditure needs in the current year.

Significant Capital Asset and Long-term Financing Activity

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2026 amounts to $50.1 million (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, equipment and buses, and subscription assets. The total decrease in capital assets for the current year was $2.3 million or 4.3 percent.

SOUTH SUMMIT SCHOOL DISTRICT'S Capital Assets
(net of accumulated depreciation, in millions of dollars)
June 30, 2026 and 2025

	Governmental activities		Total change
	2026	2025	2026-2025
Land and construction in progress	$ 7.0	$ 9.2	$ (2.2)
Buildings and improvements	39.8	40.7	(0.9)
Furniture and equipment	3.2	2.4	0.8
Subscription assets	0.1	0.1	-
Total capital assets	$ 50.1	$ 52.4	$ (2.3)

Additions to capital assets during the current fiscal year included construction in progress and computer equipment.

Additional information on the District's capital assets can be found in Note 4 of this report.

Long-term Financing

At the end of the current fiscal year, the District had total long-term financing liabilities of $0.8 million, which was composed of notes payable from direct borrowing. During the current year, long-term financing liabilities increased by $0.8 million.

SOUTH SUMMIT SCHOOL DISTRICT'S Outstanding Debt
(net of accumulated amortization, in millions of dollars)
June 30, 2026 and 2025

	Governmental activities		Total change
	2026	2025	2026-2025
Note payable from direct borrowing	$ 0.8	$ -	$ 0.8

Additional information on the District's long-term financing can be found in Note 8 of this report.

Currently Known Facts, Decisions, or Conditions

The District is aware of the following items that will impact future finances and were considered in developing the following fiscal year budget.

- *State Revenue*—During the 2026 General Session, the Utah Legislature increased the value of the Weighted Pupil Unit (WPU) by 4.2 percent, from $4,674 in fiscal year 2026 to $4,870 in fiscal year 2027. The increase is expected to increase state funding available to the District, although the ultimate impact will depend on enrollment and other WPU funding factors.

- *Enrollment*—The District anticipates student membership to remain relatively constant for the foreseeable future. The following enrollment information is based on the annual October 1 count:

SOUTH SUMMIT SCHOOL DISTRICT'S Enrollment
October 1 Count

School Year	Enrollment	Change
2025-26	1,516	(3.62)%
2024-25	1,573	(3.62)%
2023-24	1,632	(2.22)%
2022-23	1,669	0.91 %
2021-22	1,654	1.16 %

Requests for Information

This financial report is designed to provide citizens, taxpayers, students, and investors and creditors with a general overview of South Summit School District's finances and to demonstrate its accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Office of the Business Administrator, South Summit School District, 285 E 400 S, Kamas, UT 84036.

Basic Financial Statements

SOUTH SUMMIT SCHOOL DISTRICT
Statement of Net Position
June 30, 2026

	Governmental Activities
Assets:	
Cash and investments	$ 45,916,970
Receivables:	
Property taxes	27,262,900
Other local	1,924
State	637,355
Federal	76,930
Inventories and prepaid items	14,138
Capital assets:	
Land and construction in progress	7,043,650
Depreciable, net of accumulated depreciation	43,106,332
Total assets	124,060,199
Deferred outflows of resources:	
Related to state retirement pensions	3,702,533
Related to district retirement pension	267,338
Total deferred outflows of resources	3,969,871
Liabilities:	
Accounts payable	306,580
Accrued salaries and benefits	2,465,154
Accrued expenses	8,279
Unearned revenue:	
State	1,267,074
Federal	3,601
Noncurrent liabilities:	
Due and payable within one year	533,841
Due and payable after one year	5,883,805
Total liabilities	10,468,334
Deferred inflows of resources:	
Property taxes levied for future year	25,893,865
Related to state retirement pensions	2,735,234
Related to district retirement pension	79,335
Total deferred inflows of resources	28,708,434
Net position:	
Net investment in capital assets	49,310,678
Restricted for:	
Capital projects	18,401,199
School lunch services	157,514
Other purposes	238,937
Unrestricted	20,744,974
Total net position	$ 88,853,302

The accompanying notes are an integral part of this financial statement.

SOUTH SUMMIT SCHOOL DISTRICT
Statement of Activities
Year Ended June 30, 2026

Activities and Functions	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Total Governmental Activities
Governmental activities:				
Instruction	$ 22,994,867	$ 900,503	$ 5,078,418	$ (17,015,946)
Supporting services:				
Students	2,126,409	-	657,754	(1,468,655)
Instructional staff	1,819,539	-	453,835	(1,365,704)
General administration	1,168,721	-	1,249	(1,167,472)
School administration	2,135,460	-	261,982	(1,873,478)
Central	1,025,883	-	3,962	(1,021,921)
Operation and maintenance of facilities	3,214,467	244,132	98,659	(2,871,676)
Student transportation	1,383,708	-	362,955	(1,020,753)
School lunch services	781,279	244,063	381,750	(155,466)
Community services	1,363,481	648,088	87,978	(627,415)
Total school district	$ 38,013,814	$ 2,036,786	$ 7,388,542	(28,588,486)

General revenues:	
Property taxes levied for:	
Basic	10,590,207
Voted local	3,692,071
Board local	7,917,180
Capital local	5,228,474
Pass-through taxes	227,360
Total property taxes	27,655,292
Federal and state aid not restricted to specific purposes	47,217
Earnings on investments	1,865,612
Other local	501,097
Total general revenues	30,069,218
Change in net position	1,480,732
Net position - beginning, as previously reported	87,899,275
Change in financial reporting entity	(526,705)
Net position - beginning, as restated	87,372,570
Net position - ending	$ 88,853,302

The accompanying notes are an integral part of this financial statement.

SOUTH SUMMIT SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2026

	Major Funds		Other Governmental Funds	Total Governmental Funds
	General	Capital Projects		
Assets:				
Cash and investments	$ 27,002,540	$ 18,292,476	$ 621,954	$ 45,916,970
Receivables:				
Property taxes	21,899,672	5,158,131	205,097	27,262,900
Other local	1,874	-	50	1,924
State	502,459	85,005	49,891	637,355
Federal	76,930	-	-	76,930
Inventories and prepaid items	6,810	-	7,328	14,138
Total assets	$ 49,490,285	$ 23,535,612	$ 884,320	$ 73,910,217
Liabilities:				
Accounts payable	$ 70,411	$ 236,169	$ -	$ 306,580
Accrued salaries and benefits	2,464,039	-	1,115	2,465,154
Accrued expenses	8,279	-	-	8,279
Unearned revenue:				
State	1,267,074	-	-	1,267,074
Federal	3,601	-	-	3,601
Total liabilities	3,813,404	236,169	1,115	4,050,688
Deferred inflows of resources:				
Unavailable property taxes	988,558	232,828	6,817	1,228,203
Property taxes levied for future year	20,797,341	4,898,244	198,280	25,893,865
Total deferred inflows of resources	21,785,899	5,131,072	205,097	27,122,068
Fund balances:				
Nonspendable:				
Inventories and prepaid items	6,810	-	7,328	14,138
Restricted for:				
Capital projects	-	18,168,371	-	18,168,371
School lunch services	-	-	150,186	150,186
Other	238,937	-	-	238,937
Committed to:				
Economic stabilization	672,498	-	-	672,498
Employee and retiree benefits	2,293,447	-	-	2,293,447
Community recreation	2,071,960	-	-	2,071,960
Student activities	-	-	520,594	520,594
Assigned to:				
Programs	49,505	-	-	49,505
Unassigned	18,557,825	-	-	18,557,825
Total fund balances	23,890,982	18,168,371	678,108	42,737,461
Total liabilities, deferred inflows of resources, and fund balances	$ 49,490,285	$ 23,535,612	$ 884,320	$ 73,910,217

The accompanying notes are an integral part of this financial statement.

SOUTH SUMMIT SCHOOL DISTRICT
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2026

Total fund balances for governmental funds		$ 42,737,461
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds. Those assets consist of:		
Land	$ 6,918,471	
Construction in progress	125,179	
Buildings, net of $34,401,521 accumulated depreciation	39,927,798	
Furniture and equipment, net of $5,388,074 accumulated depreciation	3,174,563	
Subscription assets, net of $49,639 accumulated depreciation	3,971	50,149,982
Some of the District's property taxes will be collected after year end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred inflows of resources in the funds.		
Unavailable property taxes		1,228,203
Long-term liabilities that pertain to governmental funds are not due and payable in the current period and therefore are not reported as fund liabilities; these accounts are reported in the statement of net position.		
Note payable		(839,304)
Long-term employee benefit obligations and related deferrals are not due and payable in the current period and therefore are not reported in the funds; these accounts are reported in the statement of net position.		
Deferred outflows of resources related to state retirement pensions	3,702,533	
Deferred outflows of resources related to District retirement pension	267,338	
Net pension liability	(3,876,091)	
District retirement liability	(466,018)	
Healthcare related termination benefit liability	(109,493)	
Compensated absences	(1,126,740)	
Deferred inflows of resources related to state retirement pensions	(2,735,234)	
Deferred inflows of resources related to District retirement pension	(79,335)	(4,423,040)
Total net position of governmental activities		$ 88,853,302

The accompanying notes are an integral part of this financial statement.

SOUTH SUMMIT SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
Year Ended June 30, 2026

	Major Funds		Other Governmental Funds	Total Governmental Funds
	General	Capital Projects		
Revenues:				
Local sources:				
Property taxes	$ 21,900,119	$ 5,213,586	$ 227,360	$ 27,341,065
Earnings on investments	1,061,408	804,195	9	1,865,612
Other local sources	1,064,732	223,066	1,109,197	2,396,995
State	6,559,476	85,005	181,760	6,826,241
Federal	367,188	-	242,330	609,518
Total revenues	30,952,923	6,325,852	1,760,656	39,039,431
Expenditures:				
Current:				
Instruction	15,440,124	1,566,128	676,542	17,682,794
Supporting services:				
Students	2,083,628	-	-	2,083,628
Instructional staff	1,736,114	-	-	1,736,114
General administration	1,059,436	-	-	1,059,436
School administration	2,035,711	6,042	-	2,041,753
Central	1,001,646	2,124	-	1,003,770
Operation and maintenance of facilities	3,021,486	45,442	-	3,066,928
Student transportation	986,306	168,856	-	1,155,162
School lunch services	7,608	-	750,538	758,146
Community services	1,118,976	-	227,360	1,346,336
Capital outlay	-	3,511,475	-	3,511,475
Total expenditures	28,491,035	5,300,067	1,654,440	35,445,542
Excess of revenues over expenditures	2,461,888	1,025,785	106,216	3,593,889
Other financing source:				
Proceeds from sale of capital assets	2,143	149,317	-	151,460
Issuance of note payable	-	1,138,697	-	1,138,697
Total other financing sources	2,143	1,288,014	-	1,290,157
Net change in fund balances	2,464,031	2,313,799	106,216	4,884,046
Fund balances - beginning, as previously reported	21,426,951	15,854,572	1,098,597	38,380,120
Change in financial reporting entity	-	-	(526,705)	(526,705)
Fund balances - beginning, as restated	21,426,951	15,854,572	571,892	37,853,415
Fund balances - ending	$ 23,890,982	$ 18,168,371	$ 678,108	$ 42,737,461

The accompanying notes are an integral part of this financial statement.

SOUTH SUMMIT 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, 2026

Net change in fund balances-total governmental funds		$ 4,884,046
The change in net position reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with an initial, individual cost of more than $5,000 for land and equipment and $100,000 for buildings and related improvements are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. The net effect of transactions involving capital assets increased net position in the current period.		
Capital outlays	$ 506,508	
Proceeds from sale of capital assets	(151,460)	
Gain on disposal of capital assets	140,888	
Depreciation expense	(2,617,612)	(2,121,676)
Property taxes are recognized when levied (when claim to resources is established) rather than when available. The portion not available soon enough to pay for the current periods expenditures is recognized as a deferred inflow of resources in the funds.		314,227
The issuance of debt provides current financial resources to governmental funds, while the repayment of the principal of debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Repayment of principal on notes payable from direct borrowings	299,393	
Issuance of note payable	(1,138,697)	(839,304)
Some expenses 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; long-term employee benefit obligations are reported as expenditures in the governmental funds when paid.		
Compensated absences	(80,337)	
State retirement pension expense	(693,524)	
District retirement pension expense	(16,221)	
Healthcare related termination benefit expense	33,521	(756,561)
Change in net position of governmental activities		$ 1,480,732

The accompanying notes are an integral part of this financial statement.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

The Board of Education, comprised of five elected individuals, is the primary governing authority for the District. The District is not a component unit of any other primary government.

Government-wide and Fund Financial Statements

The *government-wide financial statements* (the statement of net position and the statement of activities) display information about the government (the District). These statements include the financial activities of the overall District. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a function and, therefore, are clearly identifiable to a particular function. Depreciation expense for capital assets that can specifically be identified with a function are included in its direct expenses. Depreciation expense for "shared" capital assets (for example, a school building is used primarily for instructional, school administration, operation and maintenance of facilities, and school lunch services) are ratably included in the direct expenses of the appropriate functions. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Interest on general long-term liabilities is considered an indirect expense and is reported in the statement of activities as a separate line. Program revenues include 1) fees and charges paid by students and other recipients of goods or services offered by a given function, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Revenues that are not classified as program revenues, including property taxes, are presented as general revenues.

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

The District reports the following major governmental funds:

- The *general fund* is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

- The *capital projects fund* accounts for resources accumulated and payments made for the acquisition and improvement of sites, construction and remodel of facilities, and procurement of equipment necessary for providing educational programs for all students within the District.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The *government-wide financial statements* and fiduciary fund financial statements are reported using the economic resources measurement focus and are reported using 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. Nonexchange 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 taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within thirty days after year end. Expenditures generally are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, early retirement, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues in the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met. All other revenue items are considered measurable and available only when cash is received by the District.

Budgetary Data

The District operates within the budget requirements for school districts as specified by state law and as interpreted by the Utah State Superintendent of Public Instruction. Budgets are presented on the modified accrual basis of accounting for all governmental funds. All annual appropriations lapse at fiscal year end with the exception of those indicated as a fund balance commitment. The following procedures are used in establishing the budgetary data reflected in the financial statements.

- By June 1 of each year, the District business administrator prepares a proposed annual budget (for the fiscal year beginning July 1) for all applicable funds. The budget is presented to the Board of Education by the superintendent. This budget includes proposed expenditures and the means of financing them. Also included is a final budget for the current fiscal year ending June 30.

- Copies of the proposed budget are made available for public inspection and review by the District's patrons.

- If the District does not exceed the certified tax rate, a public hearing is held prior to June 30 at which the budget is legally adopted by resolution of the Board after obtaining taxpayer input. If the District exceeds the certified tax rate, the budget is adopted in August when additional data is available to set the rates.

- Once adopted, the budget can be amended by subsequent Board action. The Board upon recommendation of the superintendent can approve reductions in appropriations, but increases in appropriations by fund require a public hearing prior to amending the budget. In accordance with Utah state law, interim adjustments may be made by administrative transfer of money from one appropriation to another within any given fund.

- Certain interim adjustments in estimated revenue and expenditures during the year ended June 30, 2026, have been 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.

Deposits and Investments

The cash balances of substantially all funds are pooled and invested by the District for the purpose of increasing earnings through investment activities and providing efficient management of temporary investments. Investments of the District are reported at fair value at year end. Changes in the fair value of investments are recorded as investment earnings. Earnings on pooled funds are apportioned and paid or credited to the funds based on the average balance of each participating fund.

Inventories

Inventories are valued at cost or, if donated, at fair value when received, using the moving average method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Donated food commodities are recorded as revenue when received. Inventories reported in the governmental funds are equally offset by a nonspendable portion of fund balance, indicating they are not expected to be converted to cash.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenses/expenditures when consumed.

Capital Assets

Capital assets, which include land, buildings, and equipment, are reported in the government-wide financial statements. The District defines capital assets as assets with an initial, individual cost of more than $5,000 for land and equipment and $100,000 for buildings. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of an asset or significantly extend the asset’s life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during construction is not capitalized.

Buildings and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and improvements	15 to 50
Furniture and equipmenet	5 to 10
Subscription assets	>1

Subscription-based Information Technology Arrangements

The District has entered into non-cancellable Subscription-Based Information Technology Arrangements (SBITA) contracts for 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 all subscription liabilities regardless of amount. If amounts are prepaid and no future payments are required under the contract, then the District reports no subscription liabilities. 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.

Unearned Revenue

Unearned revenue for the District represents amounts received on grants whose purpose restrictions have not been met. Revenue is recognized on restricted grants only when all restrictions on those funds are satisfied.

Compensated Absences

The District recognized liabilities for compensated absences 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, the leave accumulates, and the leave is more likely than not to be used for time off or paid out upon termination or retirement.

The District permits eligible employees to accumulate earned, but unused sick leave benefits. When an employee terminates or retires the District compensates the employee up to 25 percent of their accumulated sick leave.

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 the URS's fiduciary net position have been determined on the same basis as they are reported by the URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Pension plan investments are reported at fair value.

For purposes of measuring the District's retirement pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, the District recognized benefit payments when due and payable in accordance with benefit terms. The District's retirement pension liability is an actuarially determined amount.

Long-Term Obligations

In the government-wide financial statements long-term obligations are reported as liabilities in the applicable statement of net position and include note payable from direct borrowing, compensated absences, state and district retirement pension liabilities, and healthcare related termination benefit liability.

In the fund financial statements, governmental funds usually recognizes expenditures when paid; long-term obligations are not reported as liabilities in the governmental funds.

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

Net position is divided into three components: net investment in capital assets (capital assets net of 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.

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

Fund balance classifications are summarized as follows:

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

Restricted – This category includes net fund resources that are subject to external constraints that have been placed on the use of the resources either 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 unspent tax revenue for specific purposes (capital projects), amounts in other governmental funds (*school lunch fund*), and amounts with external restrictions for other specified purposes.

Committed – This category includes amounts that can only be used for specific purposes established by 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 (the adoption of another resolution) to remove or revise the limitation.

- As defined in Utah law as an "undistributed reserve," the District maintains for economic stabilization up to five percent of g*eneral 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 the Utah State Auditor.

- The District has committed general fund resources for employee and retiree benefits.

- The District has committed general fund resources for community recreation programs.

- The District has committed other governmental fund resources to support District student activities at schools including athletics, textbooks, field trips, music programs, book fairs, and school plays.

Assigned – The District has assigned resources held in the *general fund* that the District intends to be used for a specific purpose but are neither restricted nor committed. Unlike commitments, assignments generally only exist temporarily.

Unassigned – Residual balances in the *general fund* are classified as unassigned.

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 – It is the District's policy to consider restricted net position to have been depleted before unrestricted net position.

Fund balance – It is the District's policy to consider restricted fund balance to have been depleted before using any components of unrestricted fund balance. Further, when 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.

NOTE 2 – DEPOSITS AND INVESTMENTS

Deposits and investments are carried at fair value. A reconciliation of cash and investments at June 30, 2026, as shown on the financial statements, is as follows:

Carrying amount of deposits	$	1,943,240
Carrying amount of investments		43,973,730
Total deposits and investments	$	45,916,970

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 Treasurers' 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.

Deposits

At June 30, 2026, the District has the following deposits with financial institutions:

	Carrying Amount	Bank Balance	Amount Insured
South Summit School District	$ 1,943,240	$ 2,336,921	$ 250,000

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, 2026, the District's bank deposits were uncollateralized nor is it required by law.

Investments

At June 30, 2026, the District has $43,973,730 invested with Utah Public Treasurers' Fund (PTIF). 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 state or in the state's name by the state's custodial banks, including investment-grade corporate bonds and notes, money market mutual funds, first-tier commercial paper, and certificates of deposit. The portfolio has a weighted average maturity of 90 days of less. The majority of the PTIF's corporate bonds and notes are variable-rate securities, which reset every three months to prevailing market interest rates. The PTIF is not rated. The PTIF has no debt securities with more than 5% of its total investments in a single non-governmental issuer. The reported value of the pool is the same as the fair value of the pool shares and is not required to be reported in the fair value hierarchy.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District manages its exposure to interest rate risk by complying with the Act, which requires that the remaining term to maturity of investments to not exceed the period of availability of the funds invested. Except for endowments, the Act further limits the remaining term to maturity on all investments in commercial paper and bankers' acceptances to 270 days or less and fixed-income securities to 365 days or less. In addition, variable-rate securities may not have a remaining term to final maturity exceeding two years.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District's policy for reducing its exposure to credit risk is to comply 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.

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's policy for managing this risk is to comply with the Act and related rules. The Act limits investments in commercial paper and or corporate obligations to 5% of the District's total portfolio with a single issuer.

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's policy for managing this risk is to comply with the Act and related rules.

NOTE 3 – PROPERTY TAXES

District Property Tax Revenue

The property tax revenue of the District is collected and distributed by the Summit County (the County) treasurer as an agent of 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 (the legal lien date) and complete the tax rolls by May 15. By July 21, the county auditor is to mail assessed value and tax notices to property owners. A taxpayer may then petition the County Board of Equalization between August 1 and August 15 for a revision of the assessed value. The county auditor makes approved changes in assessed value by November 1 and on this same date the county 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% penalty, 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; the interest period is from January 1 until date paid.

An annual uniform fee based on the value of motor vehicles is levied in lieu of an ad valorem tax on motor vehicles. This uniform fee was 1.5% of the fair market statewide value of the property, as established by the State Tax Commission. Legislation requires motor vehicles be subject to an "age-based" fee that is due each time a vehicle is registered. The revenues collected in each county from motor vehicle fees is distributed by the county to each taxing entity in which the property is located in the same proportion in which revenue collected from ad valorem real property tax is distributed. The District recognizes motor vehicle fees as property tax revenue when collected.

As of June 30, 2026, property taxes receivable by the District includes uncollected taxes assessed as of January 1, 2026 or earlier. It is expected that all assessed taxes (including delinquencies plus accrued interest and penalties) will be collected within a five-year period, after which time the county treasurer may force sale of property to collect the delinquent portion.

Pass-Through Taxes

Per *Utah Code* 53F-2-703, a portion of the District's board local levy is paid to the statewide charter school levy account. The portion is based on the number of charter school students residing within the District's boundaries. In 2026, the amount collected by the County and paid directly to the State was $227,360; this amount was reported in other governmental funds (in the *pass-through taxes fund*).

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2026 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated				
Land	$ 6,918,471	$ -	$ -	$ 6,918,471
Construction in progress	2,270,653	335,333	(2,480,807)	125,179
Total capital assets, not being depreciated	9,189,124	335,333	(2,480,807)	7,043,650
Capital assets, being depreciated:				
Buildings and improvements	73,278,744	1,050,575	-	74,329,319
Furntiture and equipment	8,626,523	1,500,525	(1,564,411)	8,562,637
Subscription assets	53,610	-	-	53,610
Total capital assets, being depreciated	81,958,877	2,551,100	(1,564,411)	82,945,566
Accumulated depreciation for:				
Buildings and improvements	(32,460,530)	(1,940,991)	-	(34,401,521)
Furntiture and equipment	(6,273,234)	(668,679)	1,553,839	(5,388,074)
Subscription assets	(41,697)	(7,942)	-	(49,639)
Total accumulated depreciation	(38,775,461)	(2,617,612)	1,553,839	(39,839,234)
Total capital assets being depreciated, net	43,183,416	(66,512)	(10,572)	43,106,332
Governmental activities capital assets, net	$ 52,372,540	$ 268,821	$ (2,491,379)	$ 50,149,982

For the year ended June 30, 2026, depreciation expense was charged to functions of the District as follows:

Governmental activities:	
Instruction	$ 2,135,971
Supporting services:	
Students	5,235
Instructional staff	36,647
District administration	83,764
School administration	26,176
Operation and maintenance of facilities	104,704
Student transportation	212,027
School lunch services	13,088
Total depreciation expense, governmental activities	$ 2,617,612

NOTE 5 – 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)
- *Tier 2 Hybrid 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 and other individual plans*

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 URS, are members of the Tier 2 systems.

The plans are established and governed by the respective sections of Title 49 of the Utah Code. The plans are amended statutorily by the Utah State Legislature. Title 49 provides for the administration of the plans under the direction of the Utah State Retirement Board, whose members are appointed by the Governor.

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 pension plans.

Retirement benefits 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, 2026, 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 **	Employee Contribution		
Tier 1 Noncontributory System	12.25%	8.94%	-	1.50%	22.69%
Tier 2 Contributory System	10.08%	8.94%	0.81%	-	19.83%
Tier 2 Defined Contribution Plan	0.08%	8.94%	-	10.00%	19.02%

* District contribution includes 0.08% of covered-employee payroll of the Tier 2 plans for death benefits.
** Required contributions include an additional amount to finance any unfunded actuarial accrued liability in the Tier 1 plans.

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

For the year ended June 30, 2026, District and employee contributions to the plans were as follows:

	District Contributions *	Employee Contributions
Tier 1 Noncontributory System	$ 1,801,071	$ -
Tier 2 Contributory System	924,346	38,401
Tier 2 Defined Contribution Plan	97,011	-
401(k) Plan	364,669	484,614

* 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, 2026, the District reported an asset of zero and a liability of $3,876,091 for the following plans:

	Net Pension Asset	Net Pension Liability
Tier 1 Noncontributory System	$ -	$ 3,522,735
Tier 2 Contributory System	-	353,356
Total	$ -	$ 3,876,091

The net pension liability (asset) was measured as of December 31, 2025, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of January 1, 2025, rolled-forward using generally accepted actuarial procedures. The District's proportion of the net pension liability (asset) is equal to the ratio of its actual contributions compared to the total of all employer contributions during the plan year.

The following presents the District's proportion (percentage) of the collective net pension liability (asset) at December 31, 2025 and the change in its proportion since the prior measurement date for each plan:

	Proportionate Share	
	2025	Change
Tier 1 Noncontributory System	0.2823344 %	0.0006404 %
Tier 2 Contributory System	0.1433209 %	0.0042244 %

For the year ended June 30, 2026, the District recognized pension expense for the plans as follows:

	Pension Expense
Defined benefit pension plans:	
Tier 1 Noncontributory System	$ 3,021,016
Tier 2 Contributory System	490,532
Total	$ 3,511,548
Defined contribution plans:	
Tier 2 Defined Contribution Plan	$ 97,011
401(k) Plan	364,669
Total	$ 461,680

At June 30, 2026, the District reported deferred outflows of resources related to defined benefit pension plans from the following sources:

	Deferred Outflows of Resources Related to Pensions		
	Tier 1 Noncontributory System	Tier 2 Contributory System	Total
Differences between expected and actual experience	$ 1,828,232	$ 245,748	$ 2,073,980
Changes of assumptions	-	125,844	125,844
Changes in proportion and differences between District contributions and proportionate share of contributions	16,613	72,070	88,683
Contributions subsequent to the measurement date	902,386	511,640	1,414,026
Total	$ 2,747,231	$ 955,302	$ 3,702,533

At June 30, 2026, the District reported deferred inflows of resources related to defined benefit pension plans from the following sources:

	Deferred Inflows of Resources Related to Pensions		
	Tier 1 Noncontributory System	Tier 2 Contributory System	Total
Differences between expected and actual experience	$ -	$ 1,759	$ 1,759
Net difference between projected and actual earnings on pension plan investments	2,589,901	128,228	2,718,129
Changes in proportion and differences between District contributions and proportionate share of contributions	11,476	3,870	15,346
Total	$ 2,601,377	$ 133,857	$ 2,735,234

The $1,414,026 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date of December 31, 2025 will be recognized as a reduction of the net pension liability (asset) in the year ending June 30, 2027. 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 2 Contributory System	Total
2027	$ 1,916,897	$ 47,989	$ 1,964,886
2028	(857,853)	4,673	(853,180)
2029	(941,847)	12,349	(929,498)
2030	(873,729)	13,185	(860,544)
2031	-	50,031	50,031
Thereafter	-	181,578	181,578

Actuarial Assumptions

The total pension liability (asset) in the December 31, 2025 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 based on actual experience and mortality tables, considering gender, occupation, and age, as appropriate, with adjustments for future improvement in mortality based on Scale AA, a model developed by the Society of Actuaries.

The actuarial assumptions used in the January 1, 2025 valuation were based on an experience study for the period ending December 31, 2022.

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%	2.34%
Debt securities	20%	0.41%
Real assets	18%	0.95%
Private equity	12%	1.18%
Absolute return	15%	0.59%
Cash and cash equivalents	0%	0.00%
Total	100%	

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	$ 16,340,239	$ 3,522,735	$ (1,992,328)
Tier 2 Contributory System	1,239,027	353,356	(226,296)
Total	$ 17,579,266	$ 3,876,091	$ (2,218,624)

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, 2026, the District reported payables of $681,556 for contributions to defined benefit pension plans.

NOTE 6 – DISTRICT RETIREMENT PENSION PLAN

Description of Plan

The district retirement pension plan provides retirement income to all employees who qualify for state retirement and have been employed by the District for fifteen or more years of full-time service and an equal amount of years of eligibility in the state retirement plan. The district retirement pension plan is a single-employer defined benefit pension plan offered and administered by the Board of the District under its own authority. No assets are accumulated in a trust that meets the criteria of generally accepted accounting principles.

Benefits Provided

Any benefit eligible employee, who is eligible for retirement benefits and desires to retire, will be given the following retirement stipend incentive:

Years of Eligible Service	Licensed Employees	Classified Employees
15 to 19	$ 7,000	$ 7,000
20 to 24	12,000	12,000
25 to 29	15,000	15,000
30 +	18,000	18,000

Employees Covered by Benefit Terms

At June 30, 2026, 147 active employees and 9 retirees were covered by the benefit terms.

Total District Retirement Pension Liability

At June 30, 2026, the District recorded a total district retirement pension liability of $466,018 (see Note 8 for long-term liabilities), determined by an actuarial valuation as of July 1, 2026. The District has established resources for the obligation by committing fund balance in the *general fund*.

Actuarial Methods and Assumptions

The total district retirement pension liability in the June 30, 2026 actuarial valuation 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	3.00% to 8.50%
Discount rate	4.63%

The discount rate was based on a yield or index rate of 20 tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The plan has not had a formal actuarial experience study performed.

Changes in the District Retirement Pension Liability

Service cost	$	24,974
Interest		15,947
Effect of assumption changes or inputs		(2,265)
Effect of economic/ demographic gains or losses		166,248
Benefits payments		(40,641)
Net change in district retirement pension liability		164,263
District retirement pension liablity - beginning of year		301,755
District retirement pension liablity - end of year	$	466,018

No plan changes of benefit terms occurred in 2026. The discount rate assumption decreased from 5.20% to 4.63% in 2026.

Sensitivity of the District Retirement Pension Liability to Changes in the Discount Rate

The following presents the District's total district retirement pension liability calculated using the discount rate of 4.63% as well as what the District's total district retirement pension liability would be if it were calculated using a discount rate that is one percentage point lower (3.63%) or one percentage point higher (5.63%) than the current discount rate:

	1% Decrease (3.63%)	Discount Rate (4.63%)	1% Increase (5.63%)
District retirement pension liability	$ 490,708	$ 466,018	$ 441,896

Pension Expense and Deferred Outflows and Inflows of Resources Related to the District Retirement Pension Plan

For the year ended June 30, 2026, the District recognized pension expense of $56,862 related to the district retirement pension plan. At June 30, 2026, the District reported deferred inflows of resources and deferred inflows of resources related to district retirement pension plan from the following sources:

	Deferred Ouflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 266,162	$ -
Effect of assumption changes or inputs	1,176	79,335
Total	$ 267,338	$ 79,335

The amounts reported as deferred outflows of resources and deferred inflows of resources related to district retirmeent pension plan will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense
2027	$ 15,941
2028	15,941
2029	15,941
2030	15,941
2031	16,023
Thereafter	108,216

NOTE 7 – RISK MANAGEMENT

The District maintains insurance coverage for general, automobile, personal injury, errors and omissions, employee dishonesty, and malpractice liability up to $10 million per occurrence through policies administered by the Utah State Risk Management Fund (Fund). The District also insures its buildings, including those under construction, and contents against all insurable risks of direct physical loss or damage with the Fund. Property physical damage is insured to replacement value with a $1,000 deductible; automobile physical damage is insured to actual value with a $350 deductible; other liability is limited to the lesser of $10 million or the statutory limit. The Fund is a public entity risk pool operated

by the State for the benefit of the State and local governments within the State. The District pays annual premiums to the Fund; the Fund obtains independent coverage for insured events, up to $25 million per location. This is a pooled arrangement where the participants pay experienced rated annual premiums, which are designed to pay claims and build sufficient reserves so that the pool will be able to protect the participating entities with its own capital. The pool reinsures excess losses to preserve the capital base. Insurance coverage by major category of risk has remained relatively constant as compared to the prior fiscal year. Insurance settlements have not exceeded insurance coverage for the past three years.
The Utah Local Governments Trust covers all District employees for workers' compensation. Unemployment insurance is covered by the District on a pay-as-you-go basis; settled claims for the past three years have been insignificant.

NOTE 8 – LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2026 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Note payable from direct borrowing	$ -	$ 1,138,697	$ (299,393)	$ 839,304	$ 265,740
Compensated absences payable *	1,046,403	80,337	-	1,126,740	191,546
Net state retirement pension liability	6,787,098	9,747,057	(12,658,064)	3,876,091	-
District retirement pension liability	301,755	207,169	(42,906)	466,018	46,602
Healthcare related termination benefit	143,014	-	(33,521)	109,493	29,953
Total governmental activity long-term liabilities	$ 8,278,270	$ 11,173,260	$ (13,033,884)	$ 6,417,646	$ 533,841

* The changes in the compensated absences are netted as additions or deletions for this schedule.

Note Payable from Direct Borrowing

In 2026, the District issued a note payable from direct borrowing to help finance the acquisition of equipment. Proceeds from the note totaled $1,138,697; the note bears an interest rate of 5.2%. The note is payable in annual installments of $309,260 for 4 years with a final maturity in July 2028. The note contain a provisions that in an event of default, the financing institution may take possession of and sublease the equipment to another entity. The financing institution may hold the District liable for the difference between the payments due on the note and rents received.

Healthcare Related Termination Benefit

The District provides group health, accident, and life insurance on the retiree and spouse for up to five years or until the individual becomes eligible for Medicare, whichever occurs first. To be eligible for insurance, an employee must have twenty or more years of full-time service in the District and at least twenty-five years of service in the Utah Retirement System (URS). The District will cover an employee and, if applicable, his or her spouse. At June 30, 2026, the District has 2 retirees covered by the benefit terms. The District payments for these benefits totaled paid $33,521 for the year ended June 30, 2026. Future retirement payments on behalf of eligible individuals who have elected early retirement are recognized on an accrual basis as an expense in the government-wide financial statements in the year of retirement. The liability is paid from the fund from which the employee retires.

NOTE 9 – LITIGATION AND COMPLIANCE

At certain times, claims or lawsuits are pending in which the District is involved. The District's counsel and insurance carriers estimate that the District's potential obligations resulting from such claims or litigation would not materially affect the financial statements of the District.

All fund balances are positive at June 30, 2026. Fund expenditures are within budgeted amounts during the year ended June 30, 2026.

NOTE 10 – 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 is 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.

NOTE 11 – RESTATEMENT

During the year ended June 30, 2026, changes were made to South Summit School District Foundation (the Foundation) purpose, structure, and governance. As a result of these changes, the Foundation no longer meets criteria to be reported as a blended component unit of the District and has been removed from the District's financial statements. Beginning fund balance and net position have been restated as follows:

	Foundation	Governmental Activities
Fund balance / net position - beginning, as previously reported	$ 526,705	$ 87,899,275
Changes within financial reporting entity	(526,705)	(526,705)
Fund balance / net position - beginning, as restated	$ -	$ 87,372,570

Required Supplementary Information

SOUTH SUMMIT SCHOOL DISTRICT
Budgetary Comparison Schedule – *General Fund*
Year Ended June 30, 2026

	Budgeted Amounts		Variance with Original Budget Over (Under)	Actual	Variance with Final Budget Over (Under)
	Original	Final	Final Budget	Amounts	Actual Amounts
Revenues:					
Local:					
Property taxes	$ 21,046,020	$ 21,241,299	$ 195,279	$ 21,900,119	$ 658,820
Earnings on investments	600,000	799,653	199,653	1,061,408	261,755
Other local	1,025,212	731,175	(294,037)	1,064,732	333,557
State	6,867,012	7,120,098	253,086	6,559,476	(560,622)
Federal	384,405	358,030	(26,375)	367,188	9,158
Total revenues	29,922,649	30,250,255	327,606	30,952,923	702,668
Expenditures:					
Current:					
Instruction	16,204,557	16,181,268	(23,289)	15,440,124	741,144
Supporting services:					
Student	2,116,293	2,119,251	2,958	2,083,628	35,623
Instructional staff	1,792,567	1,774,348	(18,219)	1,736,114	38,234
General administration	1,130,333	1,106,211	(24,122)	1,059,436	46,775
School administration	2,049,982	2,056,451	6,469	2,035,711	20,740
Central	1,094,314	1,045,159	(49,155)	1,001,646	43,513
Operation and maintenance of facilities	3,223,410	3,329,519	106,109	3,021,486	308,033
Student transportation	1,032,104	1,081,498	49,394	986,306	95,192
School lunch services	7,322	7,607	285	7,608	(1)
Community services	1,276,767	1,226,187	(50,580)	1,118,976	107,211
Total expenditures	29,927,649	29,927,499	(150)	28,491,035	1,436,464
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	(5,000)	322,756	327,756	2,461,888	2,139,132
Other financing sources:					
Proceeds from sale of capital assets	5,000	2,144	(2,856)	2,143	(1)
Net change in fund balances	-	324,900	324,900	2,464,031	2,139,131
Fund balances - beginning	21,426,951	21,426,951	-	21,426,951	-
Fund balances - ending	$ 21,426,951	$ 21,751,851	$ 324,900	$ 23,890,982	$ 2,139,131

SOUTH SUMMIT SCHOOL DISTRICT

Schedules of the District's Proportionate Share of the Net Pension Liability (Asset) − Utah Retirement Systems

Last Ten Plan (Calendar) Years

	District's Proportion of Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Tier 1 Noncontributory System:					
2025	0.2823344 %	$ 3,522,735	$ 8,592,979	41.00 %	95.9 %
2024	0.2816940 %	6,372,258	8,620,501	73.92 %	92.1 %
2023	0.2710879 %	5,554,555	7,943,590	69.92 %	92.5 %
2022	0.2688366 %	5,804,922	7,586,510	76.52 %	91.6 %
2021	0.2660940 %	(1,818,072)	7,380,115	(24.63)%	102.7 %
2020	0.2469974 %	3,292,776	6,533,408	50.40 %	94.3 %
2019	0.2475504 %	5,499,832	6,393,563	86.02 %	90.1 %
2018	0.2181100 %	8,114,820	5,965,015	136.04 %	84.1 %
2017	0.2172948 %	5,313,645	5,906,589	89.96 %	89.2 %
2016	0.2042651 %	6,620,062	5,575,147	118.74 %	84.9 %
Tier 2 Contributory System:					
2025	0.1433209 %	$ 353,356	$ 4,628,055	7.64 %	91.6 %
2024	0.1390965 %	414,840	4,151,137	9.99 %	87.4 %
2023	0.1283709 %	249,859	3,323,087	7.52 %	89.6 %
2022	0.1158125 %	126,108	2,540,057	4.96 %	92.3 %
2021	0.1058595 %	(44,804)	1,973,812	(2.27)%	103.8 %
2020	0.1139252 %	16,386	1,826,320	0.90 %	98.3 %
2019	0.1199917 %	26,987	1,670,510	1.62 %	86.5 %
2018	0.1758260 %	50,358	1,384,371	3.64 %	90.8 %
2017	0.1091818 %	9,625	1,071,017	0.90 %	97.4 %
2016	0.1068816 %	11,923	876,513	1.36 %	95.1 %

SOUTH SUMMIT SCHOOL DISTRICT

Schedules of District Contributions − Utah Retirement Systems

Last Ten Reporting (Fiscal) Years

	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Tier 1 Noncontributory System:					
2026	$ 1,801,071	$ 1,801,071	$ -	$ 8,696,252	20.71 %
2025	1,835,414	1,835,414	-	8,643,999	21.23 %
2024	1,838,552	1,838,552	-	8,437,684	21.79 %
2023	1,661,275	1,661,275	-	7,646,453	21.73 %
2022	1,638,412	1,638,412	-	7,524,313	21.77 %
2021	1,521,554	1,521,554	-	6,981,776	21.79 %
2020	1,400,543	1,400,543	-	6,374,137	21.97 %
2019	1,365,262	1,365,262	-	6,209,245	21.99 %
2018	1,299,824	1,299,824	-	5,923,709	21.94 %
2017	1,257,315	1,257,315	-	5,712,627	22.01 %
Tier 2 Contributory System:					
2026	$ 924,346	$ 924,346	$ -	$ 4,840,557	19.10 %
2025	870,836	870,836	-	4,449,883	19.57 %
2024	753,886	753,886	-	3,817,206	19.75 %
2023	578,713	578,713	-	2,927,211	19.77 %
2022	425,203	425,203	-	2,197,696	19.35 %
2021	346,614	346,614	-	1,814,140	19.11 %
2020	351,288	351,288	-	1,851,550	18.97 %
2019	275,963	275,963	-	1,466,479	18.82 %
2018	237,592	237,592	-	1,290,139	18.42 %
2017	163,738	163,738	-	897,687	18.24 %
Tier 2 Defined Contribution Plan:					
2026	$ 97,011	$ 97,011	$ -	$ 1,180,192	8.22 %
2025	79,508	79,508	-	828,862	9.59 %
2024	77,635	77,635	-	774,801	10.02 %
2023	63,580	63,580	-	634,531	10.02 %
2022	60,587	60,587	-	604,659	10.02 %
2021	64,338	64,338	-	642,097	10.02 %
2020	36,502	36,502	-	364,293	10.02 %
2019	39,455	39,455	-	393,763	10.02 %
2018	32,352	32,352	-	322,869	10.02 %
2017	31,690	31,690	-	313,314	10.11 %

SOUTH SUMMIT SCHOOL DISTRICT

Schedule of the Changes in the District's Retirement Pension Liability and Related Ratios

Last Ten Plan (Calendar) Years

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Service cost	$ 24,974	$ 22,806	$ 22,035	$ 24,808	$ 28,480	$ 23,478	$ 21,419	$ 22,062	$ 18,073	$ 17,378
Interest	15,947	14,380	14,999	17,755	9,935	10,582	17,655	17,915	21,075	22,230
Efffect on economic and demographic (gains) losses	166,248	-	34,733	-	125,161	-	29,906	-	(24,700)	-
Effect on assumption changes and inputs	(2,265)	(22,614)	1,548	(3,105)	(41,208)	(22,969)	(50,152)	-	11,862	-
Benefit payments	(40,641)	(105,320)	(138,210)	(116,620)	(38,415)	(31,500)	(38,771)	(54,249)	(60,653)	(76,058)
Net change in district retirement pension liability	164,263	(90,748)	(64,895)	(77,162)	83,953	(20,409)	(19,943)	(14,272)	(34,343)	(36,450)
District retirement pension liability - beginning of year	301,755	392,503	457,398	534,560	450,607	471,016	490,959	505,231	539,574	576,024
District retirement pension liability - end of year	$ 466,018	$ 301,755	$ 392,503	$ 457,398	$ 534,560	$ 450,607	$ 471,016	$ 490,959	$ 505,231	$ 539,574
Covered-employee payroll	$ 11,405,518	$ 11,019,824	$ 10,647,173	$ 10,287,124	$ 9,891,465	$ 8,259,477	$ 8,259,477	$ 7,178,569	$ 7,017,174	$ 6,309,612
Total district retirement pension liability as a percentage of covered-employee payroll	4.09%	2.74%	3.69%	4.45%	5.40%	5.46%	5.70%	6.84%	7.20%	8.55%

SOUTH SUMMIT SCHOOL DISTRICT
Notes to Required Supplementary Information

NOTE A – BUDGETARY COMPARISONS

Original Budget to Final Budget – *General Fund*

The difference between the *general fund* original budget and the final budget for total revenues was an increase of $0.3 million. This increase was primarily a result of increases in property taxes, earnings on investments, and state revenue. These increases were partially offset by reductions in budgeted other local revenues.

The *general fund* original budget and the final budget for total expenditures remained relatively unchanged. Budget amendments during the year primarily reflected reallocations among expenditure categories rather than a change in total budgeted expenditures.

Final Budget to Actual – *General Fund*

Actual *general fund* revenues were $0.7 million higher than the final budget. This difference is primarily a result of higher property taxes, earnings on investments, and other local revenue offset by lower state revenue.

Actual *general fund* expenditures were $1.4 million lower than the final budget. This difference is primarily a result of lower than anticipated salaries and related benefits and purchased services.

NOTE B – 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:

Plan Year	Discount Rate	Payroll Growth Rate	Wage Inflation Rate	Inflation Rate
2025	6.85%	2.90%	3.50 to 9.50%	2.50%
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%

NOTE C – 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 D – SCHEDULES OF THE CHANGES IN THE DISTRICT'S RETIREMENT PENSION LIABILITY AND RELATED RATIOS

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:

Plan Year	Discount Rate	Salary Increases	Inflation Rate
2026	4.63%	3.50 to 8.50%	2.30%
2025	5.20%	3.50 to 8.50%	2.30%
2024	3.96%	3.50 to 8.50%	2.30%
2023	3.65%	3.25 to 8.25%	2.30%
2022	3.54%	3.25 to 8.25%	2.30%
2021	2.16%	3.25 to 8.25%	2.20%
2020	2.21%	3.25 to 8.25%	2.20%
2019	3.50%	3.25 to 8.25%	2.30%
2018	4.00%	3.25 to 8.25%	2.30%
2017	4.00%	3.35 to 8.35%	2.30%

Combining and Individual Fund Statements and Schedules

SOUTH SUMMIT SCHOOL DISTRICT

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – *General Fund*

Year Ended June 30, 2026 with Comparative Totals for 2025

	2026			2025
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Property taxes	$ 21,241,299	$ 21,900,119	$ 658,820	$ 20,634,960
Earnings on investments	799,653	1,061,408	261,755	1,129,421
Other local	731,175	1,064,732	333,557	1,284,761
State	7,120,098	6,559,476	(560,622)	6,236,519
Federal	358,030	367,188	9,158	498,187
Total revenues	30,250,255	30,952,923	702,668	29,783,848
Expenditures:				
Current:				
Salaries	17,241,297	16,718,171	523,126	16,020,182
Employee benefits	7,355,751	7,244,522	111,229	6,970,668
Purchased services	2,461,480	2,037,386	424,094	1,796,303
Supplies	2,365,224	2,136,501	228,723	1,965,364
Property	373,565	243,459	130,106	435,808
Other objects	130,182	110,996	19,186	117,576
Total expenditures	29,927,499	28,491,035	1,436,464	27,305,901
Excess of revenues over expenditures	322,756	2,461,888	2,139,132	2,477,947
Other financing sources:				
Proceeds from sale of capital assets	2,144	2,143	1	1,136
Net change in fund balances	324,900	2,464,031	2,139,133	2,479,083
Fund balances - beginning	21,426,951	21,426,951	-	18,947,868
Fund balances - ending	$ 21,751,851	$ 23,890,982	$ 2,139,133	$ 21,426,951

SOUTH SUMMIT SCHOOL DISTRICT

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

Year Ended June 30, 2026 with Comparative Totals for 2025

	2026			2025
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Property taxes	$ 5,201,282	$ 5,213,586	$ 12,304	$ 4,922,809
Earnings on investments	848,411	804,195	(44,216)	884,583
Other local	71,231	223,066	151,835	141,787
State	-	85,005	85,005	131,417
Total revenues	6,120,924	6,325,852	204,928	6,080,596
Expenditures:				
Current:				
Purchased services	4,973,570	3,308,594	1,664,976	5,296,205
Property	909,981	1,991,473	(1,081,492)	102,994
Total expenditures	5,883,551	5,300,067	583,484	5,399,199
Excess of revenues over expenditures	237,373	1,025,785	788,412	681,397
Other financing sources:				
Proceeds from sale of capital assets	149,317	149,317	-	7,080
Issuance of note payable	-	1,138,697	(1,138,697)	-
Total other financing sournces	149,317	1,288,014	(1,138,697)	7,080
Net change in fund balances	386,690	2,313,799	(350,285)	688,477
Fund balances - beginning	15,854,572	15,854,572	-	15,166,095
Fund balances - ending	$ 16,241,262	$ 18,168,371	$ (350,285)	$ 15,854,572

SOUTH SUMMIT SCHOOL DISTRICT
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2026

	School Lunch	Student Activities	Pass-Through Taxes	Total Nonmajor Governmental Funds
Assets:				
Cash and investments	$ 101,360	$ 520,594	$ -	$ 621,954
Receivables:				
Property taxes	-	-	205,097	205,097
Other local	50	-	-	50
State	49,891	-	-	49,891
Inventories and prepaid items	7,328	-	-	7,328
Total assets	$ 158,629	$ 520,594	$ 205,097	$ 884,320
Liabilities:				
Accrued salaries and benefits	$ 1,115	$ -	$ -	$ 1,115
Deferred inflows of resources:				
Unavailable property taxes	-	-	6,817	6,817
Property taxes levied for future years	-	-	198,280	198,280
Total deferred inflows of resources	-	-	205,097	205,097
Fund balances:				
Restricted for:				
Inventories and prepaid items	7,328	-	-	7,328
Restricted for:				
School lunch services	150,186	-	-	150,186
Committed to:				
Student activities	-	520,594	-	520,594
Total fund balances	157,514	520,594	-	678,108
Total liabilities, deferred inflows of resources, and fund balances	$ 158,629	$ 520,594	$ 205,097	$ 884,320

SOUTH SUMMIT SCHOOL DISTRICT
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds
Year Ended June 30, 2026

	School Lunch	Foundation	Student Activities	Pass-Through Taxes	Total Nonmajor Governmental Funds
Revenues:					
Local sources:					
Property taxes	$ -	$ -	$ -	$ 227,360	$ 227,360
Earnings on investments	-	-	9	-	9
Lunch sales	244,063	-	-	-	244,063
Other local	-	-	865,134	-	865,134
State	134,543	-	47,217	-	181,760
Federal	242,330	-	-	-	242,330
Total revenues	620,936	-	912,360	227,360	1,760,656
Expenditures:					
Current:					
Instruction	-	-	676,542	-	676,542
School lunch services	750,538	-	-	-	750,538
Community services	-	-	-	227,360	227,360
Total expenditures	750,538	-	676,542	227,360	1,654,440
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	(129,602)	-	235,818	-	106,216
Fund balances - beginning, as previously reported	287,116	526,705	284,776	-	1,098,597
Change in financial reporting entity	-	(526,705)	-	-	(526,705)
Fund balances - beginning, as restated	287,116	-	284,776	-	571,892
Fund balances - ending	$ 157,514	$ -	$ 520,594	$ -	$ 678,108

SOUTH SUMMIT SCHOOL DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – *School Lunch*
Nonmajor Special Revenue Fund
Year Ended June 30, 2026 with Comparative Totals for 2025

	2026			2025
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Lunch sales	$ 242,845	$ 244,063	$ 1,218	$ 208,928
State	88,550	134,543	45,993	136,318
Federal	186,844	242,330	55,486	240,321
Total revenues	518,239	620,936	102,697	585,567
Expenditures:				
Current:				
Salaries	334,195	321,967	12,228	324,442
Benefits	134,066	132,712	1,354	130,605
Purchased services	9,127	7,027	2,100	14,401
Supplies	286,269	284,035	2,234	285,203
Property	4,432	4,432	-	690
Other objects	1,425	365	1,060	4,208
Total expenditures	769,514	750,538	18,976	759,549
Excess (deficiency) of revenues over (under) expenditures / net changes in fund balances	(251,275)	(129,602)	121,673	(173,982)
Fund balances - beginning	287,116	287,116	-	461,098
Fund balances - ending	$ 35,841	$ 157,514	$ 121,673	$ 287,116

SOUTH SUMMIT SCHOOL DISTRICT

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

Nonmajor Special Revenue Fund

Year Ended June 30, 2026 with Comparative Totals for 2025

	2026			2025
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Other local	$ 829,638	$ 865,134	$ 35,496	$ 773,678
Earnings on investments	8	9	1	2
State	53,240	47,217	(6,023)	-
Total revenues	882,886	912,360	29,474	773,680
Expenditures:				
Current:				
Purchased services	200,860	195,711	5,149	236,984
Supplies	487,477	446,473	41,004	501,435
Property	20,744	10,744	10,000	15,682
Other objects	22,429	23,614	(1,185)	18,354
Total expenditures	731,510	676,542	54,968	772,455
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	151,376	235,818	(25,494)	1,225
Fund balances - beginning	284,776	284,776	-	283,551
Fund balances - ending	$ 436,152	$ 520,594	$ (25,494)	$ 284,776

SOUTH SUMMIT SCHOOL DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – *Pass-Through Taxes*
Nonmajor Special Revenue Fund
Year Ended June 30, 2026 with Comparative Totals for 2025

	2026			2025
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Property taxes	$ 223,874	$ 227,360	$ 3,486	$ 137,136
Expenditures:				
Other objects	223,874	227,360	(3,486)	137,136
Excess of revenues over expenditures / net change in fund balances	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	$ -	$ -	$ -	$ -

Compliance Reports

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Education
South Summit School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of South Summit School District (the District), as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 9, 2026.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Squire & Company, PC

Orem, Utah
October 9, 2026

Independent Auditor's Report on Compliance
and Report on Internal Control over Compliance
Required by the *State Compliance Audit Guide*

Board of Education
South Summit School District

Report on Compliance

Opinion on Compliance

We have audited South Summit School District's (the District) compliance with the following applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended June 30, 2026:

Budgetary Compliance
Fund Balance
Fraud Risk Assessment
Debt Limits
Tax Levy Revenue Recognition
Open and Public Meetings Act
Internal Control Systems
Public Education Program

In our opinion, South Summit School District complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2026.

Basis for Opinion on Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *State Compliance Audit Guide,* issued by the Office of the Utah State Auditor. Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the state compliance requirements referred to above.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the *State Compliance Audit Guide* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the *State Compliance Audit Guide* as a whole

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *State Compliance Audit Guide*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide* and which are described below. Our opinion on compliance is not modified with respect to these matters.

Public education program – The District did not consistently comply with the requirements of Utah Administrative Rule R277-613 related to procedures for addressing reported incidents of bullying and related prohibited conduct.

Views of responsible officials – The District will review its policies and internal controls and ensure timely action is taken when noncompliance is identified.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a state compliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Squire & Company, PC

Orem, Utah
October 9, 2026

Senior Class Dinner Options

Senior Class Officers

Info

- ~137 students + administration/school board = approx. 160 people
- Where: Kamas Event Center
- When: May 25th, 2027 at 6:00pm

Olive Garden

Create your Own Pasta Station: feeds 10(we will need 16 stations to feed ~160 people.)

Includes- 2 pastas: Spaghetti & Fettuccine, 3 sauces: Alfredo, Meat Sauce and Marinara, 3 toppings: Grilled Chicken, Meatballs and Italian Sausage.

Cost: $145per station x 16= **$2320.00**

Cafe Rio

- Taco Fiesta Package
- Includes: two tacos per person, tortillas, lettuce, pico, cheese, chips and salsa, cilantro lime rice, black beans, large family sized salad, dressing.
- Cost: $13.39/person x 160 =**$2142.40**

Zao Asian Cafe

- Build your own Bowl Bar

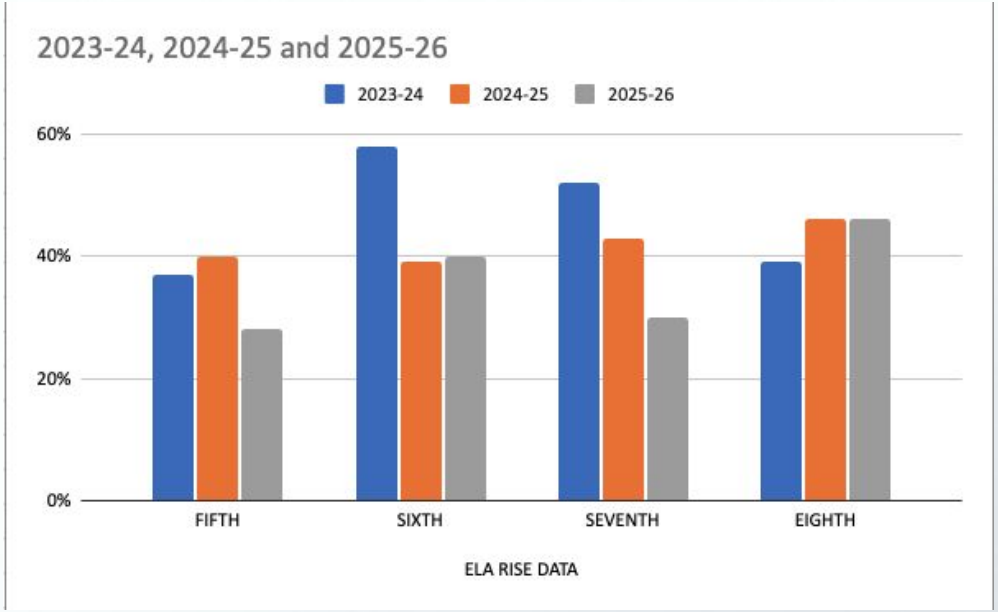
  Includes- 2 bases: White rice, Noodles. 2 proteins: Chicken, Steak. 2 sauces: Teriyaki, Yellow Curry. Toppings: broccoli, corn, carrots, crispy onions, roasted peanuts, and cilantro.

  Cost: 160 people= **$2478.40**

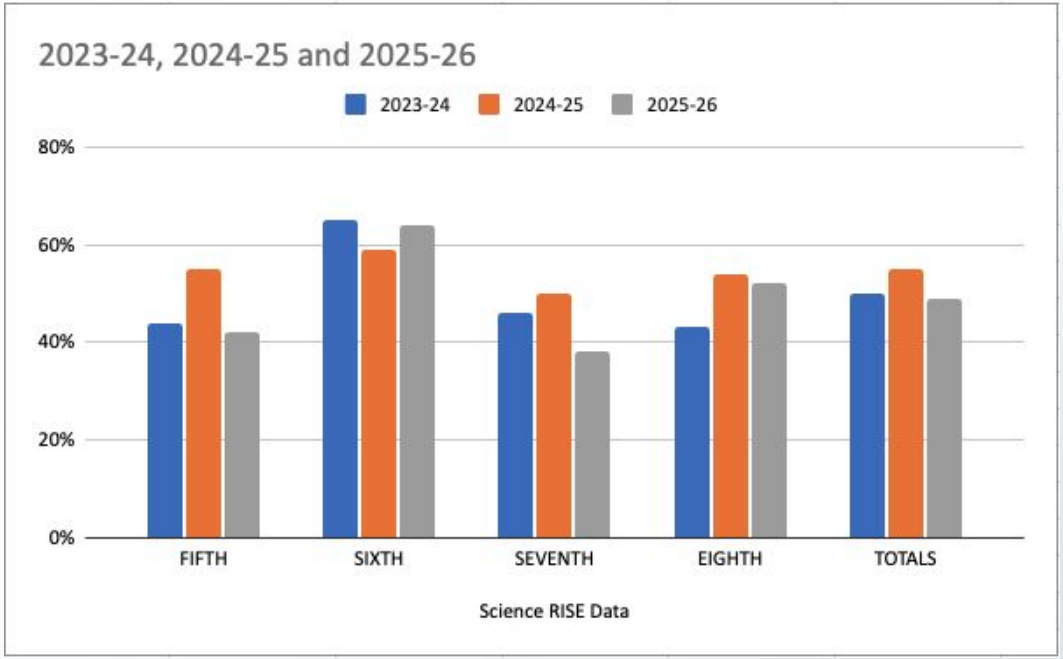
Thank you for your time and consideration!

SSMS Data Report

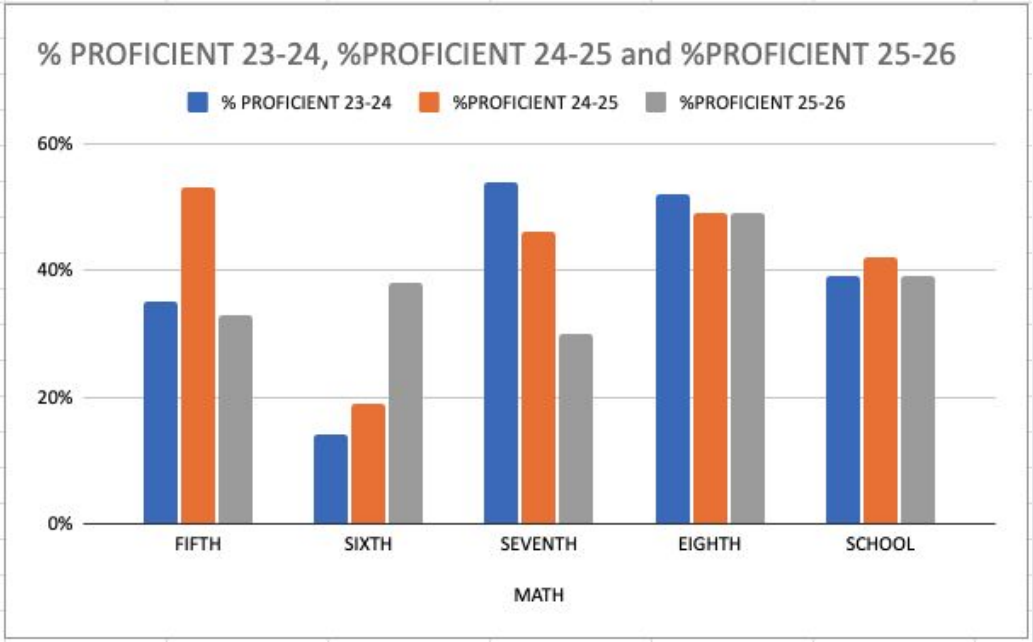
Data Trends - ELA



Data Trends - Science



Data Trends - Math



What is SGP?

SGP helps us understand how much progress an individual student is making relative to students who started at a similar academic level. It provides a growth perspective that is separate from achievement or proficiency. This is a change we have made in our Trustlands goals to help us better track growth and ensure students have the opportunity to make one year's growth.

What is MGP?

MGP or Median Growth Percentile is one piece of evidence we can use to evaluate instructional effectiveness, identify successful teaching practices and determine where additional instructional support and professional development may be needed, This measure helps us move beyond simply asking whether students are proficient and instead examine whether our instruction is helping students make meaningful academic progress.

MGP Highlights



Growth of the Lowest 25%

The lowest 25% is a group of students identified annually based on performance on statewide assessments the prior year. We will always have a lowest 25%. Our goal each year is ensuring that those students are making adequate progress which is indicated by an SGP of 40 or greater. Showing growth of the lowest 25% is an indicator of equitable educational opportunity.

SCHOOL PERFORMANCE • UTAH RISE

Strong Growth Across Our Subjects

Lowest 25% of students

75%
of subject areas exceeded state average

9 EXCEEDED	SUBJECT AREAS	3 BELOW	SUBJECT AREAS

SUBJECT AREA GROWTH PERCENTAGES

64.7% ABOVE STATE AVERAGE	70.8% ABOVE STATE AVERAGE	60% ABOVE STATE AVERAGE
81% ABOVE STATE AVERAGE	68.4% ABOVE STATE AVERAGE	59.2% ABOVE STATE AVERAGE
72.2% ABOVE STATE AVERAGE	74% ABOVE STATE AVERAGE	68.4% ABOVE STATE AVERAGE
33.3% BELOW STATE AVERAGE	39.5% BELOW STATE AVERAGE	40% BELOW STATE AVERAGE

UTAH STATE GROWTH BENCHMARK
59.1%

The growth of the lowest 25% statewide is 59.1%. Our growth exceeded that in 9/12 subject areas.

SSMS Strategic Plan other Intentional Moves in Response to Data

Strategic Plan: Across all content areas, SSMS teachers will consistently model evidence-based thinking, explicitly teach students how to annotate a text to select relevant evidence, require students to use their text annotation to justify their thinking during classroom discussions through accountable talk structures, teach how to use a writing strategy (RACE or ICEE) to write strong arguments that include evidence, and provide students timely feedback on evidence based on responses throughout Tier 1 instruction. Students will receive timely feedback on the quality of student responses through weekly common formative assessments using a rubric.

SSMS Strategic Plan other Intentional Moves in Response to Data

Other Intentional Moves:

1. Data Dive PLC - Weekly Specific Grade-Level Meetings - Grade level teams, coaches and principal.
2. WIN Time - Planning and accountability - Based on data, students mastering standards and answering the 4 PLC questions.
3. MLL Tracking for students on monitor - Weekly check
4. MLL Tracking for students who have not made adequate WIDA growth.
5. BOY Teacher Meetings - Individually implement strategic plan in their subject area.
6. Teacher Goals based on strategic plan.

Purpose & Background

Recommendation 2.1: Refine the Educator Evaluation System

The South Summit School District is working to strengthen the educator evaluation system to ensure it:

- **Identifies and recognizes high-performing teachers.**
- **Elevates effective instructional practices.**
- **Supports improved student learning outcomes.**
- **Identifies educators who need additional support or remediation.**
- **Provides meaningful opportunities for professional growth.**

Why Are We Doing This?

The district's current evaluation system provides a foundation, but there are opportunities to improve its effectiveness.

We want an evaluation process that:

- **Is clear, consistent, and efficient.**
- **Provides meaningful feedback to educators.**
- **Supports administrators and instructional coaches.**
- **Recognizes effective teaching practices.**
- **Uses observed instructional practices and measurable student learning outcomes.**
- **Works well for everyone involved in the evaluation process.**

What Will We Be Reviewing?

Current Evaluation Process

Review existing evaluation procedures, expectations, and tools.

Evaluation Platform

Compare Observertab with other available platforms. Evaluate efficiency, functionality, and user experience.

Stakeholder Feedback

Gather input from teachers, administrators, and instructional coaches.

Instructional Effectiveness

Consider observed teaching practices and quantifiable measures of student learning.

Opportunity for Improvement

Identify changes that better support educator growth and student achievement.

The Joint Committee

Utah Code § 53G-11-506

Utah law requires a joint committee consisting of equal numbers of:

- **Classroom Teachers**
- **Parents**
- **Administrators**

The School Board appoints the committee members.

The Board's first responsibility:

Determine the size of the committee.

How Many Members Should Serve?

Utah Code requires equal representation but does not specify a minimum or maximum number of committee members. The Board determines the size of the committee.

Possible committee structures:

- Representation from across schools and grade levels.
- Manageable group size that allows productive discussion.
- Balance of perspectives and experiences.
- Availability and commitment of committee members.

Option 1

Classroom Teachers	2
Parents	2
Administrators	2
Total	6

Option 2

Classroom Teachers	3
Parents	3
Administrators	3
Total	9

Committee Responsibilities & Process

HR will oversee and facilitate the committee's work.

1. **Review the current SSSD Educator Evaluation System.**
2. **Examine existing evaluation tools and procedures.**
3. **Review feedback from teachers, administrators, and instructional coaches.**
4. **Compare Observertab with other available evaluation platforms.**
5. **Identify opportunities to improve efficiency and user experience.**
6. **Develop recommendations for refining the educator evaluation system.**

Documentation will include:

- **Meeting agendas and notes.**
- **Committee-developed or revised materials.**
- **Stakeholder feedback.**
- **Copies of the educator evaluation system and accompanying tools.**

Next Steps: Requested Board Action

The Human Resources Department requests that the Board:

1. **Determine the number of classroom teachers, parents, and administrators who will serve on the Educator Evaluation Joint Committee.**

1. **Authorize HR to facilitate the committee's work.**

South Summit School District

Achieving Excellence

TRANSPORTATION DEPARTMENT UPDATE

2026–2027

Safe Students.
Strong Communities.
Brighter Futures.

Safety | Our Team | Student Success | Moving Forward



OUR TRANSPORTATION TEAM

Dedicated People. Stronger Together.



7 **Daily Route Drivers**
(5 Full Time, 2 Part Time)

1 **Mechanic**

8 **Substitute Drivers**
(4 Regular, 4 Backup)

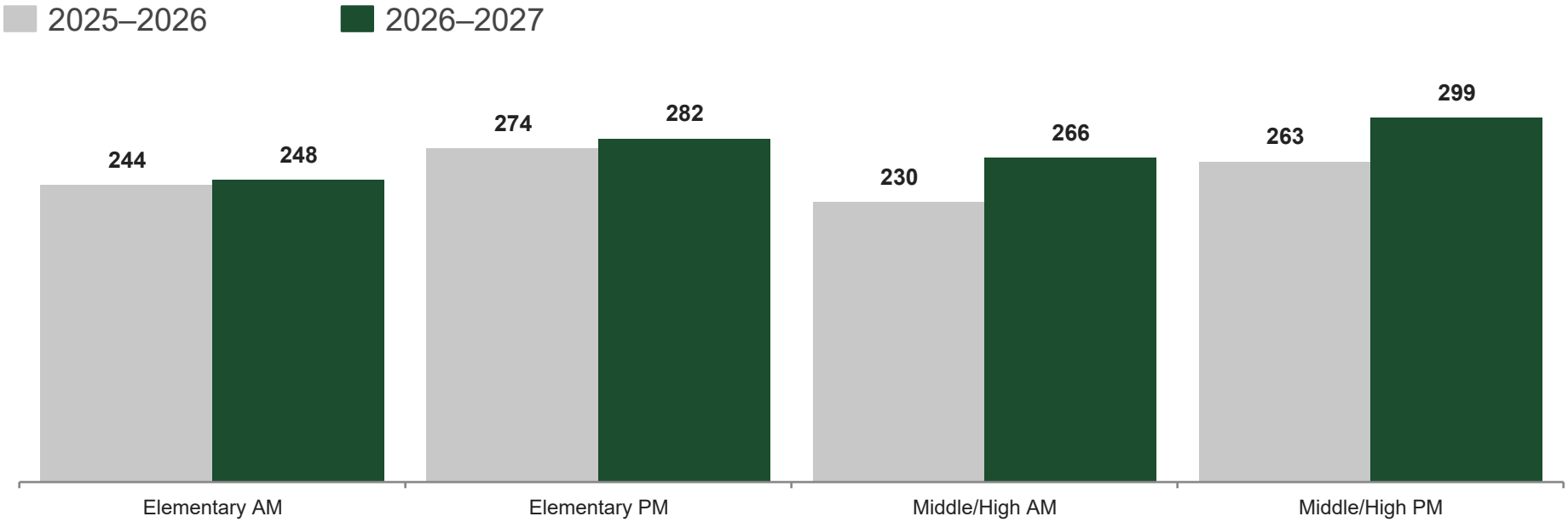
1 **CTE Bus/Shuttle Driver**

1 **Special Needs Car Driver**

It takes a great team to keep our district moving!

STUDENT RIDERSHIP CONTINUES TO GROW

More Students. More Opportunities. A Brighter Tomorrow.

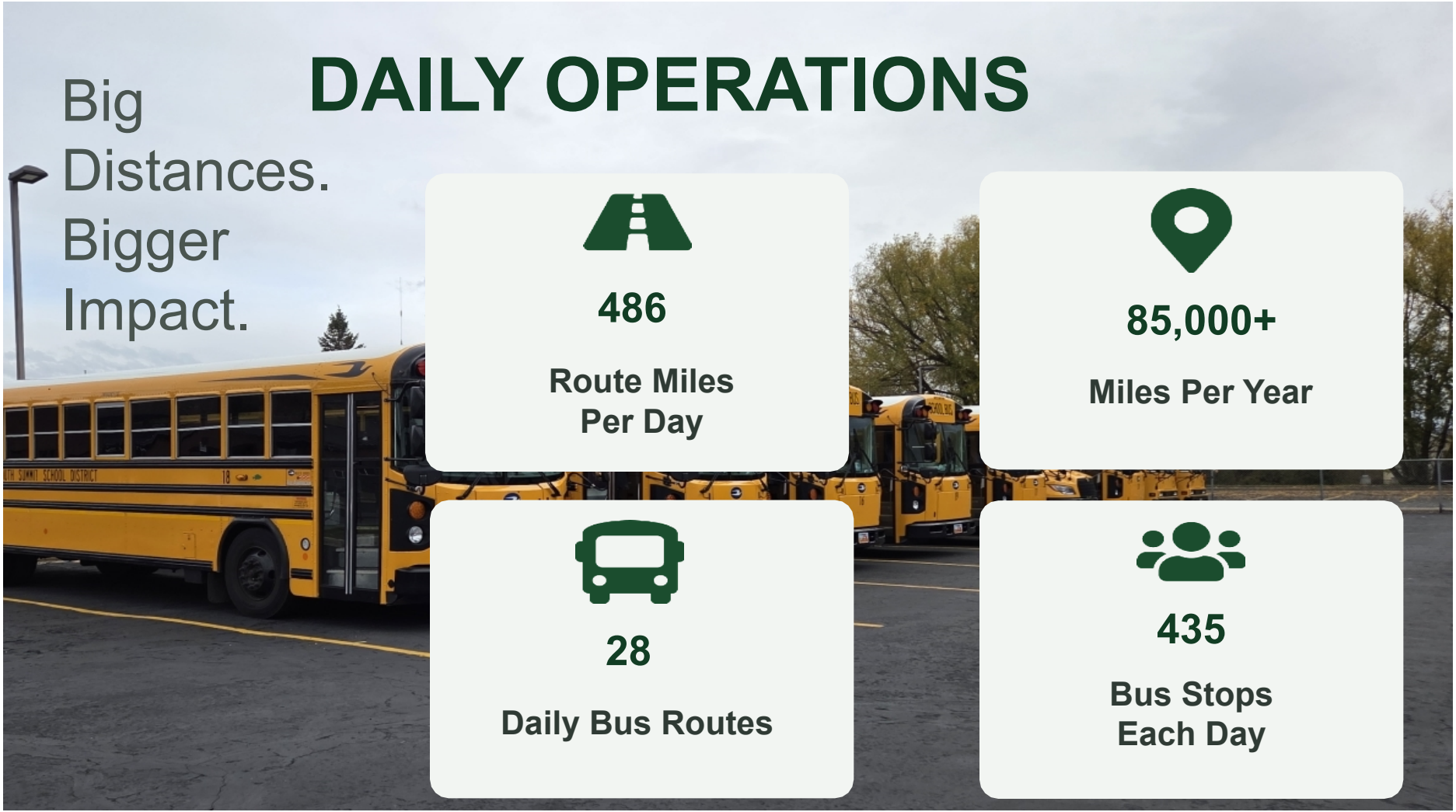


+40 **Additional Students Riding in the Morning**

+44 **Additional Students Riding in the Afternoon**

DAILY OPERATIONS

Big Distances. Bigger Impact.



486

Route Miles Per Day

85,000+

Miles Per Year

28

Daily Bus Routes

435

Bus Stops Each Day

SUPPORTING STUDENT OPPORTUNITIES

Beyond the Classroom. Across the Community.

202 Activity & Athletic Trips

88 Educational/End of Year Field Trips

Athletics

Clubs

Competitions

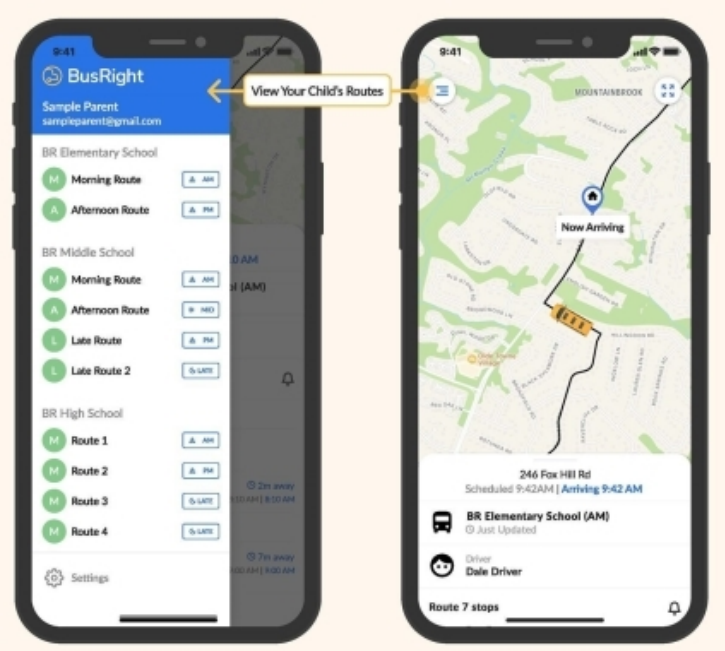
Field Learning

Student Experiences

Transportation supports athletics, clubs, competitions, field experiences, and student learning beyond the classroom.

TECHNOLOGY IMPROVEMENTS

Smarter Tools for a Safer, More Connected District.



- Real-time route management
- Electronic pre-trip inspections **NEW**
- Electronic post-trip inspections **NEW**
- Improved parent communication
- Increased accountability and safety

BusRight

Better Information.
Safer Students. Stronger Connections.

SAFETY FIRST

Training Today for Safer Tomorrows.

- Kindergarten, 1st and 2nd Grade Bus Training
- Fall Emergency Evacuation Drills Completed
- Ride-Along and Skills Testing Ongoing
- All Drivers Completed Vector Training
- Weekly Safety Meetings
- Ongoing Compliance and Safety Updates



SAFETY IS ALWAYS OUR FIRST STOP.

FLEET SNAPSHOT

Well Maintained. Mission Ready.

15 Total Buses in Operation

7 Used for Daily Route Service

6 Substitute Buses

2 Activity Trip Buses

1 Special Needs bus

Bus 11 Sold Last Month

Bus 26 Purchased in August



SAFETY IS ALWAYS OUR FIRST STOP.

LOOKING AHEAD: 2027 GOALS

Building on Our Success.

SAFETY

Continued driver training, ride-alongs, and compliance programs.

RECRUITMENT

Grow and maintain our substitute driver pool.

FLEET RELIABILITY

Our mechanic works hard to keep buses safe, clean, and dependable.

CUSTOMER SERVICE

Continue communication with families and schools so students are happy and safe.

SAME COMMITMENT. A BRIGHTER ROAD AHEAD.

South Summit School District
Achieving Excellence

South Summit Strategic Plan: Recommended Student Learning Targets

At a glance

Recommendation: adopt four board-level student learning goals that lead with teacher-level growth (MGP), add catch-up growth for students below proficiency, and keep proficiency as the outcome check. Targets are back-loaded: spring 2027 is a check year, 2027–28 is the first full coaching cycle, and the steepest gains are expected in 2029–2031, once support and staffing decisions have had time to take effect.

Goal	Board measure	Baseline (spring 2026)	Interim target (spring 2028)	Plan target (spring 2031)
1. Accelerate growth for every student	% of teachers with SGP-eligible students whose MGP is 50 or higher (state average), RISE ELA / math / science	XX%	XX%	85% (90% stretch)
2. Close the gap: catch-up growth	SGP of students who scored in the lowest quartile, students who dropped from proficient to non-proficient the prior year, RISE ELA / math / science	Confirm with USBE	55 or higher	65 or higher
3. Raise proficiency (outcome check)	% proficient, grades 3–10, RISE % proficient, grades K-3, Performance Matters	ELA 39%, math 43%, science 47%	ELA 42%, math 45%, science 49%	ELA 52%, math 54%, science 56%
4. Strong early readers	% of 3rd graders at or above benchmark, Acadience Reading EOY	72.8% (2026)	80% (state goal, two years early)	85%
5. Attendance	Chronic absenteeism rate (missing 10% or more of enrolled days)	District SIS		One-third reduction from baseline
6. Graduation	Four-year graduation rate	89.2% Graduation	95%	Graduation rate 96% or higher

2031 proficiency targets put South Summit close to where North Summit stands today. The year-by-year path, the teacher support tiers and the time commitments that make these targets realistic follow below.

Why I'm proposing we lead with growth, and the limits to plan around

Growth is the right lead measure for South Summit because the gap only closes if students learn faster than their academic peers statewide, year after year. Proficiency alone cannot tell the board, administrators, or teachers whether that is happening.

How the measures work. An SGP compares a student's score to students statewide who had similar prior scores; an SGP of 43 means the student outscored 43% of those like-scoring peers. An MGP is the median SGP for a group (class, grade, school, district). By design the state median is 50, so a district MGP of 60 means the typical South Summit student outgrew 60% of comparable students in Utah.

What "more than one year's growth" means in SGP terms. SGPs are relative, not years of learning. Utah has treated an SGP of 40 as typical growth, and students with low proficiency need higher growth to close gaps. For the plan, "accelerated growth" is best defined as an MGP sustained above 50, and "catch-up growth" as MGPs of 60+ for students below proficiency.

Limits we are working to design around in the plan:

- **Growth needs two consecutive test years.** No SGP exists for grade 3 RISE or K–2, so Goal 4 (Acadience) covers the early grades. Grades K-2 will also use Performance Matters assessments to calculate growth. We also want to work with USBE Data & Statistics to see if/how we can show correlation to rigor and Performance Matters assessments, ultimately trying to show a SSSD-specific MGP.
- **MGP is relative.** If every district improves, South Summit can grow faster in absolute terms and still post an MGP near 50. Pairing it with proficiency (Goal 3) guards against this.
- **Small numbers swing.** At the school, grade or student-group level, a few students can move an MGP several points. Report 3-year averages for board targets and treat single-year school results as signals.
- **Growth is not a substitute for reaching standard.** A student at SGP 60 for one year may still be far from proficient. Goal 2 and the proficiency check keep that visible.

Recommended targets in detail

Each goal below is written as a board outcome statement, followed by the year-by-year path the board would monitor. Proficiency moves after growth does, so its gains come later in the plan, and its end targets are set a few points below a straight 3-points-a-year climb so the board does not promise results that depend on everything going right.

1. **Accelerate growth for every student.** By spring 2031, 85% of teachers with SGP-eligible students will have an MGP of 50 or higher in their tested subject (90% as a stretch), up from XX% in spring 2026 and XX% by spring 2028.
    - Why: when nearly every classroom produces at least average growth, the district median rises above 50, which is how a district below state averages catches up.

- Counts only teachers of grades 4–10 ELA, math and science with at least 10 students who have SGPs; the board sees aggregate percentages, never named teachers.

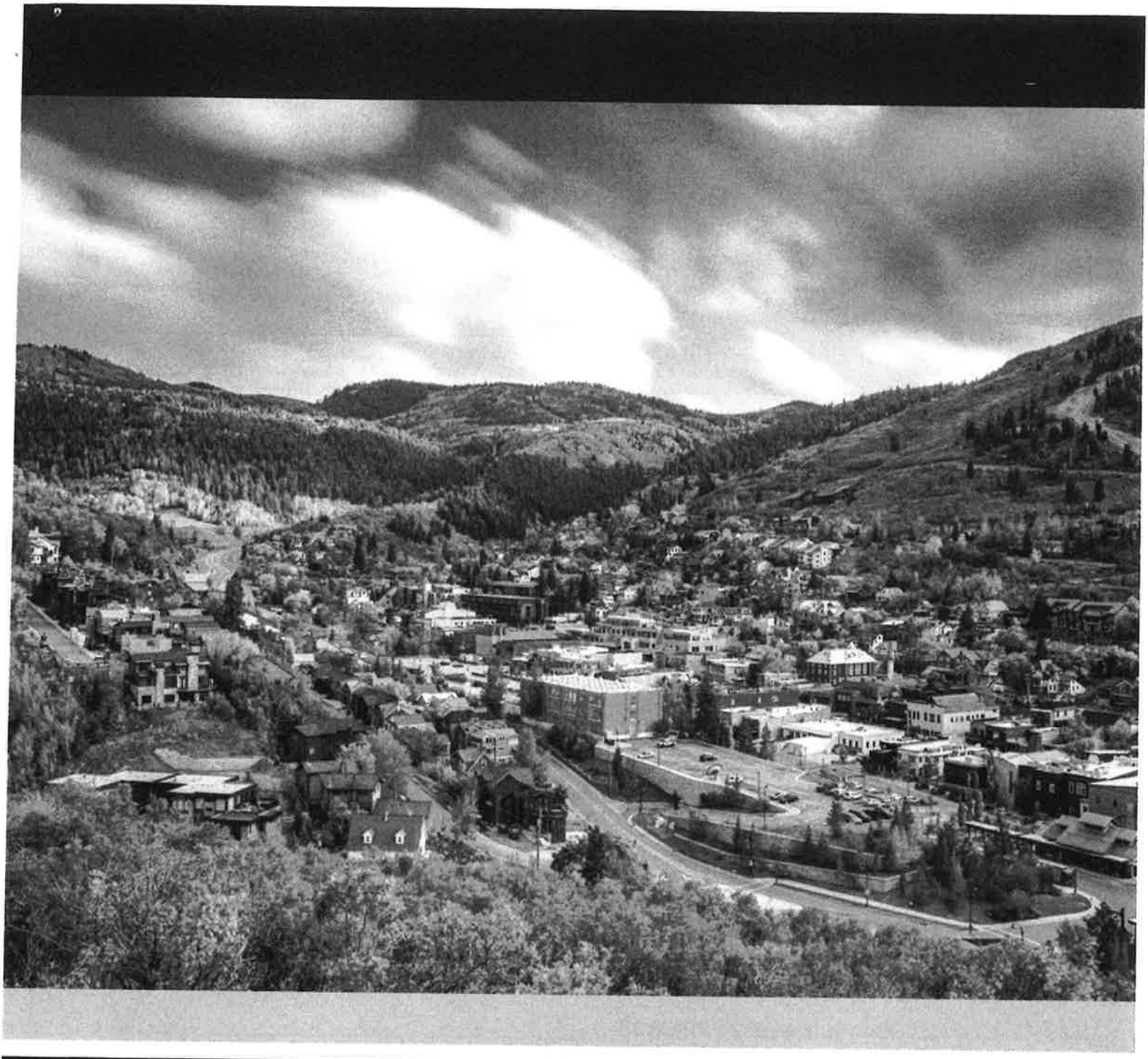
2. **Close the gap with catch-up growth.** By spring 2031, students who scored below proficient the prior year will post an MGP of 65 or higher in ELA, math, and/or science, reaching 55 by spring 2028.
    - Why: the audit found students who are not proficient tend to stay that way; this goal targets that group directly and mirrors the state's lowest-25% growth indicator. It also guards against a teacher clearing 50 while their lowest students stall.
3. **Raise proficiency.** By spring 2031, proficiency in grades 3–10 will reach 52% in ELA, 54% in math and 56% in science, from 39%, 43% and 47% in spring 2026.
    - Why: confirms that faster growth is turning into students meeting standards and gives the community a familiar number.
4. **Build strong early readers.** By spring 2028, 80% of 3rd graders will score at or above benchmark on end-of-year Acadience Reading, reaching 85% by spring 2031, from 76% in 2025.
    - Why: meets the S.B. 241 state goal two years early and keeps the K–2 pipeline strong where SGPs do not exist.

Year-by-year path (spring test results)

Measure	Baseline (2026)	2027	2028	2029	2030	2031
Teachers with MGP of 50+ (% of eligible teachers)	33%	Check year	45%	60%	75%	85% (90% stretch)
MGP, students below proficient (ELA, math, science)	Confirm	Check year	55	58	62	65
ELA proficiency, grades 3–10	39%	Check year	42%	45%	49%	52%
Math proficiency, grades 3–10	43%	Check year	45%	48%	51%	54%
Science proficiency, grades 4–10	47%	Check year	49%	51%	54%	56%
3rd graders at or above Acadience benchmark	76%	78%	80%	82%	84%	85%

Why the early years are modest. State results arrive about six months after testing, so each coaching year is judged by the following fall's data:

1. Fall 2027: spring 2027 results identify the teachers to support (the plan was adopted in June).
2. 2027–28: first full year of coaching.
3. Fall 2028: spring 2028 results show whether that coaching worked.



GOPB GUIDE TO STRATEGIC PLANNING

How to develop and use strategic plans to drive the best use of Utah's resources

Updated September 2023

GOVERNOR'S OFFICE OF
Planning & Budget

TABLE OF CONTENTS

EXECUTIVE SUMMARY 3

INTRODUCTION 5
Expectations 5

PART 1: WHY DEVELOP A STRATEGIC PLAN? 6
Promotes effective work 6
Facilitates performance management 6
Improves strategic budgeting 6

PART 2: USING THE STRATEGIC PLAN 6
Monitoring progress 8
Updating the plan 8

PART 3: STRATEGIC PLAN COMPONENTS 9
Agency description 10
Vision statement 10
Mission statement 10
Core values 10
Major findings 11
Goals 13
Objectives 15
Strategies 15
Performance measures 15
Annual work plans 18

PART 4: STRATEGIC PLANNING PROCESS 19
Organize 19
Inform 19
Analyze and prioritize 21
Write 23

RESOURCES 23

EXECUTIVE SUMMARY

The Cox-Henderson administration prioritizes strategic planning and improving agency strategic plans to drive effective investments and best use of Utah's resources. These plans should include efforts to improve efficiency, productivity, and customer service.

This strategic planning booklet is meant to establish philosophy, structure, and best practices for creating an agency strategic plan, and help agencies align priorities for statewide coordination. GOPB's mission is to drive the best investment and use of Utah's resources-- we're here to help!

Expectations

In the past, agency strategic plans were in various stages of use and completion. After a focus on strategic planning in FY24 and a requirement to create a complete strategic plan by the FY25 budget cycle, all agencies will now continue to maintain strategic plans that:

- Guide performance measure development
- Consider future opportunity goals
- Drive budget development

Why develop a strategic plan?

While it takes time and focused attention to produce, strategic planning is one of the most valuable exercises that an organization can do. Developing and regularly referring to a strategic plan promotes effective work, facilitates performance measurement, and improves strategic budgeting.

How are strategic plans used?

Strategic plans are only useful when they are reviewed often, integrated into daily operations, and actively guiding decision making. The planning process is beneficial to highlight agency vision, mission, goals, and strategies, but real progress will only take place when the plan is put into action.

Strategic plans should be significantly refreshed and reviewed at least every four years. Agencies should perform an in-depth evaluation using observations from monitoring at least once a year. It may be helpful to do this in-depth review at the beginning of the fiscal year before determining budget requests.

What is included in a strategic plan?

Strategic planning is a long-term and future-oriented process of assessment, goal setting, and decision making. It includes a multi-year view of objectives and strategies for accomplishing agency goals. The strategic planning process requires each agency to clearly define the results it seeks to achieve. These desired results drive program performance and influence future planning, resource allocation, and operating decisions.

This guidebook will help your agency draft a strategic plan that effectively guides and empowers your organization. The completed document should be shared widely and used by all employees to understand how their work fits into the larger mission of your organization.

FIGURE 1: Strategic planning elements



SOURCE: *Governor's Office of Planning and Budget*

INTRODUCTION

The Cox-Henderson administration prioritizes strategic planning and improving agency strategic plans to drive effective investments and best use of Utah's resources. These plans should include efforts to improve efficiency, productivity, customer service, and should include the governor's principles on innovation. If needed, the Governor's Office of Planning and Budget (GOPB) will provide professional and technical assistance as agencies develop their strategic plans.

Expectations

In the past, agency strategic plans were in various stages of use and completion. After a focus on strategic planning in FY24 and a requirement to create a complete strategic plan by the FY25 budget cycle, all agencies will now continue to maintain strategic plans which:

- Guide performance measure development
- Consider future opportunity goals
- Drive budget development

In addition, agency strategic plans should tie into Cox-Henderson administration priorities of focusing on people, growth, and good government, including in the areas of:

- Economic advancement
- Education
- Rural issues
- Health security
- Equity and opportunity
- State government effieciency
- Innovation

This four-part strategic planning booklet is meant to establish philosophy, structure, and best practices for creating an agency strategic plan, and help agencies align priorities for statewide coordination. It is a reference guide to assist in the strategic plan creation process.

PART 1 Why develop a strategic plan?

PART 2 How are strategic plans used?

PART 3 What is included in a strategic plan?

PART 4 How is a strategic plan developed?

PART 1: WHY DEVELOP A STRATEGIC PLAN?

Promotes effective work

A strategic plan sets direction, establishes priorities, and clearly defines the best route for agency efforts in day to day practices as well as future endeavors. It is backed by clear reasoning and good data. Efficacy of employee work increases with clear direction and coordinated efforts.

The planning process itself benefits agencies by simplifying decision making, improving self-awareness, and investigating agency strengths and weaknesses. Planning processes require conversations among employees and stakeholders, and promote a synergized effort to improve internal processes, make the best use of resources, and provide customer-focused services and products.

A successful strategic plan is a powerful communication tool. As a written document, it clearly communicates what the agency is doing, what it hopes to do, what employees are working on, and in what order goals are being pursued.

When employees understand the agency plan and their part in it, there is a shared sense of purpose, motivation, and desire for success. Members of the public, decision makers, stakeholder groups, and staff use the plan to learn about the agency's statute, mission, vision, activities, goals, and performance measures. Likewise, agency leadership use the plan to inform major decisions, updating the plan when necessary, so employees easily understand the direction their work is moving.

Facilitates performance measurement

A strategic plan helps an agency regularly review goals and assess progress. Agencies can evaluate what strategies are effective and make adjustments to the overall plan. As employees work on specific strategies, progress should be tracked to help plan future efforts.

Agency strategic plans should demonstrate the link between agency strategies and performance measures required by HB 326, Performance Reporting and Efficiency Requirements (M. Ballard) from the 2021 General Session. GOPB and the Office of the Legislative Fiscal Analyst (LFA) have created a Performance Measures Playbook to guide agency compliance with these requirements. It states:

> "...Utah has moved to align the performance measures set by the legislative and executive branches. These measures are meant to tell the story of investments of taxpayer dollars. Performance measures help stakeholders navigate and understand state government and facilitate data-driven decision making within agencies."

Through strategic planning, agencies can establish meaningful measures that fulfill statutory requirements, demonstrate good stewardship of state resources, and show progress toward the agency's mission.

Improves strategic budgeting

Strategic plans should determine an agency's budget priorities and performance measures, so the needs, goals, and accountability of an agency are effectively communicated. Strategic plans should demonstrate which performance measures have the most value and provide supporting justification for budget requests.

PART 2: HOW ARE STRATEGIC PLANS USED?

Strategic plans are only useful when they are reviewed often, integrated into daily operations, and actively guiding decision making. As the plan is being developed, agencies should consider how the plan will be used. The planning process

FIGURE 2: Strategic plan poster

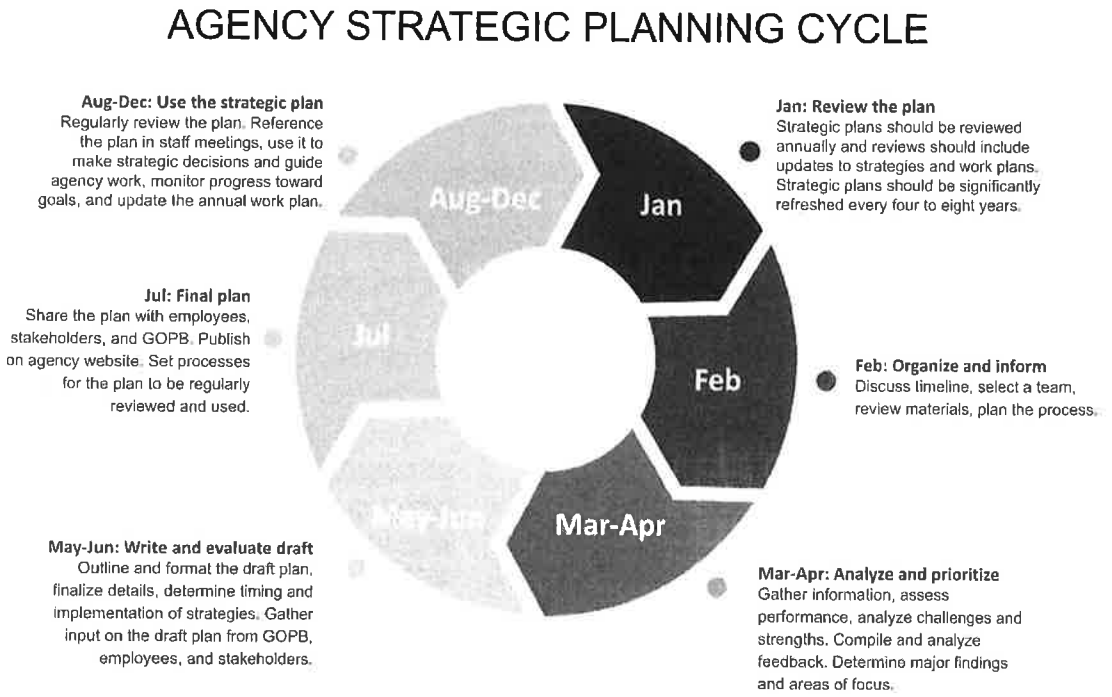


SOURCE: *Department of Cultural and Community Engagement*

Ideas for Implementation

- *Spotlight core values in staff meetings*
- *Tie employee evaluations to department goals and strategies*
- *Review relevant goals in team meetings and when evaluating new projects*
- *Display visual reminders of mission in email signatures, common areas, presentations, and document branding*
- *Utilize the plan to tell the agency story to stakeholders and build relationships*
- *Highlight strategic plan accomplishments in quarterly reports*
- *Use the plan to build agency culture and unite employees around the agency vision*
- *Base budget discussions and requests on strategic plan elements*

FIGURE 3: Cyclical nature of strategic planning



SOURCE: *Governor's Office of Planning and Budget*

is beneficial to highlight agency vision, mission, goals, and strategies, but real progress will only take place when the plan is put into action.

Agencies should review strategies and action plans at each staff meeting, or at least monthly. Some agencies may have advisory boards review strategies and action plans at board meetings as well. This review should have a permanent spot on meeting agendas, and can help ensure that agency leaders are focused on strategic priorities.

Agencies are strongly encouraged to develop annual work plans that map out how the agency will implement strategies identified in its plan. A champion (one or more employees who are responsible for tracking and advocating individual strategies to ensure accountability) should be assigned to each strategy. These champions should be specified by position or title, such as commissioner, division director, public information officer, etc., rather than by name. When the strategic plan is reviewed in a staff meeting, champions should be asked to report on the status of the strategy efforts, current trends pertaining to that strategy, and any metrics being tracked.

New initiatives, projects, or efforts should be evaluated using the agency strategic plan. New policies, such as performance management, should be incorporated into strategic plans. Every new activity should relate back to the strategic plan, be deliberate, and advance agency goals.

Budget request forms will include a requirement to connect the request to the agency's goals as outlined in their strategic plan. Agencies should review their strategic plans before making budget requests to ensure that budget requests are actively advancing implementation of the plan.

Budget request forms will include a requirement to link the request to the strategic plan. Agencies should review their strategic plans before making budget requests.



Budget request forms will include a requirement to link the request to the strategic plan. Agencies should review their strategic plans before making budget requests.

Monitoring progress

While developing the strategic plan, agencies should include metrics for monitoring progress. The strategic planning team determines who will monitor progress and how often monitoring will take place. At these predetermined regular intervals, evaluate the following:

- How is the plan being used?
- What goals, objectives, and strategies have progressed or been accomplished?
- What annual work plans have progressed or been accomplished?

Progress can be monitored in a variety of ways, such as shared dashboards or stocktake reports. No matter what system is chosen, agencies should be able to illustrate action plan status and progress on goals over a period of time.

Updating the plan

Strategic plans should be significantly refreshed and reviewed at least every four years. Agencies should perform an in-depth evaluation using observations from monitoring at least once a year. It is helpful to do this in-depth review at the beginning of the fiscal year before determining budget requests. This review should include:

- Progress toward goals, objectives, strategies, and work plans
- Needed modifications for goals, objectives, strategies, and work plans
- Additional funding or resources needed
- Timing adjustments
- Discussion on potential modifications

PART 3: WHAT IS INCLUDED IN A STRATEGIC PLAN?

Strategic planning is a long-term and future-oriented process of assessment, goal setting, and decision making. It includes a multi-year view of objectives and strategies for accomplishing agency goals. The strategic planning process requires each agency to clearly define the results it seeks to achieve. These desired results drive program performance and influence future planning, resource allocation, and operating decisions.

The strategic planning process requires each agency to be bold and think out of the box. Innovation is an overarching key principle to be incorporated in strategic planning. Plans should be developed with a lens of innovation to help agency employees overcome perceived or real challenges in their work and make the best use of state resources.

A strategic plan is typically organized into standard sections including:

- Vision statement
- Mission statement
- Core values
- Goals
- Objectives
- Strategies
- Performance measures
- Annual work plan

Each of these key elements should nest within one another, beginning with long-term desired outcomes, breaking down into actionable implementation steps, and then evaluation of agency progress to determine effectiveness.

A traditional strategic plan includes several levels of organization: vision, mission, core

FIGURE 4: Elements of a strategic plan and why they matter

	What It Is	Why It Matters
Innovation		
Vision	What we aspire to	Motivates and inspires change from "here" to "there"
Mission	What we do and how we do it	Identifies our reason for being and how we serve
Core Values	Enduring, non-negotiable principles that we are truly committed to	Provides a purpose driven foundation to guide our attitudes and behavior
Goals	Long-term outcomes that lead to the fulfillment of the vision	Aligns efforts toward an end
Objectives	Mid-range target that creates a bridge between high-level goals and tactical strategies	Hightlights focus areas to assist in prioritizing resources to achieve the goal
Strategies	Short-term tactics to implement our goals	Provides a plan of action
Performance Measures	Quantifiable representation of an end result or goal	Assesses and tracks progress
Annual Work Plan	Maps out how the agency puts the strategic plan into action	Coordinates strategy resources, responsbilities, and timeline

Source: *Adapted from a graphic by the Utah State Board of Education*

values, goals, objectives, and strategies. However, agencies may choose to condense the organization of their plan. For example a mission and vision may be combined into a single statement, or the objectives and strategies may be combined.

Agency description

Strategic plans often begin with an introduction of the agency. This can include a letter from the director about the agency, planning process, agency involvement in current events, or a brief history of the agency and why it is relevant. The introduction should include an overview of what the agency does and a description of divisions within the agency. It is an opportunity to tell the agency's story.

Vision statement

A vision statement briefly describes the agency at its most effective level. The vision statement should be appealing, descriptive of future service levels, and focus on how the agency would like to be known to its customers. It is enduring, inspiring, aspirational, and challenging, but should also be relatable to daily work:

- What should the agency look like in five years? Ten years?
- What are the desired goals and outcomes for the agency in five years? Ten years?

FIGURE 5: Vision example

> The vision of the Division of Technology is to be a technology leader that delivers value and simplifies the lives of Utah residents.

Source: *Division of Technology*

Mission statement

A mission statement is a broad, comprehensive statement of the agency's purpose. Agencies should review their statutory functions when creating a mission statement.

- Why does the agency exist?
- Who does the agency serve?
- How are those services provided?

FIGURE 6: Mission example

> Safeguarding and improving Utah's air, land, and water through balanced regulation.

Source: *Division of Environmental Quality*

Core Values

Core values are the deeply ingrained principles, beliefs, and behaviors that guide all of a company's actions; they serve as its cultural cornerstones. Core values can be practiced daily through all agency interactions.

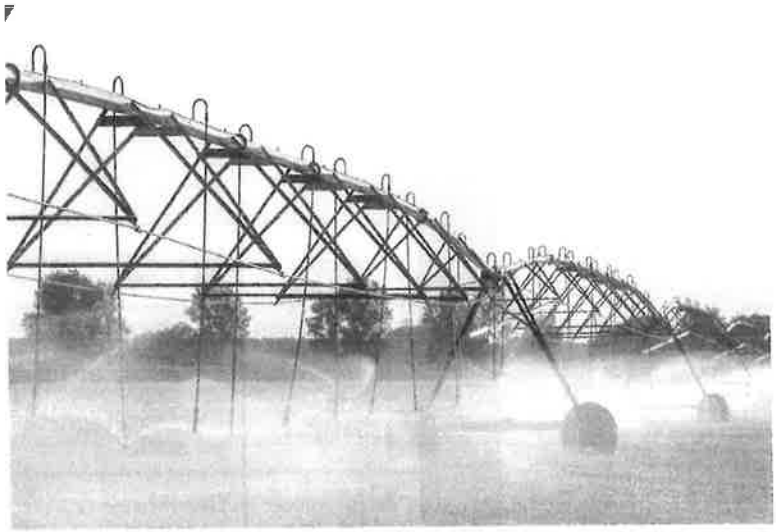
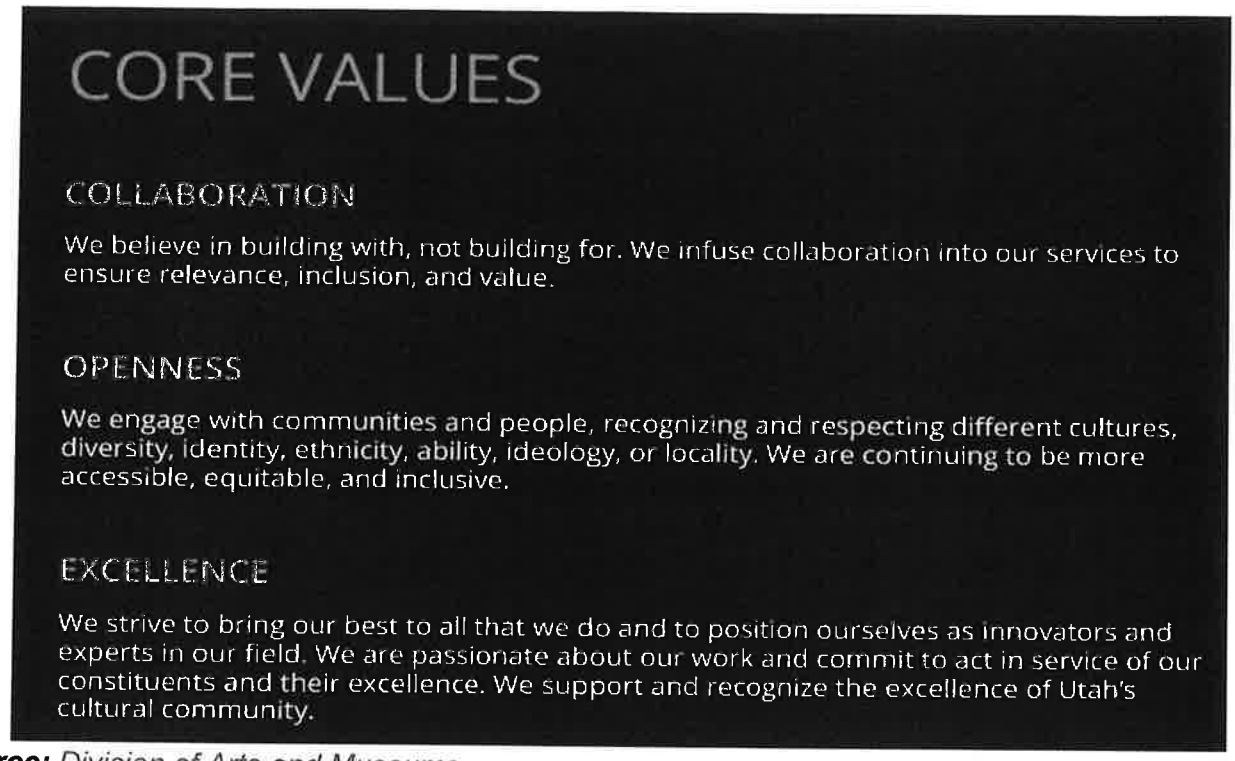


FIGURE 7: Elements of a strategic plan and why they matter



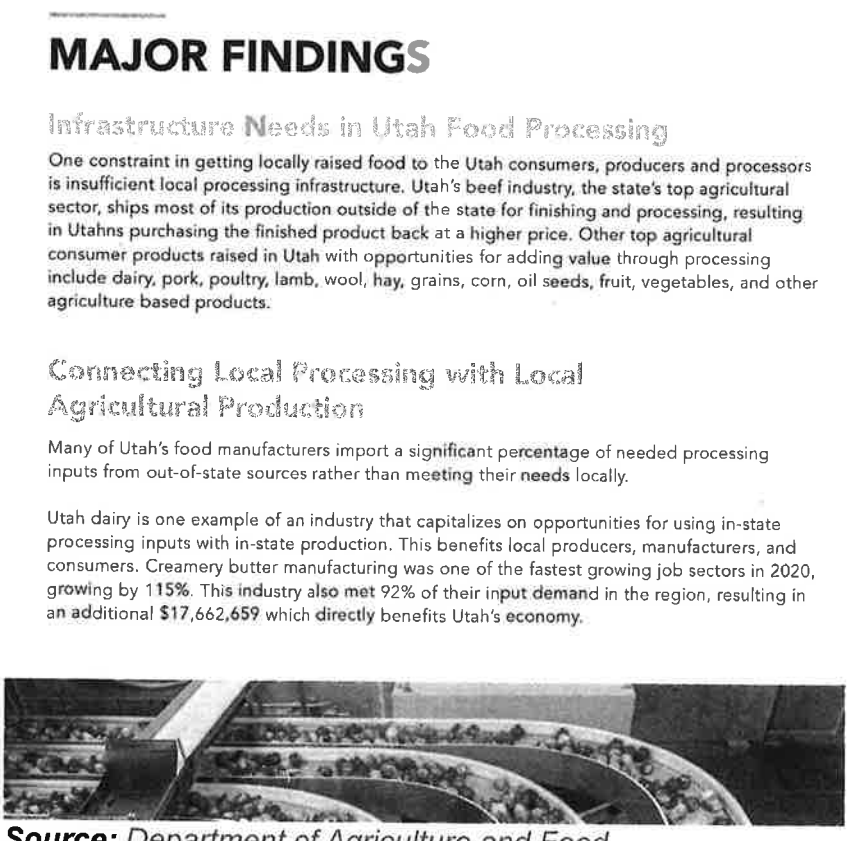
Source: *Division of Arts and Museums*

Major findings

As part of the strategic planning process, information is gathered from internal and external sources. Agencies may choose to include a section in the strategic plan detailing major findings from this information gathering phase. Sharing key themes and findings gives context to why particular goals and strategies were chosen as areas of focus. In the report, major findings should focus on:

- Analysis of past and current performance
- Gaps in service or data needed to make decisions
- Assessment of external challenges and opportunities
- Assessment of internal capabilities and financial health

FIGURE 8: Major findings example



Source: *Department of Agriculture and Food*

FIGURE 9: Major findings, gaps in services example

Gap 1: Affordable Housing, Permanent Supportive Housing and Emergency Beds

- **UTAH NEEDS AFFORDABLE HOUSING TO SUCCESSFULLY IMPLEMENT A HOUSING FIRST APPROACH**

Research and practice strongly support a Housing First approach to addressing homelessness. This means providing stable housing as a first step and following up with an appropriate continuum of supportive services. Utah's Housing First approach is challenged by the lack of housing that is affordable for individuals and families currently facing homelessness, particularly in urban areas where jobs are available. With increased pressure on the housing market, landlords prefer to rent to individuals who can pay a higher rate instead of accepting housing vouchers. Landlords are also less likely to rent to individuals and families with poor credit, an unfavorable renting history (i.e., eviction), a criminal history or have limited income. Lack of affordable housing increases the length of time that individuals spend homeless, which continues to increase the number of people who qualify as chronically homeless.

- **URBAN AND RURAL UTAH NEED PERMANENT SUPPORTIVE HOUSING**

Permanent Supportive Housing (PSH) is an effective way to stabilize and house individuals experiencing homelessness who are in the most need and who subsequently are our highest priority. PSH offers chronically homeless individuals housing and supportive services that help build independent living. The lack of available PSH seriously undermines efforts to minimize the number of chronically homeless. This gap diverts housing resources needed for less vulnerable individuals experiencing homelessness and sets the high-need/high-priority individuals up for failure.

- **RURAL COMMUNITIES NEED INCREASED EMERGENCY BEDS AND SHELTER CAPACITY**

The lack of available shelter beds contributes to the rising number of transient homeless populations, or those that move from their home community to another in search of shelter. Utah communities share how individuals experiencing homelessness lose their network of social support (i.e., relatives and friends) in their transition, which further challenges their ability to step out of homelessness.

Gap 2: Mental Health Services, Substance Use Disorder Treatment and Healthcare

- **UTAH NEEDS GREATER ACCESS TO MENTAL HEALTH SERVICES AND SUBSTANCE USE TREATMENT**

According to the 2018 Point in Time Count (PIT), one in three individuals experiencing homelessness in Utah is severely mentally ill, and one in four have a substance use disorder. LHCCs identify the lack of specialized substance use services and mental health services for individuals experiencing homelessness as a direct obstacle to reducing the number of homeless. Additionally, individuals who experience homelessness are less likely to access healthcare systems and to suffer from preventable diseases. The service gap is particularly pronounced in Utah's rural areas.

Gap 3: Case Management

- **THE UTAH HOMELESS SERVICE SYSTEM NEEDS TO FUND AND RETAIN CASE MANAGERS**

Case management is an essential service and component of health and human service organizations. In homeless services, case management focuses on assessing the individual needs of a client, developing treatment or service goals and plans, monitoring those services and compliance, connecting clients to the homeless service system and providing emotional support to those experiencing homelessness.

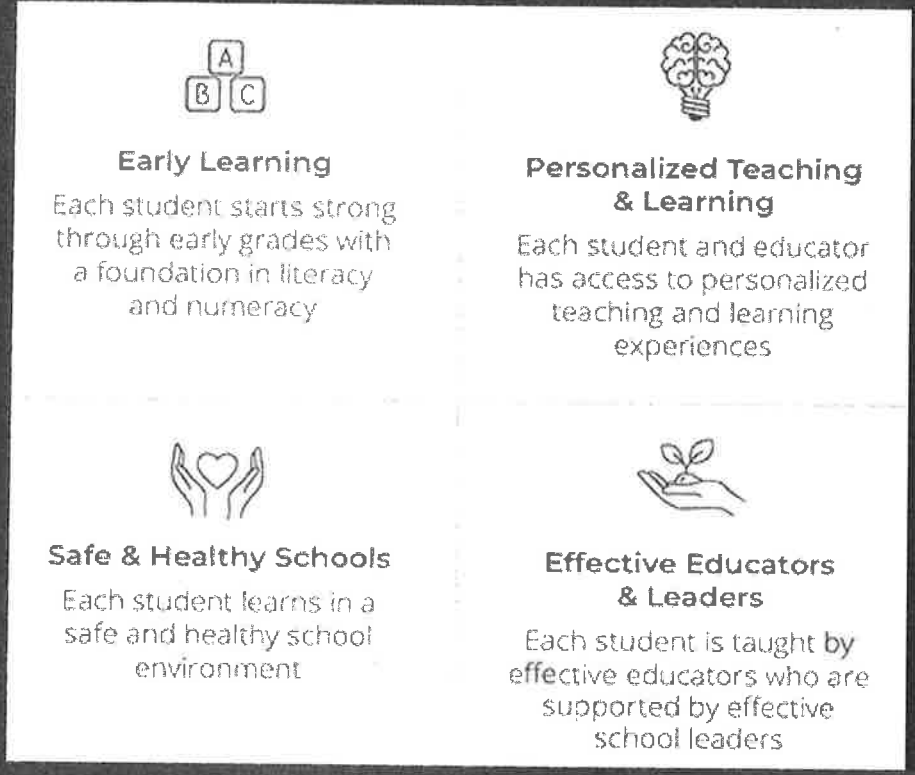
Source: *State Homeless Coordinating Committee*

Goals

Goals are broad, high-level statements of outcomes that the agency strives to achieve over a long planning horizon. These should be high-level, aspirational targets that are critical components to achieving the agency's vision. Long-term goals may reflect projections of trends, technologies, opportunities, and demographics related to the agency five to ten years into the future.

When crafting goals, agencies should think about the biggest fundamental changes or issues they want to address. When developing goals, agencies should ask, "What high-level items are we working on to fulfill our vision?"

FIGURE 10: Goals example



Source: *Utah State Board of Education*

Opportunity goal

Agency strategic plans should support and actively work toward Gov. Cox's vision of opportunity for all, no matter their gender, ethnicity, identity, religion, or zip code.

> "History teaches us that progress doesn't just happen. It requires forethought, commitment and deliberate action. These principles reflect a firm resolve toward racial justice, a direction toward equity and inclusion that will continue during my administration. This isn't about political correctness, it's about human correctness. It's about kindness, decency and love for our fellow travelers. Indeed, it is about striving to deliver on the self-evident truths recognized from our founding: 'That all men are created equal and endowed by their Creator with certain unalienable Rights'."

All agencies are required to include equity, diversity, inclusion, and access efforts in their strategic plans. At a minimum, agencies should include at least one opportunity-related goal, with corresponding objectives and performance measures. Agencies should use the Toolkit for Equity & Opportunity-Minded Decisions & Policies created by the Utah Division of Multicultural Affairs and the One Utah Inclusive Leadership Council as a resource for making assessments about gaps and disparities, and creating goals, objectives, and performance measures.

Additional resources, including the One Utah Expanding Opportunity Framework, will be released later on to help agency leaders identify internal and external opportunities to better serve our employees, constituents, and stakeholders.

Plans should seek to effectively address disparate outcomes, improve service delivery and organizational culture, attract and retain diverse talent, and create practices for equitable resource distribution to increase opportunities for all Utahns to thrive. Opportunity principles are incoporated within agency priorities, funding decisions, workplace culture, and service delivery models.



When our organizations become truly equity-minded, they become like a swinging door, understanding the need to consider both internal and external efforts. We value asking how we can improve and better serve those who belong to our organization, our brand ambassadors (internal), and those who we have a mission to engage with dignity and respect, our clients, constituents, and stakeholders, all who call Utah home (external).

Nubia Peña, senior advisor for equity and opportunity to Gov. Cox and director of the Division of Multicultural Affairs

FIGURE 11: Opportunity focused goal example

Goal 2: Create an equitable and accessible insurance market for all Utahns.

Objective: Increase communication and education with underrepresented groups. Examples may include language learners, racially and ethnically diverse populations, rural communities, people with disabilities, lower socioeconomic levels, and those simply unaware of how to access insurance.

Strategy: Review existing data, literature, and qualitative input from community, industry, associations, and/or community organizations, to understand the barriers underrepresented Utahns experience from becoming insured.

Strategy: Reach out to the community, in partnership with industry, associations, and/or community organizations, to identify culturally responsive and inclusive strategies to better assist underrepresented Utahns with insurance needs. This can include policy and practice reform.

Strategy: Develop, invest in, and implement strategies to extend Department resources to underrepresented groups in order to increase equitable access, outcomes, and service delivery to underserved Utahns.

Source: *Department of Insurance*

Objectives

Objectives describe a measurable result within a certain goal and cover three to five years. Each goal should have several objectives detailing how a goal will be achieved. A good objective statement provides a standard by which agencies can measure their progress toward the targeted goal. In order to create a quantifiable measurement of progress, begin each objective statement with a verb, ideally one that can be measured, such as increase, decrease, or maintain.

Strategies

After the strategic planning committee determines the goals and objectives of the agency, the next step is to develop strategies. Strategies are methods that will be used to accomplish agency goals and objectives. Strategies should be connected to a specific objective and guide agency work in the short term (annual plan) and medium term (included on multiple annual plans). Strategies should be reviewed at least every two years.

- How will the agency achieve a given objective?
- Who, what, when, why, and how to implement each of the strategies?
- What budget is needed to succeed? Future budget requests should link back to strategies.
- Who will be the champion, or leader, for the goal?
- What FTE or other resources are needed to succeed for short-term objectives?
- What big budget requests are anticipated in future years?
- What are the other big initiatives that will take time to plan or prepare?

SMART framework

Great strategies are based on elements of the SMART framework: specific, measurable, attainable, relevant, timebound.

- Specific:
  - What do we want to accomplish?
  - Why is this strategy important?
  - Who is involved?
  - Where is it located?
  - Which resources or limits are involved?
- Measurable:
  - How much?
  - How many?
  - How will we know when it is accomplished?
- Attainable:
  - How can we accomplish this strategy?
  - Does the strategy reflect an appropriate balance between being ambitious and realistic?
  - How achievable is the strategy, based on constraints such as statutory and budgetary factors?
- Relevant:
  - Is the strategy worthwhile?
  - Is this the right time?
  - Does it match our other efforts?
  - Is this the right agency to accomplish this strategy?
  - Does it fit in with the One Utah vision?
- Timebound:
  - When will the strategy be accomplished?
  - What are the short, medium, and long time steps to accomplish this strategy?
  - What is the starting point?

Performance measures

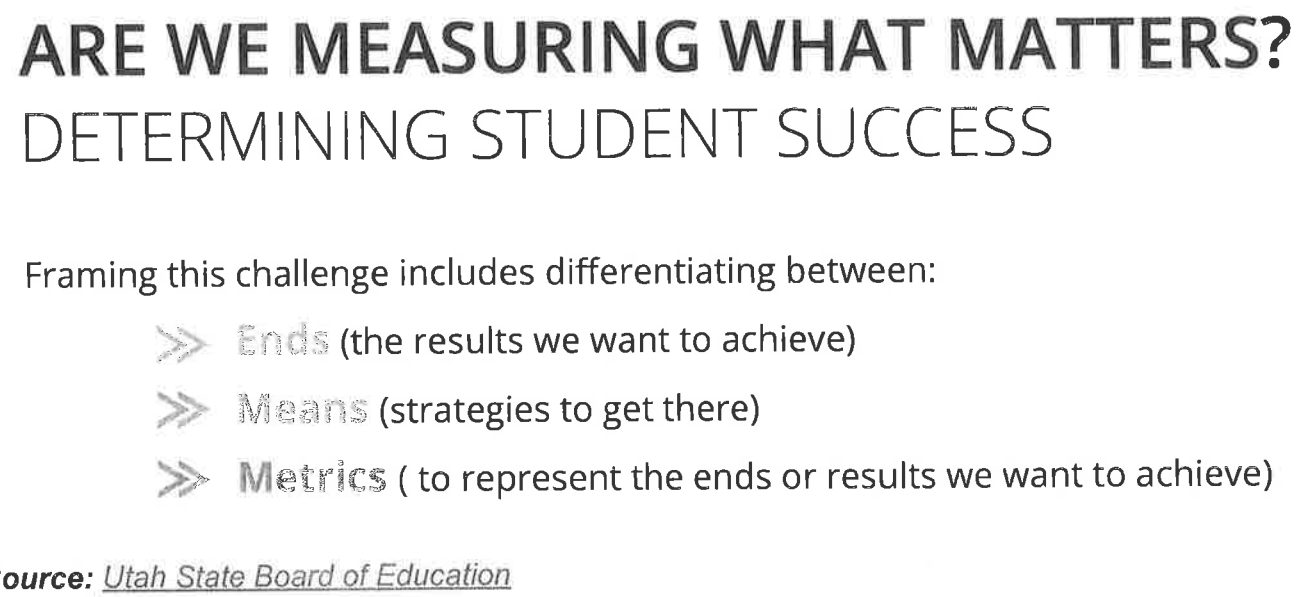
A performance measure is,"...a program objective, effectiveness measure, program size indicator, or other related measure" (Utah Code 63J-1-902). A good performance measure evaluates the desired outcomes of the agency, how effectively the agency produces those outcomes, and how well each individual contributes to those outcomes. Performance

FIGURE 12: Objectives example

Strategic Initiative #2 – Zero Suicides		
GOALS	**OBJECTIVES**	**METRICS**
Goal 2.1 Support UDOH and other stakeholders in implementation of the Utah Health Improvement Plan.	Objective 2.1.1 Increase availability and access to quality physical and behavioral health care- Goal: Promote the adoption of the 'Zero Suicide' framework by health and behavioral health care providers statewide. Objective 2.1.2 Increase social norms supportive of help-seeking and recovery- Goal: Train 10% of the Utah population in an evidence based gatekeeper training.	**Indicator:** Number of health systems/organizations formally adopting the Zero Suicide framework. **Baseline:** Zero organizations have adopted the Zero Suicide framework. **Target:** Ten health systems/organizations in Utah have formally adopted the Zero Suicide Framework. **Time frame:** 2017-2021 **Responsible:** UHIP/Suicide Prevention Coordinator (Ashley Donham)

Source: *Division of Substance Abuse and Mental Health*

FIGURE 13: Measuring what matters



Source: *Utah State Board of Education*

FIGURE 14: Performance measures example

Project	Goal	Output Measures	Outcome Measures
Permanent Supportive Housing Public-Private Partnership	Provide more units for people experiencing homelessness	• # of one-bedroom units produced • # of people housed	Organizational outcome: • % of clients in housing after six months (% not homeless)
Family Budgeting Awareness	Increase personal financial stability of families	• # of financial planning sessions • # of families served	Organizational outcomes: • # of families living on a budget (increased financial stability) • $ amount families put into savings
Parent-Child Relationship Course	Improve parent skills, knowledge, and emotional functioning in parenting to decrease child abuse	• # of families enrolled • # of courses completed	Organizational outcomes: • % change on parenting stress index score after taking course • % change on child-relationship scale score after taking course
Reduce the number of repeat offenders	Have inmates successfully complete their case action plans on time	• % of inmates that complete all of the milestones in their case action plans • % of attendance in post-incarceration support services • % of inmates with gainful employment	Population outcome: • % change in recidivism rate

Source: *Performance Measures Playbook*

measures are most meaningful when they are linked to achieving the vision of the agency. As There are three levels of performance measures.

1. Top level measures, sometimes called outcome measures, demonstrate how well the agency is achieving the desired outcomes.

2. Operational measures demonstrate how well the systems are working at producing the desired outcomes.

3. Individual measures show how each individual is contributing to the systems that produce the outcomes.

After a strategic plan outlines clear goals or outcomes for an agency, outcome measures should be created and tied to those goals so progress can be measured. These are the measures that are to be reported to GOPB and the Office of the Legislative Fiscal Analyst (LFA) annually in conjunction with budget line items. Operational measures are then instituted to measure how the supporting systems, processes, or strategies are contributing to the desired outcomes. These measures are to be used as an internal tool to evaluate the agency's progress towards implementation of the specific objectives and strategies of the strategic plan.

Individual performance measures should be clearly tied to these goals. Operational and individual measures are not always included in strategic plans but, in best practice, would be deployed in daily operations.

GOPB, in conjunction with the LFA, has produced a Performance Measures Playbook to guide agencies in the development of effective performance measures. Please refer to the playbook for more information about the philosophy, structure, and best practices for establishing state performance measures.

Annual work plans

The final section of the agency strategic plan is the annual work plan. Work plans may be included in the body of the strategic plan, attached as an annual update, or developed within the agency's existing project management system or software program. The purpose of the annual work plan is to map out how the agency will put the strategic plan into action. Every strategy will be assigned to a fiscal year work plan to aid in the budget process.

An action plan, or annual work plan, has several components, including:

- Strategies to be accomplished
- Budget and resources needed
- Timeline
- Champion for the strategy

The champion is the main contact for the strategy and tracks the progress of the strategy. Champions are responsible for agency work and coordinating efforts to accomplish the strategy. Budget and resource needs are a key component of annual work plans. As agencies develop annual work plans, they may want to consider related input measures to track on an annual basis to help evaluate resource needs. Thought should be given to solving probelms through means other than requesting funds, such as reducing inefficiences. Agencies evaluate budget elements needed to successfully accomplish each strategy. These budget items will link to the budget requests agencies submit to GOPB each year.

Regular updates on action plan progress should be reported through the agency's monitoring framework to inform agency leadership and staff, facilitate regular review, and focus employee efforts on strategic plan implementation. Status updates are also marked on the work plans in the strategic planning document.

Action plans are regularly updated to show the status and progress made for each strategy. Updated plans facilitate review in staff meetings to keep users informed and focused on strategic plan implementation.

FIGURE 15: Annual work plan example
FY2024 Work Plan

Goal #	Strategy	Champion	Budget & Resource Needs	Completion Timeline	Status
3	Twice every year, each division will give a presentation concerning its work to another division.	Division Directors	Staff time	June 2024	
3	Identify senior level employees, and assign them as a mentor to newer employees.	Division Directors, Supervisors	Staff time	July 2023	
3	Each division will seek commissioner approval to financially incentivize employees to complete the top priority certification from the list.	Division Directors	Existing budget, seek additional budget allocation	September 2023	
3	Internally elevate the Department's rules review process to ensure that rules meet statutory scope and facilitate fair regulation.	PIO	Staff time	June 2024	
3	Circulate a survey to the NAIC Western Zone about recent methods of enhancing access to the Department's services and innovations.	Deputy Commissioner, PIO	Staff time	January 2024	
3	Utilize fraud investigators to mentor analysts and examiners on how to investigate alleged violations of applicable law.	Deputy Commissioners, Fraud Director, H&L and P&C Directors	Staff time	June 2024	

Source: *Department of Insurance*

PART 4: STRATEGIC PLANNING PROCESS

The strategic planning process can be broken down into four steps: organize, inform, analyze & prioritize, and write.

Organize

A successful strategic planning effort requires the commitment of agency leadership and employees. The organization and structure of a strategic planning team will depend on the size, complexity, and organization of the agency. Agencies with advisory boards should evaluate whether a board member needs to be part of the planning team. Smaller agencies, divisions, or bureaus may be able to involve every employee in more hands-on planning work than a large department with thousands of employees.

Agency directors should begin with discussions with other relevant agency leaders and map out a process for the strategic planning effort. The core strategic planning team should include a representative of each team within the agency that will be responsible for carrying out the plan. The core strategic planning team may involve additional employees as part of a larger planning team for some parts of the planning process.

Some agencies may choose to develop their strategic plan with internal resources, while others may choose to work with an outside consulting firm to gather information or create the final product.

Regardless of the size or resources of the agency, any strategic planning process should include opportunities for all employees to provide input at key milestones:

- Initiation of planning process
- Review of draft mission, vision, and goals
- Review of complete draft plan

The process for developing the strategic plan should be adapted to the unique needs, capacity, and resources of each agency. Many strategic planning processes begin with a full or half-day retreat at an off-site location to allow participants to focus on strategic planning discussions without the distractions of day-to-day responsibilities. An alternative approach could be a series of shorter meetings.

Inform

Internal conversations

Conversations should begin with discussing critical questions:

- What are the statutory requirements for our agency?
- What do we do and for whom?
- What work are we doing that is not in our statutory requirements, or does not add value to our customer?
- What is the desired social outcome or public good we want to achieve?
- What are our main products and services?
- What communities aren't currently being served? Who needs to be reached?
- What are we currently achieving? What do we want to achieve in the future?
- How do we close the gap between where we are today and where we want to be?
- What resources will we need to implement these short term strategies?
- How will we know if we are succeeding? What data is needed to measure success? Are we currently collecting that data?
- What are the agency's federal funds obligations? Do stipulations of optional federal grants match agency priorities?
- What large technology, capital, or other expenses do we anticipate in the next five to ten years?
- What inputs are we monitoring that are used to develop, maintain, or deliver our products and services? What effect do our inputs have on our processes?

If the agency has an existing plan, questions should also include:

- Are the mission and business processes still relevant?
- Is there a clear relationship between the goals and outcomes?
- What do we want to increase, decrease, or maintain, and by how much? Have we met those targets?
- What process element did we focus on to make changes? Do we have a hypothesis about why it did or didn't work?
- What does our process element evaluation mean for strategies we should now pursue to achieve current performance targets?
- Has our statute changed since this plan was written?

Information collection

Strategic plan development begins with gathering information from involved parties inside and outside of the agency, such as employees, end users, internal customers, and advocates. Agency leaders should think about who the agency serves, reach out to groups associated with the agency, facilitate open communication, and ask for input about what is or is not working within the organization. As information is collected, the strategic planning team should meet regularly to assess incoming data. Information can be gathered in a variety of ways, including:

- Stakeholder interviews: to gain an outside perspective of agency work, environmental factors, and opportunities
- Employee interviews or surveys: to allow employees to contribute ideas and feedback on agency operations
- Customer or public surveys, meetings, or open houses: to gather information or opinions on current agency work and future areas of focus
- Areas of particular focus

Performance analysis

Performance analysis describes gaps between the agency's current and future desired operational capacity. Ask:

- What, if any, disparities exist between the mission statement and the vision statement?
- How well do we understand and measure our own performance?
- Is actual agency performance different from expected performance? Why?
- How do performance results compare to similar organizations or recognized industry standards?
- Which performance gaps are the most important to close?
- How will we close these performance gaps?

Assessment of external challenges and opportunities

Agencies should complete an assessment of external challenges and opportunities. This assessment describes external factors that affect the agency's ability to achieve goals and performance targets. These factors can include:

- Current economy
- Client populations
- Client demographics
- Underserved communities
- Existing data and data gaps
- Related markets or industries
- Regulatory environment
- Natural environment
- Client needs, preferences, or expectations
- Supplier and partner needs, preferences, or expectations
- Federal funds and grants opportunities and restrictions
- Costs of doing business

Special attention should be given to how these factors might impede or facilitate accomplishing the agency mission, goals, and objectives.

It is impossible to predict the future, but reasonable efforts should be made to identify how these factors might change in the coming months and years. Such analysis might include trend data and carefully chosen anecdotal information.

Assessment of internal capacity and financial health

Each agency should complete an assessment of internal capacity and financial health. This assessment describes strengths and weaknesses of internal operations that impact the agency's ability to accomplish plans. In particular, agencies must plan for large future budgetary needs. Other assessment questions might include:

- What workforce issues affect our performance?
- What work could we pause or stop to create additional capacity for more important goals and objectives?
- Do we have sufficient resources (staff, workspace, technology, transportation, etc.) to accomplish our mission, goals, and objectives?
- What future major software updates, technology purchases, or other budget items do we anticipate?
- Are there labor force trends that might affect our workforce in the future?
- Are there supply chain trends that might affect us in the future?
- Do we have sufficient funding to accomplish our mission, goals, and objectives?
- Are there revenue trends that might affect our funding in the future?

Opportunity for all

The Cox-Henderson administration prioritizes equality and opportunity. As a state, we are committed to improving life outcomes for people with historically and systemically less access to opportunity, including women, people of color, people with disabilities, and LGBTQIA+ individuals.

As agencies conduct an internal assessment and consider how best to identify gaps and incorporate an opportunity focus in their strategic plan, these initial questions should be addressed:

- How can we incorporate opportunity awareness in our strategic planning process?
- What existing data do we use to inform our efforts to improve life outcomes and opportunities for Utahns?
- What data is missing that could help provide information about existing gaps?
- What data tracking should be done to create new data sets?

Health equity

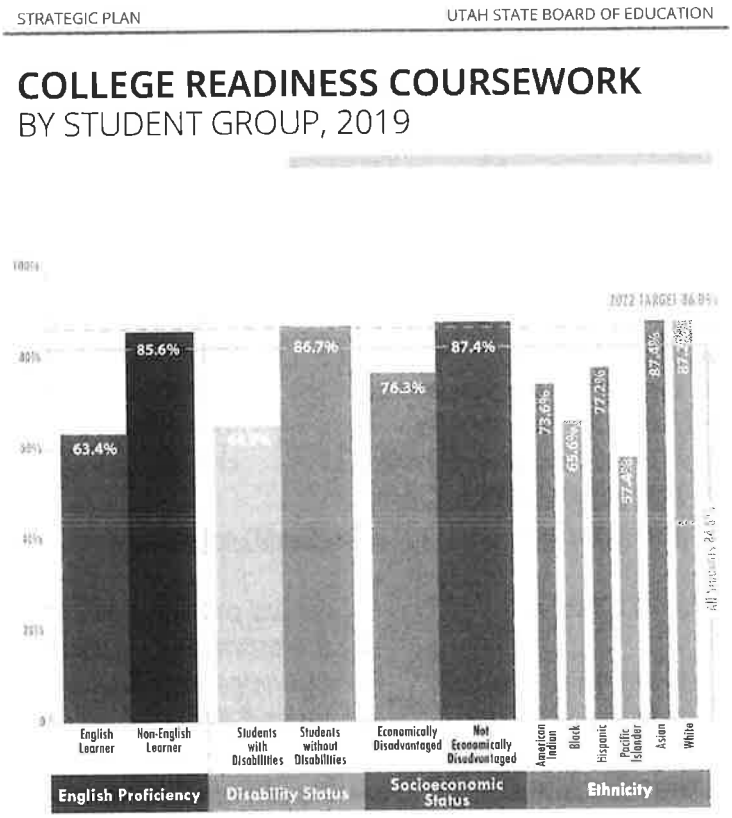
As we promote equitable practices in state government in general, we also encourage agencies that deliver or engage with health-related services as part of their mission to do so with an intentionality to improve health equity. Health equity helps ensure no one in Utah is denied the possibility to be healthy for belonging to a group that has historically been economically or socially disadvantaged.

The Strategic Practices Framework, developed by the Office of Health Equity in the Department of Health and Human Services, should be used by state agencies involved in public health or healthcare services. These agencies should incorporate strategies in planning to build the agency's internal capacity to advance health equity. The framework is organized around four foundational practices for evaluating and implementing strategies that promote health equity.

Analyze & prioritize

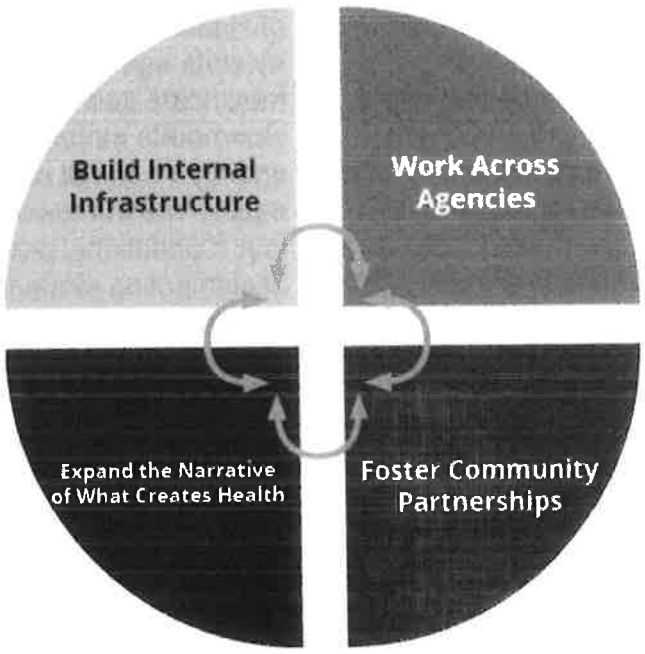
After input has been gathered from employees, the public, customers, and major stakeholders, the strategic planning team analyzes and compiles the feedback. This compilation should include areas of responsibility needing more attention, opportunities for growth, areas where the agency excels, areas where improvement

FIGURE 16: Existing gaps data example



Source: *Utah State Board of Education*

FIGURE 17: Foundational practices for promoting health equity



Source: *Department of Health and Human Services*

efforts are working, and recommendations for improvement. Agencies may need to follow up with additional information gathering or internal analysis.

Using information collected, the core strategic planning team determines priorities and selects areas of focus. A plan that lists every task every unit would like to accomplish is unlikely to be implemented successfully.

Write

The strategic planning team creates the outline of the plan based on the components detailed in Part 3 of this guidebook. The team also discusses building out the details from the outline, refines elements of the plan, decides on the format of the plan, and determines the timing of implementing each strategy.

Formatting

Agency strategic plans should be organized for ease of use, including a table of contents or executive summary if beneficial. Agency strategic plans should be brief, clear, avoid jargon, and define acronyms.

Strategic plans are often in paragraph form. Bullet lists, pictures, charts, tables, flowcharts, diagrams, and graphs may help provide information. It is helpful to nest objectives and strategies under each goal to show how efforts are coordinated to accomplish that goal.

Draft plan

Before publication, a draft plan should be released for review by a larger circle of employees and stakeholders, including advisory boards. The draft plan must also be submitted to GOPB.

Final release

While the direct audience for a strategic plan is internal, transparency with other state agencies, external stakeholders, members of the public, and the legislature is key to building trust. Making the plan easily accessible to the public allows the agency to promote its mission and communicate to taxpayers how the agency is working to fulfill its mission.

The completed plan should be shared widely within the agency so that all employees understand the strategic direction and goals of the agency, and see how their individual work fits within a larger mission. Plans should be published on the agency website, but agencies may decide how to make the plan public.

Agencies must also share their strategic plan with GOPB for use during the budgeting process. Agency strategic plans will be kept in a GOPB inventory. Budget requests must link to goals, objectives, strategies, and performance measures outlined in the strategic plan.

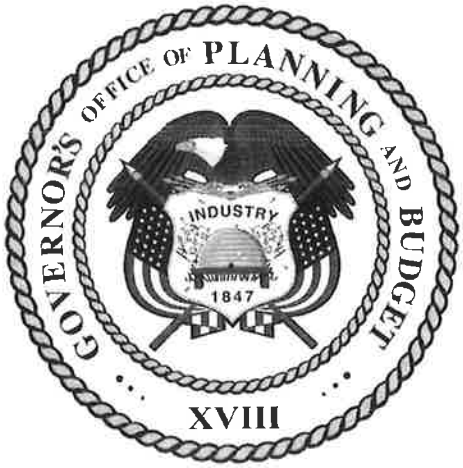
RESOURCES

GOPB contacts

Laura Hanson	State Planning Coordinator
Jeff Mottishaw	Director of Operational Efficiencies
Evan Curtis	Senior Budget & Policy Analyst and Strategic Planner
Terrah Anderson	Budget & Policy Analyst

State resources

- The StEPs-UT guide, while tailored to cultural institutions, this resource provides helpful examples for agencies initiating a strategic planning process
- The Performance Measures Playbook guides agency performance measurement development and reporting
- The Toolkit for Equity & Opportunity-Minded Decisions & Policies helps state decision makers assess gaps and disparities in current and future programs


GOVERNOR'S OFFICE OF PLANNING AND BUDGET
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XVIII

Conditions for success

These commitments are part of the plan, not assumptions behind it.

Board/District commitments

- **Protected principal time.** Principals spend a set number of hours each week in classrooms during instruction (number to be set with principals). The board and district office keep requests that pull principals away from that time to a minimum.
- **Streamlined teacher evaluation.** The UETS-based rubric with GSIP embedded is simplified before 2027–28, so principals spend their time on short, frequent observations instead of paperwork.
- **Coaching capacity aimed at the targeted tier.** The district's three instructional coaches work mainly with targeted-tier teachers, freeing principals for the intensive tier.
- **A parallel principal cycle.** Each principal's goals are tied to their school's share of teachers at 50+ and to movement out of the intensive tier. The superintendent coaches principals on the same rhythm, judging them on multi-year movement rather than the end target alone, since principals need several years to show impact.
- **Fewer board data requests.** The board reviews goal results once a year and one leading indicator a month, rather than a stream of reports.

Monitoring and reporting cadence

The board sees goal measures once a year and leading indicators monthly, in the standing data segment we already committed to. This follows OLAG handbook practices 1.5–1.7 and the K–3 audit's three-checks-a-year expectation.

When	What the board reviews	Purpose
Fall (RISE release)	Goals 1–3: share of teachers at 50+, tier counts, below-proficient MGP and proficiency by subject and school; guardrails	Annual goal check
Fall, winter, spring	Goal 4: Acadience BOY, MOY and EOY benchmark and progress by grade and school	Early literacy check after each administration
Monthly	One leading indicator at a time: the coaching indicators under Conditions for success, or district interim results (e.g. inference and complex-text items) on 90-day plans	Shows whether the work is happening before growth data arrive
Summer	Annual plan review: progress, guardrails, board commitments kept, any target adjustments	Board self-evaluation against the plan

Student Enrollment and Admissions

Policy: 6001-A Section: 6000 Students

I. **Definitions**

A. **Alternative District or Alternative District of Residency**: a district which may provide educational services where a student resides:

1. With a responsible adult, other than a custodial parent or legal guardian; or
2. In a health care facility or human services program facility.

B. **Children of Military Families:** School-aged children, enrolled in kindergarten through twelfth grade, in the household of an active-duty member.

C. **Dual Enrollment:** refers to a student enrolled in up to 50% in a public school while simultaneously enrolled in a Private School, or in a Homeschool with an affidavit on file with the district.

D. **Health Care Facility**: General acute hospitals, specialty hospitals, home health agencies, hospices, nursing care facilities, residential-assisted living facilities, birthing centers, ambulatory surgical facilities, small health care facilities, abortion clinics, facilities owned or operated by health maintenance organizations, end-stage renal disease facilities, and any other health care facility that is designated by the State's Health Facility Committee. Health care facility does not include the offices of private physicians or dentists, whether for individual or group practice.

E. **Human Services Program**: For purposes of these administrative procedures, human services program means a: foster home; therapeutic school; youth program; resource family home; or recovery facility. Human services program also includes a facility or program that provides secure treatment; inpatient treatment; residential treatment; residential support; adult day care; day treatment; outpatient treatment; domestic violence treatment; child-placing services; social detoxification; or any other human services that are required to contract with and be licensed by Utah's Department of Human Services. Human services program does not include a boarding school or a residential, vocational and life skills program, as defined in Utah Code §13-53-102.

F. **Emancipated minor**: A child under the age of 18 who has become emancipated through marriage or by order of a court consistent with Utah State Code; or a child recommended for school enrollment as an emancipated or independent or homeless child/youth by an authorized representative of the Utah State Department of Social Services.
G. **Enroller**: An individual who enrolls a student in a public school.
H. **Homeless child/youth:** A child who:
    1. Lacks a fixed, regular, and adequate nighttime residence.
    2. Has primary nighttime residence in a homeless shelter, welfare hotel, motel, congregate shelter, domestic violence shelter, car, abandoned building, bus or train station, trailer park, or camping ground.
    3. Sleeps in a public or private place not ordinarily used as a regular sleeping accommodation for human beings.
    4. Is living with relatives or friends on a temporary or emergency basis due to lack of housing due to loss of housing or economic hardship or similar reason.
    5. Is a runaway, a child or youth denied housing by their family, or a school-age unwed mother living in a home for unwed mothers, who has no other housing available.
I. **Newcomer Student:** A student who is 3 through 21 years old; was not born in the United States; and has not attended one or more schools in one or more states for more than three full academic years.
J. **Parent**: For purposes of these administrative procedures and the corresponding board policy, parent" means:
    1. A biological or adoptive parent;
    2. A legal guardian or other individual legally authorized to make educational decisions for the child;
    3. An individual, with whom the child lives, who is acting as a parent in the absence of a natural parent or a guardian;
    4. A foster parent if the authority of the biological or adoptive parents to make educational decisions on the child's behalf has been terminated or specifically limited by a court order;
    5. In the absence of any individual qualified under parts 1-4, a surrogate parent appointed pursuant to the Individuals with Disabilities Education Act; and/or
    6. A stepparent if the stepparent is present on a day-to-day basis with the natural parent and child, and the other parent is absent

from the home. A stepparent who is not present on a day-to-day basis in the home of the child does not have rights under Family Educational Rights and Privacy Act (FERPA) with respect to the child's education records. Stepparents without guardianship of a child do not have the authority to enroll or register a child in school.

7. "Parent" does not include the state or any political subdivision of government.

K. **Qualified Social Service Provider**: A social service provider that works directly with a student's family.

L. **Social Service Provider:** A social service provider means one of the following professionals, licensed to practice under Utah Code §58-60-205:

1. A clinical social worker;
2. A certified social worker;
3. A certified social worker intern;
4. A social service worker; or
5. Staff employed to provide direct support to a professional described in subparts 1-4 above.

M. **Split Enrollment:** refers to a student enrolled in two or more publicly funded Local Education Agencies (LEAs) - such as two different school districts or a district and a charter school – simultaneously.

N. **Responsible Adult Resident:** An individual who is 21 years old or older who is a resident of this state and is willing and able to provide reasonably adequate food, clothing, shelter and supervision for the child.

II. **Determination of a Child's School District of Residence**

A. The school district of residence for a minor child whose custodial parent resides within Utah is:

1. The district in which the custodial parent resides; or

B. The school district in which the child resides:

1. While in the custody or under the supervision of a Utah state agency, local mental health authority, or substance abuse authority;
2. While under the supervision of a private or public agency authorized to provide child placement services by the Division of Child and Family Services (DCFS); or

3. While living with a responsible adult resident of the District who has been designated as the child's custodian through a durable power of attorney as provided for in this policy and the District has been determined to be the child's district of residency as provided for in "Alternative District of Residency" below; or
4. If the child is married or has been legally declared an emancipated minor by a court of law or authorized administrative agency; or
5. While the child is receiving services from a health care facility or human services program (as defined by Utah Code § 26B-2-201 and Utah Code § 26B-2-101) and the District has been determined to be the child's district of residency as provided for in "Alternative District of Residency" below.

C. A minor child whose custodial parent does not reside in the state is considered to be a resident of the district in which the child lives, if it is established to the satisfaction of the local Board that:
   1. The child is married or has been determined an emancipated minor by a court of law or authorized state administrative agency; or
   2. The child was placed and is being supervised by a child placing agency which is authorized by the State of Utah to provide residential, or child placement services and the agency is paying the child's tuition and fees to the extent required by Utah Code § 26B-2-131;
   3. The child is in custody or under the care of a Utah state agency;
   4. The child lives with a resident of the district who is a responsible adult and whom the district agrees to designate as the child's legal guardian in accordance with state law;
   5. The District, in its sole discretion may accept a non- emancipated student as a resident of the District if each of the following are demonstrated to the Board's satisfaction:
      a. The child lives with a responsible adult who is a resident of the district and is the child's noncustodial parent, grandparent, brother, sister, uncle, or aunt;
      b. The child's presence in the district is not for the primary purpose of attending school;

c. The child's physical, mental, moral, or emotional health would best be served by considering the child to be a resident for school purposes; and
d. The child is prepared to abide by the rules and policies of the school and district; or
e. The board determines that:
    i. The child's parent moves from the state;
    ii. The child's parent executes a power of attorney under Utah Code §75-5-103 that Meets the requirements of Section II below; and
        i. Delegates powers regarding care, custody, or property, including schooling, to a responsible adult with whom the child resides;
        ii. The responsible adult described in Section II.B.4 is a resident of the district;
        iii. The child's physical, mental, moral, or emotional health will best be served by considering the child to be a resident for school purposes;
        iv. The child is prepared to abide by the rules and policies of the school and school district in which attendance is sought; and
        v. The child's attendance in the school will not be detrimental to the school or school district.

6. If admission is sought under Sections I.A.2.c, I.B.3, or I.B.4 above, then the district requires the person with whom the child lives to be designated as the child's custodian in a durable power of attorney or the child's guardian. See, Section XIII below for more information of durable powers of attorney and guardianships.

III. Enrollment of Homeless or Unaccompanied Youth, or Emancipated Minors

A. Pursuant to state and federal law, homeless students are entitled to immediate enrollment and full participation in school, even if they are unable to produce records normally required for enrollment, such as previous academic records, medical records, proof of residency, guardianship records, birth certificate, or other required documents.
B. A homeless child or unaccompanied youth must:

1. Be allowed to continue in their school of origin, defined as the school the child has attended when permanently housed or the school the child last attended;
2. Be allowed to enroll in the school in whose boundaries the child actually resides;
3. Be enrolled immediately with the expectation that the child begins attending immediately;
4. Be provided transportation support to the child's school of origin; and
5. Be eligible for free meals.

C. Determination of residence for homeless, unaccompanied youth, or emancipated minors may include consideration of the following criteria:
    1. The place, however temporary, where the student sleeps;
    2. The place where the student keeps his/her belongings; and/or
    3. The place which the student considers to be home.
    4. Such recommendations concerning a child's domicile as made by the Utah State Department of Health and Human Services.
D. Determination of residence for such students may not be based upon:
    1. Rent or lease receipts for an apartment or home;
    2. The existence or absence of a permanent address; or
    3. A required length of residence in a given location.
E. After the student is enrolled and attending the school, the school secretary or Director of Student Services will assist the parent or unaccompanied youth in obtaining necessary records, completing forms, and/or provide other assistance as necessary.
F. Any disputes involving school selection or enrollment of a homeless child or an unaccompanied youth shall be referred to the Director of Student Services. However, a homeless child or unaccompanied youth must be immediately admitted to the school in which enrollment is sought pending resolution of the dispute.
    1. The parent, guardian, or unaccompanied youth must be provided with a written explanation of the school's decision regarding school selection or enrollment, including the rights of the parent, guardian, or youth to appeal the decision.
    2. If the parent, guardian or unaccompanied youth wish to appeal the decision, the principal should be notified.

3. The principal will notify the Director of Student Services, who will ensure the appropriate dispute resolution process is carried out as quickly as possible.
4. The Director of Student Services will convene an appeals committee. This committee will be composed of a school administrator, a counselor from an uninvolved school, and the Director of Student Services.
5. The appeals committee will hear the dispute and render a written decision which will be provided to the appellant. The decision of this committee may be appealed to the superintendent or his/her designee within fifteen business days of the date of the decision. The parent, guardian, or unaccompanied youth may also appeal the decision of the committee to the State Superintendent of Public Instruction.

G. If there is a dispute as to the residence or the status of an emancipated minor or an unaccompanied youth, the Director of Student Services should be contacted, but the issue may also be referred to the Utah State Board of Education (USBE) for resolution.

IV. Enrollment for Students with Disabilities

A. For a student with a disability being educated pursuant to an individualized education program (IEP), the appropriate educational placement must be determined by the student's IEP team.
B. The decision to accept a student requiring special education services must include consideration of the capacity of the school's special education program, and the services mandated by the student's IEP. Services provided in self- contained programs are an IEP team decision and not an enrollment option.
C. The capacity of the special education program is defined by using the weighted count described in the USBE Special Education Rules. If 90% of that capacity has been reached, additional enrollment requests requiring special education services may not be granted.
D. If it is determined that the school has not reached the 90% capacity, schools will use the process outlined in Policy 6009 in determining which applications to accept.
E. If, during the course of the school year, a student requires additional special education services, the IEP team will determine an appropriate placement, which may or may not be at the same school.

F. A transfer student's enrollment may be discontinued if it is determined by enrollment projections that the capacity of the special education program will exceed 90% capacity for the coming school year. Parents will receive notice no later than March 15 if the student's enrollment is to be discontinued.

V. **Dual/Split Enrollment**

A. Any child who is enrolled in a regularly established private school or a home school may also enroll up to 50% in a District school for dual enrollment purposes.

B. Any child who is enrolled in a different school district or charter school may also enroll in a District school for split enrollment purposes.

C. Enrollment is subject to available space in specific programs or courses. SSSD reserves the right to deny split enrollment if a course has reached capacity.

D. Any dual/split enrollment student may participate in any academic activity in the schools of the District subject to compliance with the same rules and requirements that apply to a full-time student's participation in the activity. Dual/split enrollment students may participate in co-curricular activities (which include a school-day component) subject to compliance with the same rules and requirements that apply to full-time students. ~~Dual enrollment students are required to attend school part-time as prescribed by the School Board. In addition, a student who attends a portion of the school day at a District school shall be subject to administrative scheduling and teacher discretion of the District's school.~~

A. Dual/split enrollment students must adhere to all SSSD policies, state laws, and federal laws. This includes, but is not limited to, attendance requirements and the School's Student Code of Conduct. Discipline matters occurring on SSSD property or during SSSD-sponsored activities will be handled according to SSSD policy. ~~enrollment students are subject to the school's tardy and truancy policies according to the school's pre-established time schedules.~~

E. A student enrolled in a dual/split enrollment program is considered a student of the District for purposes of state funding to the extent of the student's participation in the District school's programs.

F. Total membership for a split-enrolled student across all LEAs shall not exceed 1.0 (100%) for state funding purposes. This means they

cannot be a full-time student at either school nor can they have courses at each campus that exceed a combine full-time course load.

G. For each dual/split enrolled student, a "School of Record" must be designated by the administrative team and the parent/guardian. This school is responsible for maintaining the student's permanent record, tracking graduation requirements, and administering state assessments.

H. A dual/split~~–~~ enrollment student with a disability may participate as a dual/split enrollment student consistent with State Board rule and federal regulations. The school shall prepare an IEP for such a student prior to the student's participation in dual/split enrollment using comparable procedures to those required for identifying and evaluating ~~public school~~full-time students. A student with a disability seeking dual/split enrollment is entitled to services for the time, or the number of courses, that the student is enrolled in the ~~public~~district school, based on the decision of the IEP team.

Dual Enrollment Application

VI. Determination of Alternative District of Residency

A. A student's custodial parent may request a determination that the district is a student's alternative district of residency.
   1. Any such requests must be in writing;
   2. The parent/student must indicate why the student should receive resident services from the district in accordance with Section II above; and
   3. The request must be submitted to the district's Director of Student Services.

B. Upon receiving such a request, the Director of Student Services will review the request and, within ten business days, make a recommendation to the superintendent on whether the student should be treated as a resident of the district.

C. The student's custodial parent's district of residence is responsible for the student's education services pending the superintendent's decision.

D. The superintendent will issue a written decision within ten business days setting forth the statutory reasons for approving or denying the request.

E. If the superintendent approves the request, the district shall assume responsibility for providing educational services for the student and enroll the student immediately.
    1. If a request is approved for a student qualifying for services under IDEA, the district shall conduct an individualized education program (IEP) meeting with representation from the district and the former district of residence.
    2. If a request is approved for a student attending a private human services program facility, the student is entitled to educational services at a school designated by the district.
        a. The district is not required to provide educational services on site at a private human services program facility, unless the student's district IEP team determines that on-site services are required to meet the student's needs under federal law.
    3. The district is not responsible for a student's required transportation between a healthcare facility or human services program facility and the designated school.
    4. The Superintendent or Director of Student Services may periodically reevaluate the non-resident student's eligibility for district education services in accordance with the criteria outlined in Section II.
F. If the superintendent denies a student request, the student may appeal the decision within ten business days to the State Superintendent of Public Instruction.

VII. Residency Documentation

A. Before a student is enrolled in a district school, the student's parent(s) must show proof of residency in the district, except for a determination regarding homeless or unaccompanied youth, or emancipated minors (see, Section III above).
B. The following are examples of documentation a school may request to show residency. The district considers two forms of any of the following --in any combination-- to be sufficient to establish residency (e.g., one document from Section 1 and one document from Section 2; or two documents from Section 2; or one document from Section 1 and one document from Section 3, etc.):
    1. Documents showing primary residence:
        a. A copy of deed and/or record of most recent mortgage payment;

b. A copy of lease and record of most recent rent payment;
c. Legal affidavit from landlord affirming tenancy, stating the duration of tenancy, and record of most recent rent payment, if available, or statement in the landlord's affidavit that s/he is not charging the family rent;
d. Other documentation acceptable to the district that confirms legal guardian's primary residence; or
e. If none of the above is available, a legal affidavit from the leader of a recognized, established religious unit (ward, stake, parish, mosque, synagogue, etc.) affirming that the family lives at the address designated by the parent.

2. Documents dated within the past 60 days:
   a. Letter from approved government agency, such as assisted housing, food stamps, or unemployment payments;
   b. Payroll stub;
   c. Bank or credit card statement;
   d. Utility bill;
   e. Valid driver's license;
   f. Current vehicle registration;
   g. Valid Utah photo identification card;
   h. Valid passport;
   i. Voter registration documentation; or
   j. Church or religious records.
3. Documents dated within the past year:
   a. W-2 form;
   b. Excise (vehicle) tax bill; or
   c. Property tax bill.

C. The following documents do not establish residency:
   1. powers of attorney;
   2. letters from friends or relatives;
   3. P.O. Box in district boundaries; or
   4. property owned within district boundaries.

D. The school does not need to retain documentation provided by a student's parent(s) or legal guardian(s) once residency has been confirmed.

E. False or misleading information regarding residency or other pertinent information will result in revocation of the student's enrollment.

VIII. **Age of Entrance Requirement and Grade Placement**

A. School assignment and grade placement of any K-12 student is determined by the district.
B. In order to enroll a child in kindergarten, the child must be at least five years of age on or before September 2 of the school year for which enrollment is sought. Enrollment in a kindergarten program is optional.
    1. The District may enroll a child in kindergarten who does not meet this age requirement if the child moves to Utah from a different state in which the child, during the school year, was a resident and was enrolled in kindergarten in accordance with the prior state's kindergarten age requirements and transfers to the enrolling school after the beginning of the same school year. The District may also enroll children as described below.
C. The district will enroll six-year-old children, who have not attended a kindergarten program, based on the child's date-of-birth:
    1. Children who turn six years old between July 1 and September 1 will be enrolled in kindergarten, and their grade-level placement will be evaluated before the end of that school year.
    2. Children who turn six years old prior to July 1 will be enrolled in first grade, and their grade-level placement will be evaluated before the end of that school year.
D. In order to enroll a child in first grade, the child must be at least six years of age on or before September 2 of the school year for which enrollment is sought.
E. Students entering the district after first grade will be placed according to their age.
F. Compulsory education laws require all children age 6 to 18 to be enrolled in school or have a documented, current, authorized exemption from school.

IX. Foreign Immigrant Students

A. Students whose most recent school enrollment was in a foreign country shall be enrolled in their age-appropriate grade in the South Summit School District.
B. After enrollment, parents or guardians may request retention or acceleration following the process in Policy 4006 Student Retention and Acceleration.
C. Students who have graduated from or otherwise completed a high school program or its equivalent in a foreign country are not eligible for enrollment in the District.

X. **Foreign Non-Immigrant Students**

A. The Board and District administration shall not authorize enrollment for any foreign non-immigrant students if any part of the enrollment would violate the laws, regulations, or guidelines of the United States or the Department of Homeland Security (DHS).

B. Foreign non-immigrant students are eligible for graduation from District high schools provided they meet current Utah graduation requirements.

1. Students must provide official transcripts to receive credit for courses taken in their home country. As credits may not exactly transfer, make-up credits may be required. Students are responsible for the time and expense of make-up credits.
2. Foreign non-immigrant students who choose not to graduate but complete their 12th grade year in a District school may be recognized by school administration during graduation ceremonies.

XI. **Enrollment Documentation**

A. In accordance with state law, upon enrollment for the first time in any school, the individual enrolling the student (the "enroller") shall provide within 30 days of the date of enrollment:

1. A certified copy of the student's birth certificate; or
2. Other reliable proof of the student's
    a. identity;
    b. biological age; and
    c. relationship to the student's legally responsible individual; and
    d. an affidavit explaining the enroller's inability to produce a copy of the birth certificate; and
3. A certified, accurate, and complete immunization record or official immunization exemption; and
4. If applicable, a report card or written withdrawal form from the school last attended.

B. If the documentation described in Section VIII inaccurately reflects the student's biological age, the enroller shall provide to the school:

1. An affidavit explaining the reasons for the inaccuracy; and
2. Except as provided in section VIII below, supporting documentation that establishes the student's biological age.

a. The supporting documentation may include:
    i. a religious, hospital, or physician certificate showing the student's date of birth;
    ii. an entry in a family religious text;
    iii. an adoption record;
    iv. previously verified school records;
    v. previously verified immunization records;
    vi. documentation from a social service provider; or
    vii. other legal documentation, including from a consulate, that reflects the student's biological age.

C. If the supporting documentation described in Section XI is not available, the school shall assign a review team to work with the enroller to determine the student's biological age for the district to use for a student's enrollment and appropriate placement in a public school.
    1. The review team must include three members, one of whom has completed the state-mandated child sexual abuse and human trafficking prevention training within the last two years.
        a. The members of the review team may include a district administrator, the student's teacher(s); the school principal; a school counselor; a school social worker; a school psychologist; a culturally competent and trauma-informed community representative; a school nurse; or a relevant educational administrator.
D. A school shall report to local law enforcement and to DCFS any sign of child trafficking that the review team identifies in carrying out the review team's duties.
E. When enrolling a transfer student (and simultaneously with enrollment if the student is a military child), a school shall request a certified copy of the transfer student's cumulative file directly from the student's previous school and shall exercise due diligence in obtaining the record. A student may not be enrolled unless the student record from the previous school has been received or the school administrator or designee has reviewed the data gateway for any safe-school violation, reintegration or threat assessment regarding the student.
    1. The student's previous school must send the file within five school days of receiving the request, unless it has been notified by DPS that the record is that of a missing child.

a. If the student's record has been flagged as that of a missing child, the school may not forward the record to the new school and must notify DPS of the request.

XII. Legal Surname

A. Students must be registered, and permanent records maintained, under the legal surname as shown on the student's birth certificate. This does not preclude the use of a preferred surname in daily school activities.

XIII. Guardianships and Durable Powers of Attorney

A. The district may grant a child admission to one of its schools under a durable power of attorney in circumstances described in Sections II.

B. The durable power of attorney must be issued by the party who has legal custody of the child, must designate the individual with whom the child lives as the child's custodian, and must grant the custodian full authority to take any appropriate action in the interests of the child, including authorization for educational and medical services.

C. Both the party granting and the custodian shall agree to assume responsibility for any fees or other educational charges, and, if a fee waiver is requested, to provide the district with all financial information necessary in order to determine eligibility for fee waivers.

D. The district may revoke its grant of admission to a student under durable power of attorney at any time.

E. Be aware that durable powers of attorney do not confer legal guardianship of a child and may be revoked at any time by the parties named in the agreement.

F. A power of attorney meeting the applicable requirements and accepted by the district shall remain in force until the earliest of the following occurs:

1. the child reaches the age of 18, marries, or becomes emancipated;
2. the expiration date stated in the document; or
3. the power of attorney is revoked or rendered inoperative by the grantor or grantee, or by order of a court of competent jurisdiction.

G. Upon request, the district may provide required court documents, including affidavits of waiver, when an individual is petitioning a court for legal guardianship of a minor child.

H. NOTE: A document issued by anyone other than a court of law that purports to award guardianship to a person who is not a resident of the jurisdiction in which guardianship is awarded is not valid until reviewed by a court of law.

XIV. Procedures for Admission of Foreign Exchange Students

A. Refer to Policy 6009 and Procedure 6009-A

XV. Transfers from Persistently Dangerous Schools and for Student Victims

A. Pursuant to state law, students may transfer out of schools designated by the USBE as "persistently dangerous" (see, Utah Admin. Code R277-14-2-1, Identification of Persistently Dangerous Schools). In the event such a designation occurs:
   1. the board shall develop criteria for and subsequently designate district schools available to accept students requesting a transfer from the persistently dangerous school;
   2. parents of all students attending the persistently dangerous school shall be notified of available transfer schools no later than August 15 of the school year of designation; and
   3. parents of students moving into a persistently dangerous school community shall be immediately notified of the school's persistently dangerous status and their right to request a transfer.

B. Within 30 days of receiving notification of persistently dangerous school status, parents may submit a written transfer request to the board. Students shall be assigned to an available school within 30 days of a written parent request for transfer. Parents must decide within 10 days following notification to accept the school assignment offered by the board or have their children remain in the resident school.

C. Parents may appeal any decisions made under this section to the Director of Student Services in accordance with these administrative procedures.

D. In accordance with state law, students who have been disciplined for certain violent criminal offenses or federal gun-free school violations forfeit their right to transfer.

E. If a student is a victim of a violent criminal offense that occurs on school property or a federal gun-free school violation, the student and his/her parents shall receive notice of transfer options and other available services in accordance with state law.

XVI. **Special Provisions Related to Children of Military Families**

A. For purposes of this section only, an eligible student means a student who is a dependent child of a member of uniformed services who is on permanent change of station orders, and is:
   1. Relocating to the state and does not reside in the state during the district's enrollment period; or
   2. Relocating out of state during the school year.

B. The district shall allow an eligible student to provisionally enroll in a district school at the same time and in the same manner as individuals who reside in the state.

C. The district may not require proof of residence from an eligible student at the time the eligible student applies to enroll in a district school.

D. The district shall require proof of residence within 10 days after the eligible student's first day of residence in the state.

E. The Interstate Compact on Educational Opportunity for Military Children ("Compact") may require the district to implement additional alternative procedures relating to the enrollment and placement of children of military families. For purposes of these procedures, the Compact may affect enrollment requirements, including requests for documentation, age of entrance requirements, and grade placements.

Legal References:

- Family Educational Rights and Privacy Act (FERPA)
- State Board of Education Special Education Rules VI.D.8
- Utah Admin. Rules R277-438
- Utah Admin. Rules R277-494-6
- Utah Admin. Rules R277-621
- Utah Code § 13-53-102
- Utah Code § 26B-2-101
- Utah Code § 26B-2-131
- Utah Code § 26B-2-201
- Utah Code § 53E3-901
- Utah Code § 53G-4-402
- Utah Code § 53G-6-204
- Utah Code § 53G-6-302
- Utah Code § 53G-6-306
- Utah Code § 53G-6-702
- Utah Code §58-60-205
- Utah Code §75-5-103

Adopted Date: December 8, 2022
Last Reviewed Date: 08/10/2026
Last Revised Date: 08/10/2026
Prior Revised Dates: 01/16/2025, 9/8/2025

Report Description: BOARD REVENUE SUMMARY Account Year: 27 Period Range: 04 - 04 Date Range: 10/01/2026 - 10/31/2026

Account	Account Description	Original Budget	Adjustments	Est Revenue	Revenue Received Current	Revenue Received YTD	Available	Percent
10 Maintenance and Operations Fund								
1 Revenue From Local Sources								
1100	**Property Taxes**	**$22,772,648.88**	**$0.00**	**$22,772,648.88**	**$859,559.25**	**$1,122,965.30**	**$21,649,683.58**	**95.07**
1300	**Tuitions**	**$44,500.00**	**$0.00**	**$44,500.00**	**$5,132.64**	**$16,987.20**	**$27,512.80**	**61.83**
1500	**Earnings on Investments**	**$550,000.00**	**$0.00**	**$550,000.00**	**$73,408.23**	**$312,378.11**	**$237,621.89**	**43.20**
1800	**Revenue From Community Service**	**$695,200.00**	**$0.00**	**$695,200.00**	**$41,313.24**	**$214,576.84**	**$480,623.16**	**69.13**
1900	**Other Revenue From Local Sources**	**$51,500.00**	**$0.00**	**$51,500.00**	**$12,957.24**	**$35,426.20**	**$16,073.80**	**31.21**
1 Revenue From Local Sources		**$24,113,848.88**	**$0.00**	**$24,113,848.88**	**$992,370.60**	**$1,702,333.65**	**$22,411,515.23**	**92.94**
3 Revenue From State Sources								
3000	**Revenue From State/Min School Program**	**$0.00**	**$0.00**	**$0.00**	**-$297.00**	**$68,034.00**	**-$68,034.00**	**0.00**
3100	**Special Education/Applied Tech**	**$1,422,687.00**	**$0.00**	**$1,422,687.00**	**$177,848.96**	**$1,265,321.70**	**$157,365.30**	**11.06**
3200	**Other State Programs**	**$1,221,638.00**	**$0.00**	**$1,221,638.00**	**$98,870.59**	**$399,464.19**	**$822,173.81**	**67.30**
3300	**Other State Programs**	**$120,806.00**	**$0.00**	**$120,806.00**	**$2,802.33**	**$50,846.67**	**$69,959.33**	**57.91**
3400	**Other State Programs**	**$1,790,040.00**	**$0.00**	**$1,790,040.00**	**$127,148.67**	**$1,002,007.15**	**$788,032.85**	**44.02**
3500	**Other State Programs**	**$1,366,593.86**	**$0.00**	**$1,366,593.86**	**$2,973.67**	**$850,229.54**	**$516,364.32**	**37.78**
3800	**Supplementals/Other Bills**	**$59,000.00**	**$0.00**	**$59,000.00**	**$2,629.25**	**$122,311.21**	**-$63,311.21**	**0.00**
3 Revenue From State Sources		**$5,980,764.86**	**$0.00**	**$5,980,764.86**	**$411,976.47**	**$3,758,214.46**	**$2,222,550.40**	**37.16**
4 Revenue From Federal Sources								
4200	**Unrestricted Federal Govt. Revenue/State**	**$65,000.00**	**$0.00**	**$65,000.00**	**$0.00**	**$0.00**	**$65,000.00**	**100.00**
4500	**Restricted Federal Govt./State**	**$285,000.00**	**$0.00**	**$285,000.00**	**$0.00**	**$3,601.44**	**$281,398.56**	**98.74**
4700	**Federal Revenue Received From Other Agen**	**$33,000.00**	**$0.00**	**$33,000.00**	**$0.00**	**$0.00**	**$33,000.00**	**100.00**
4 Revenue From Federal Sources		**$383,000.00**	**$0.00**	**$383,000.00**	**$0.00**	**$3,601.44**	**$379,398.56**	**99.06**
5 Other Sources and Changes								
5200	**Transfers**	**$229,306.94**	**$0.00**	**$229,306.94**	**$0.00**	**$0.00**	**$229,306.94**	**100.00**
5300	**Fixed Assets**	**$5,000.00**	**$0.00**	**$5,000.00**	**$0.00**	**$885.00**	**$4,115.00**	**82.30**
5 Other Sources and Changes		**$234,306.94**	**$0.00**	**$234,306.94**	**$0.00**	**$885.00**	**$233,421.94**	**99.62**
10 Maintenance and Operations Fund		**$30,711,920.68**	**$0.00**	**$30,711,920.68**	**$1,404,347.07**	**$5,465,034.55**	**$25,246,886.13**	**82.21**
21 School Funds								
1 Revenue From Local Sources								
1500	**Earnings on Investments**	**$3.00**	**$0.00**	**$3.00**	**$0.00**	**$0.00**	**$3.00**	**100.00**
1700	**Student Activities**	**$599,712.00**	**$0.00**	**$599,712.00**	**$0.00**	**$0.00**	**$599,712.00**	**100.00**
1900	**Other Revenue From Local Sources**	**$112,090.00**	**$0.00**	**$112,090.00**	**$0.00**	**$0.00**	**$112,090.00**	**100.00**
1 Revenue From Local Sources		**$711,805.00**	**$0.00**	**$711,805.00**	**$0.00**	**$0.00**	**$711,805.00**	**100.00**
21 School Funds		**$711,805.00**	**$0.00**	**$711,805.00**	**$0.00**	**$0.00**	**$711,805.00**	**100.00**
26 Tax Increment Financing Fund								
1 Revenue From Local Sources								
1100	**Property Taxes**	**$201,336.94**	**$0.00**	**$201,336.94**	**$0.00**	**$0.00**	**$201,336.94**	**100.00**
1 Revenue From Local Sources		**$201,336.94**	**$0.00**	**$201,336.94**	**$0.00**	**$0.00**	**$201,336.94**	**100.00**
26 Tax Increment Financing Fund		**$201,336.94**	**$0.00**	**$201,336.94**	**$0.00**	**$0.00**	**$201,336.94**	**100.00**

Report Description: BOARD REVENUE SUMMARY Account Year: 27 Period Range: 04 - 04 Date Range: 10/01/2026 - 10/31/2026

Account	Account Description	Original Budget	Adjustments	Est Revenue	Revenue Received Current	Revenue Received YTD	Available	Percent
32 Capital Projects Fund								
1 Revenue From Local Sources								
1100	**Property Taxes**	**$5,477,000.00**	**$0.00**	**$5,477,000.00**	**$202,445.64**	**$264,483.74**	**$5,212,516.26**	**95.17**
1500	**Earnings on Investments**	**$575,350.00**	**$0.00**	**$575,350.00**	**$41,930.80**	**$161,411.53**	**$413,938.47**	**71.95**
1900	**Other Revenue From Local Sources**	**$69,300.00**	**$0.00**	**$69,300.00**	**$4,001.00**	**$9,627.00**	**$59,673.00**	**86.11**
1 Revenue From Local Sources		**$6,121,650.00**	**$0.00**	**$6,121,650.00**	**$248,377.44**	**$435,522.27**	**$5,686,127.73**	**92.89**
5 Other Sources and Changes								
5300	**Fixed Assets**	**$5,000.00**	**$0.00**	**$5,000.00**	**$0.00**	**$10,909.50**	**-$5,909.50**	**0.00**
5 Other Sources and Changes		**$5,000.00**	**$0.00**	**$5,000.00**	**$0.00**	**$10,909.50**	**-$5,909.50**	**0.00**
32 Capital Projects Fund		**$6,126,650.00**	**$0.00**	**$6,126,650.00**	**$248,377.44**	**$446,431.77**	**$5,680,218.23**	**92.71**
40 Building Reserve Fund								
1 Revenue From Local Sources								
1500	**Earnings on Investments**	**$210,000.00**	**$0.00**	**$210,000.00**	**$20,380.85**	**$78,563.97**	**$131,436.03**	**62.59**
1 Revenue From Local Sources		**$210,000.00**	**$0.00**	**$210,000.00**	**$20,380.85**	**$78,563.97**	**$131,436.03**	**62.59**
40 Building Reserve Fund		**$210,000.00**	**$0.00**	**$210,000.00**	**$20,380.85**	**$78,563.97**	**$131,436.03**	**62.59**
49 Food Services Fund - Governmntl								
1 Revenue From Local Sources								
1600	**Food Services**	**$262,600.00**	**$0.00**	**$262,600.00**	**$21,525.69**	**$69,406.34**	**$193,193.66**	**73.57**
1 Revenue From Local Sources		**$262,600.00**	**$0.00**	**$262,600.00**	**$21,525.69**	**$69,406.34**	**$193,193.66**	**73.57**
3 Revenue From State Sources								
3800	**Supplementals/Other Bills**	**$98,000.00**	**$0.00**	**$98,000.00**	**$9,759.75**	**$13,764.75**	**$84,235.25**	**85.95**
3 Revenue From State Sources		**$98,000.00**	**$0.00**	**$98,000.00**	**$9,759.75**	**$13,764.75**	**$84,235.25**	**85.95**
4 Revenue From Federal Sources								
4500	**Restricted Federal Govt./State**	**$205,000.00**	**$0.00**	**$205,000.00**	**$24,810.49**	**$34,660.08**	**$170,339.92**	**83.09**
4 Revenue From Federal Sources		**$205,000.00**	**$0.00**	**$205,000.00**	**$24,810.49**	**$34,660.08**	**$170,339.92**	**83.09**
5 Other Sources and Changes								
5200	**Transfers**	**$229,306.94**	**$0.00**	**$229,306.94**	**$0.00**	**$0.00**	**$229,306.94**	**100.00**
5 Other Sources and Changes		**$229,306.94**	**$0.00**	**$229,306.94**	**$0.00**	**$0.00**	**$229,306.94**	**100.00**
49 Food Services Fund - Governmntl		**$794,906.94**	**$0.00**	**$794,906.94**	**$56,095.93**	**$117,831.17**	**$677,075.77**	**85.18**
7		**$38,756,619.56**	**$0.00**	**$38,756,619.56**	**$1,729,201.29**	**$6,107,861.46**	**$32,648,758.10**	**84.24**

Report Description: BOARD EXPENDITURE SUMMARY Account Year: 27 Account Periods: 04 - 04 Dates: 10/01/2026 - 10/31/2026

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
7							
10 Maintenance and Operations Fund							
1 Salaries	$17,654,681.50	$17,647,811.50	$0.00	$1,490,428.87	$3,868,422.53	$13,779,388.97	21.92
2 Benefits	$7,890,826.17	$7,890,826.17	$0.00	$638,248.41	$2,006,310.83	$5,884,515.34	25.43
3 Purchased Professional and Technical	$733,645.22	$733,645.22	$0.00	$44,005.78	$154,641.44	$579,003.78	21.08
4 Purchased Property Services	$586,200.00	$586,200.00	$102,446.02	$70,755.62	$297,677.75	$186,076.23	68.26
5 Other Purchased Services	$1,153,930.00	$1,157,930.00	$288.00	$12,948.58	$210,355.47	$947,286.53	18.19
6 Supplies and Materials	$2,212,362.00	$2,215,232.00	$331,905.99	$147,469.62	$782,644.21	$1,100,681.80	50.31
7 Property	$292,900.00	$292,900.00	$23,329.35	$10,551.74	$32,471.85	$237,098.80	19.05
8 Other	$187,376.00	$187,376.00	$0.00	$3,816.66	$50,152.08	$137,223.92	26.77
10 Maintenance and Operations Fund	$30,711,920.89	$30,711,920.89	$457,969.36	$2,418,225.28	$7,402,676.16	$22,851,275.37	25.59
21 School Funds							
3 Purchased Professional and Technical	$61,055.00	$61,055.00	$0.00	$0.00	$0.00	$61,055.00	0.00
4 Purchased Property Services	$500.00	$500.00	$0.00	$0.00	$0.00	$500.00	0.00
5 Other Purchased Services	$183,050.00	$183,050.00	$0.00	$0.00	$0.00	$183,050.00	0.00
6 Supplies and Materials	$436,825.00	$436,825.00	$0.00	$0.00	$0.00	$436,825.00	0.00
7 Property	$14,000.00	$14,000.00	$0.00	$0.00	$0.00	$14,000.00	0.00
8 Other	$16,375.00	$16,375.00	$0.00	$0.00	$0.00	$16,375.00	0.00
21 School Funds	$711,805.00	$711,805.00	$0.00	$0.00	$0.00	$711,805.00	0.00
26 Tax Increment Financing Fund							
8 Other	$201,336.94	$201,336.94	$0.00	$0.00	$0.00	$201,336.94	0.00
26 Tax Increment Financing Fund	$201,336.94	$201,336.94	$0.00	$0.00	$0.00	$201,336.94	0.00
32 Capital Projects Fund							
3 Purchased Professional and Technical	$335,000.00	$335,000.00	$103,946.13	$3,921.12	$25,605.62	$205,448.25	38.67
4 Purchased Property Services	$5,007,019.00	$5,002,019.00	$487,231.22	$98,436.60	$627,324.20	$3,887,463.58	22.28
7 Property	$784,631.00	$789,631.00	$544,849.39	$3,208.59	$571,430.64	-$326,649.03	141.37
32 Capital Projects Fund	$6,126,650.00	$6,126,650.00	$1,136,026.74	$105,566.31	$1,224,360.46	$3,766,262.80	38.53
49 Food Services Fund - Governmntl							
1 Salaries	$350,776.55	$350,776.55	$0.00	$37,321.08	$91,970.06	$258,806.49	26.22
2 Benefits	$153,383.41	$153,383.41	$0.00	$13,395.08	$35,397.80	$117,985.61	23.08
5 Other Purchased Services	$522.00	$522.00	$0.00	$86.00	$478.93	$43.07	91.75
6 Supplies and Materials	$286,550.00	$286,550.00	$0.00	$32,446.63	$91,778.09	$194,771.91	32.03
8 Other	$3,675.00	$3,675.00	$0.00	$0.00	$200.00	$3,475.00	5.44
49 Food Services Fund - Governmntl	$794,906.96	$794,906.96	$0.00	$83,248.79	$219,824.88	$575,082.08	27.65
7	$38,546,619.79	$38,546,619.79	$1,593,996.10	$2,607,040.38	$8,846,861.50	$28,105,762.19	27.09

SOUTH SUMMIT SCHOOL DISTRICT OCT.2026

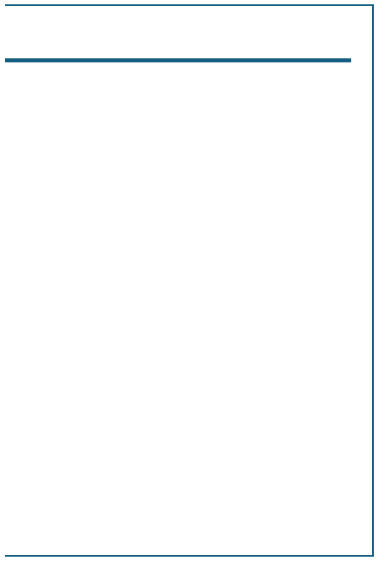
Date	Vendor Name	Amount
10/2/2026	ZIONS BANK	$28,529.18
10/7/2026	DAWNELLE ANDERSON	$6,198.75
10/7/2026	INTERMOUNTAIN WORKMED / HEALTH	$133.00
10/7/2026	IVORY PEAKS FILM CO	$150.00
10/7/2026	JANAE MINNESOTA	$34.50
10/7/2026	LB CHOREO	$2,700.00
10/7/2026	MEDICAL EXPENSE REIMBURSEMENT TRUST	$15,000.00
10/7/2026	SOPHIA KING	$2,100.00
10/7/2026	SPEECHBLISS, LLC	$12,860.10
10/7/2026	SQUIRE & COMPANY PC	$8,000.00
10/7/2026	STEPHANIE FILLMORE	$1,337.00
10/7/2026	SUMMIT PHYSICAL THERAPY & SPORTS MED INC	$1,791.00
10/7/2026	SUSAN BARRETT	$6,564.25
10/7/2026	TIME 4 SPEECH	$3,056.25
10/7/2026	TSA CONSULTING GROUP INC	$61,323.35
10/8/2026	BRAD PIZZA	$540.00
10/8/2026	UTAH JAZZ	$450.00
10/8/2026	UTAH RETIREMENT SYSTEMS	$326,946.05
10/9/2026	ACE HARDWARE KAMAS	$1,530.19
10/9/2026	BELL JANITORIAL SUPPLY LC	$542.01
10/9/2026	BRADY INDUSTRIES	$1,491.56
10/9/2026	CANON U.S.A. INC	$7,453.52
10/9/2026	HOMEPRO	$16,661.20
10/9/2026	MERCHANTS BUILDING MAINTENANCE	$11,394.00
10/9/2026	OFFICE DEPOT INC/ODP BUSINESS SOLUTIONS	$1,064.37
10/9/2026	PELION BENEFITS INC	$797.50
10/9/2026	SYSCO INTERMOUNTAIN	$23,507.19
10/12/2026	AMAZON CAPITAL SERVICES INC	$1,165.03
10/12/2026	AMERICAN AIR FILTER COMPANY	$3,772.18
10/12/2026	BLACK STITCH APPAREL	$150.00
10/12/2026	BRYSON SALES & SERVICE INC	$301.75
10/12/2026	CERTIFIED SHRED INC	$177.00
10/12/2026	CHARLIE'S PRODUCE	$388.92
10/12/2026	CODALE ELECTRIC SUPPLY INC	$691.80
10/12/2026	COLUMN SOFTWARE PBC	$52.40
10/12/2026	COMPANION CORPORATION	$1,298.00
10/12/2026	DEPT OF GOVERNMENT OPERATIONS	$16,212.10
10/12/2026	DFA DAIRY BRANDS - MEADOWGOLD DAIRY	$3,125.08
10/12/2026	DRIVERS ED SOLUTIONS	$73.75
10/12/2026	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO	$5,282.13
10/12/2026	JW PEPPER & SON INC	$356.99
10/12/2026	KARL MALONE CHEVROLET	$151.46

10/12/2026	KATE WYNN	$30.45
10/12/2026	LANDMARK AQUATIC	$116.58
10/12/2026	LEGO EDUCATION	$4,028.95
10/12/2026	LIFEMED SAFETY INC	$4,210.00
10/12/2026	MOUNTAIN VALLEY TEMPERATURE CONTROL INC	$2,248.00
10/12/2026	NORTHEASTERN UTAH EDUCATIONAL SERVICES	$4,943.70
10/12/2026	PHOENIX LEARNING SYSTEMS	$6,620.00
10/12/2026	PURCELL TIRE & SERVICE CENTER	$526.88
10/12/2026	SUMMIT COUNTY HEALTH DEPT	$108.00
10/12/2026	THE PARK RECORD	$332.00
10/13/2026	ASPEN BLAZZARD	$450.00
10/13/2026	ATKINSON ELECTRONICS INC	$213.50
10/13/2026	COMFORT SYSTEMS INTERMOUNTAIN	$35,036.00
10/13/2026	CORE ARCHITECTURE	$7,842.25
10/13/2026	GREGORY IVERSON FAMILY MEDICINE PLLC	$65.00
10/13/2026	HEATH ENGINEERING COMPANY	$4,500.00
10/13/2026	HERITAGE LIGHTING AND POWER LLC	$9,460.00
10/13/2026	J & S AUTO INC	$562.32
10/13/2026	JACOB WOOLSTENHULME	$450.00
10/13/2026	KAMAS CITY CORP	$18,308.75
10/13/2026	KAMAS FOODTOWN	$468.82
10/13/2026	KB SIGNS LLC	$1,241.75
10/13/2026	MOUNTAIN WEST POWER EQUIPMENT	$307.70
10/13/2026	PEAK ALARM	$352.20
10/13/2026	POWER ENGINEERING CO INC	$5,366.00
10/13/2026	REPUBLIC SERVICES	$2,061.90
10/13/2026	ROCKY MOUNTAIN POWER	$35,818.72
10/13/2026	SUMMERHAYS MUSIC CENTER	$260.00
10/14/2026	POOLWEB, LLC	$30,533.88
10/14/2026	VEGA VALUATIONS LLC	$8,250.00
10/15/2026	BRITTANI MITCHELL	$96.97
10/15/2026	LANCE ARNOUT	$15.00
10/15/2026	OBSERVERTAB LLC	$3,065.00
10/15/2026	TEE TOPS	$104.00
10/15/2026	THOMPSON LOGGING INC	$420.00
10/15/2026	UTAH BUREAU OF CRIMINAL IDENTIFICATION	$290.00
10/15/2026	WEBER CANYON STORAGE	$90.00
10/20/2026	ALL WEST COMMUNICATIONS	$2,101.55
10/20/2026	ISAAC MONTANO	$119.00
10/20/2026	MOUNTAIN REGIONAL WATER	$787.18
10/20/2026	SNYDERVILLE BASIN WATER RECLAMATION DIST	$86.22
10/20/2026	SUMMIT ENERGY	$4,443.41
10/20/2026	VERIZON WIRELESS	$117.86
10/20/2026	WORKFORCEQA, LLC	$374.00
10/23/2026	ALDER EDUCATION LAW	$1,875.00
10/23/2026	AXISPLUS BENEFITS	$14,220.39
10/23/2026	KENDRA ROWSER	$4,025.00

10/23/2026	MEDICAL EXPENSE REIMBURSEMENT TRUST	$5,522.00
10/23/2026	METROPOLITAN LIFE INSURANCE COMPANY	$1,873.20
10/23/2026	SIMON MONTES	$150.00
10/23/2026	TSA CONSULTING GROUP INC	$7,297.50
10/23/2026	UEA	$1,276.60
10/23/2026	UTAH SCHOOL EMPLOYEES ASSOCIATION	$298.79
10/23/2026	UTAH SCHOOL SUPTS. ASSOC.	$666.76
10/23/2026	VSP INSURANCE CO. (CT)	$1,515.11
10/26/2026	AMBIENT HVAC SUPPLY LLC	$792.74
10/26/2026	BEACON / REX WILLIAMS	$1,513.36
10/26/2026	GRAINGER INC	$150.37
10/26/2026	GRITTON & ASSOCIATES INC	$544.95
10/26/2026	LECTICON INC	$799.20
10/26/2026	MID-AMERICAN RESEARCH CHEMICAL	$1,856.48
10/26/2026	NORTHEASTERN UTAH EDUCATIONAL SERVICES	$6,300.00
10/26/2026	PARK CITY SIGNS	$247.33
10/26/2026	PEAK SOFTWARE SYSTEMS INC	$4,615.26
10/26/2026	PITNEY BOWES BANK INC PURCHASE POWER	$150.00
10/27/2026	ENBRIDGE GAS	$4,783.82
10/27/2026	FIRETROL PROTECTION SYSTEMS INC	$89.85
10/28/2026	LINCOLN NATIONAL LIFE INS CO	$7,045.77
10/28/2026	STONE SECURITY LLC	$991.00
10/28/2026	UTAH SCHOOL BOARDS ASSOCIATION	$244,119.92
10/28/2026	UTAH STATE TAX COMMISSION	$54,668.55
10/28/2026	UTAH STATE TAX COMMISSION	$10,499.64
10/28/2026	WAL-MART / TREVI-PAY	$310.60
10/29/2026	LINDE GAS & EQUIPMENT INC	$5,091.75
10/29/2026	STATEFIRE	$2,250.05
		$1,157,718.09

Row Labels	Sum of Amount
ALL WEST COMMUNICATIONS	
OCT2026 PHONE/i-NET BILLING--BUS	58.42
OCT2026 PHONE/i-NET BILLING--DO	94.87
OCT2026 PHONE/i-NET BILLING--ES	101.29
OCT2026 PHONE/i-NET BILLING--HS	402.67
OCT2026 PHONE/i-NET BILLING--MS	101.9
OCT2026 PHONE/i-NET BILLING--SSA/SSE	405.1
OCT2026 PHONE/i-NET/VIDEO BILLING--AFC	937.3
Grand Total	2101.55

Vendor Name



Vendor Name	Vendor	Check	Check Date	Invoice
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	670156
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67033
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67039
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67040
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67055
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67059
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67060
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67062
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67066
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67069
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67082
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67089
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67094
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67122
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67144
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67148
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67154
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67186
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67194
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67201
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67207
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67212
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67250
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67255
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67265
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67267
ACE HARDWARE KAMAS	7577	100060849	10/9/2026	67312
ALDER EDUCATION LAW	23132	100060923	10/23/2026	1581
ALDER EDUCATION LAW	23132	100060923	10/23/2026	1592
ALL WEST COMMUNICATIONS	34875	100060910	10/20/2026	Oct-26
ALL WEST COMMUNICATIONS	34875	100060910	10/20/2026	Oct-26
ALL WEST COMMUNICATIONS	34875	100060910	10/20/2026	Oct-26
ALL WEST COMMUNICATIONS	34875	100060910	10/20/2026	Oct-26
ALL WEST COMMUNICATIONS	34875	100060910	10/20/2026	Oct-26
ALL WEST COMMUNICATIONS	34875	100060910	10/20/2026	Oct-26
ALL WEST COMMUNICATIONS	34875	100060910	10/20/2026	Oct-26
ALL WEST COMMUNICATIONS	34875	100060910	10/20/2026	Oct-26
ALL WEST COMMUNICATIONS	34875	100060910	10/20/2026	Oct-26
AMAZON	3611	100060854	10/12/2026	11XQ-6RDP-KL4H
AMAZON	3611	100060854	10/12/2026	1QM3-647C-R676
AMAZON	3611	100060854	10/12/2026	1RHP-XCGP-H1VP
AMBIENT HVAC SUPPLY LLC	30880	100060929	10/26/2026	805-130675
AMERICAN AIR FILTER COMPANY	11347	100060855	10/12/2026	92296451
AMERICAN AIR FILTER COMPANY	11347	100060855	10/12/2026	92297565

ASPEN BLAZZARD	18414	100060896	10/13/2026	OCT 18-25	
ATKINSON ELECTRONICS INC	57302	100060885	10/13/2026		46948
AXISPLUS BENEFITS	6815	100060924	10/23/2026		8957
AXISPLUS BENEFITS	6815	100060924	10/23/2026		8957
AXISPLUS BENEFITS	6815	100060924	10/23/2026		8957
AXISPLUS BENEFITS	6815	100060924	10/23/2026		8957
AXISPLUS BENEFITS	6815	100060924	10/23/2026		8957
AXISPLUS BENEFITS	6815	100060925	10/23/2026		8944
AXISPLUS BENEFITS	6815	100060925	10/23/2026		8944
AXISPLUS BENEFITS	6815	100060925	10/23/2026		8944
AXISPLUS BENEFITS	6815	100060925	10/23/2026		8944
BEACON / REX WILLIAMS	26549	100060930	10/26/2026	S1041544	
BELL JANITORIAL SUPPLY	86953	100060850	10/9/2026		1087940
BLACK STITCH APPAREL	25100	100060856	10/12/2026		2706
BRAD PIZZA	4251	100060845	10/8/2026		7-Oct
BRAD PIZZA	4251	100060845	10/8/2026		30-Sep
BRAD PIZZA	4251	100060902	10/15/2026		14-Sep
BRADY INDUSTRIES	107200	100060851	10/9/2026		12126433
BRADY INDUSTRIES	107200	100060851	10/9/2026		12126788
BRADY INDUSTRIES	107200	100060851	10/9/2026		12126821
BRADY INDUSTRIES	107200	100060851	10/9/2026		12150899
BRADY INDUSTRIES	107200	100060851	10/9/2026		12160308
BRITTANI MITCHELL	574880	100060903	10/15/2026	SHOES-FY27	
BRYSON SALES & SERVICE INC	107780	100060857	10/12/2026		215962
BRYSON SALES & SERVICE INC	107780	100060857	10/12/2026		216026
CANON SOLUTIONS AMERICA	1422	100060852	10/9/2026		6017438993
CANON SOLUTIONS AMERICA	1422	100060852	10/9/2026		6017455302
CANON SOLUTIONS AMERICA	1422	100060852	10/9/2026		6017465466
CANON SOLUTIONS AMERICA	1422	100060852	10/9/2026		6017465481
CANON SOLUTIONS AMERICA	1422	100060852	10/9/2026		6017499432
CANON SOLUTIONS AMERICA	1422	100060852	10/9/2026		6017499523
CANON SOLUTIONS AMERICA	1422	100060852	10/9/2026		6017499538
CANON SOLUTIONS AMERICA	1422	100060852	10/9/2026		6017499538
CANON SOLUTIONS AMERICA	1422	100060852	10/9/2026		6017499538
CANON SOLUTIONS AMERICA	1422	100060852	10/9/2026		6017499538
CANON SOLUTIONS AMERICA	1422	100060852	10/9/2026		6017499659
CANON SOLUTIONS AMERICA	1422	100060852	10/9/2026		6017526217
CANON SOLUTIONS AMERICA	1422	100060852	10/9/2026		6017527070
CANON SOLUTIONS AMERICA	1422	100060852	10/9/2026		6017527070
CANON SOLUTIONS AMERICA	1422	100060852	10/9/2026		6017538733
CANON SOLUTIONS AMERICA	1422	100060852	10/9/2026		6017538817
CANON SOLUTIONS AMERICA	1422	100060852	10/9/2026		6017539149
CANON SOLUTIONS AMERICA	1422	100060852	10/9/2026		6017539373
CANON SOLUTIONS AMERICA	1422	100060852	10/9/2026		6017543855
CANON SOLUTIONS AMERICA	1422	100060852	10/9/2026		6017545291
CANON SOLUTIONS AMERICA	1422	100060852	10/9/2026		6017595093

CERTIFIED SHRED INC	16888	100060858	10/12/2026		200510
CHARLIE'S PRODUCE	18759	100060859	10/12/2026		10499182
CHARLIE'S PRODUCE	18759	100060859	10/12/2026		10499185
CHARLIE'S PRODUCE	18759	100060859	10/12/2026		10501359
CHARLIE'S PRODUCE	18759	100060859	10/12/2026		10501362
CHARLIE'S PRODUCE	18759	100060859	10/12/2026		10501363
CHARLIE'S PRODUCE	18759	100060859	10/12/2026		10503812
CHARLIE'S PRODUCE	18759	100060859	10/12/2026		10503815
CHARLIE'S PRODUCE	18759	100060859	10/12/2026		10506359
CHARLIE'S PRODUCE	18759	100060859	10/12/2026		10506362
CHARLIE'S PRODUCE	18759	100060859	10/12/2026		10508724
CHARLIE'S PRODUCE	18759	100060859	10/12/2026		10508727
CODALE ELECTRIC SUPPLY INC	148850	100060860	10/12/2026	S010220408.001	
COLUMN SOFTWARE PBC	22055	100060861	10/12/2026	CB6F4F42-0071	
COLUMN SOFTWARE PBC	22055	100060861	10/12/2026	CB6F4F42-0072	
COMFORT SYSTEMS USA	22349	100060886	10/13/2026		26090011
COMPANION CORPORATION	152653	100060862	10/12/2026		134202
CORE ARCHITECTURE	24007	100060887	10/13/2026	26-014-06	
CORE ARCHITECTURE	24007	100060887	10/13/2026	26-014-06	
CORE ARCHITECTURE	24007	100060887	10/13/2026	26-014-06	
DAWNELLE ANDERSON	22543	100060831	10/7/2026		Sep-26
DAWNELLE ANDERSON	22543	100060831	10/7/2026		Sep-26
DEPT OF GOVT OPERATIONS/ADMIN SERVICES	19690	100060863	10/12/2026	F2703E00967	
DEPT OF GOVT OPERATIONS/ADMIN SERVICES	19690	100060863	10/12/2026	F2703E00967	
DEPT OF GOVT OPERATIONS/ADMIN SERVICES	19690	100060863	10/12/2026	F2703E00967	
DEPT OF GOVT OPERATIONS/ADMIN SERVICES	19690	100060863	10/12/2026	F2703E00967	
DEPT OF GOVT OPERATIONS/ADMIN SERVICES	19690	100060863	10/12/2026	F2703E00967	
DEPT OF GOVT OPERATIONS/ADMIN SERVICES	19690	100060863	10/12/2026	F2703E00967	
DEPT OF GOVT OPERATIONS/ADMIN SERVICES	19690	100060863	10/12/2026	F2703E00967	
DEPT OF GOVT OPERATIONS/ADMIN SERVICES	19690	100060863	10/12/2026	F2703E00967	
DEPT OF GOVT OPERATIONS/ADMIN SERVICES	19690	100060863	10/12/2026	F2703E00967	
DEPT OF GOVT OPERATIONS/ADMIN SERVICES	19690	100060863	10/12/2026	F2703E00967	
DEPT OF GOVT OPERATIONS/ADMIN SERVICES	19690	100060863	10/12/2026	F2703E00967	
DPS BUREAU OF CRIMINAL IDENTIF	187846	100060904	10/15/2026	202610B1411	
DPS BUREAU OF CRIMINAL IDENTIF	187846	100060904	10/15/2026	202610B1412	
DRIVERS ED SOLUTIONS	21342	100060864	10/12/2026		20143112
ENBRIDGE GAS	11339	100060939	10/27/2026		Oct-26
ENBRIDGE GAS	11339	100060939	10/27/2026		Oct-26
ENBRIDGE GAS	11339	100060939	10/27/2026		Oct-26
ENBRIDGE GAS	11339	100060939	10/27/2026		Oct-26
ENBRIDGE GAS	11339	100060939	10/27/2026		Oct-26
ENBRIDGE GAS	11339	100060939	10/27/2026		Oct-26
ENBRIDGE GAS	11339	100060939	10/27/2026		Oct-26
ENBRIDGE GAS	11339	100060939	10/27/2026		Oct-26

FIRETROL PROTECTION SYSTEMS INC	15687	100060940	10/27/2026		101123157
GRAINGER INC	323960	100060865	10/12/2026		9092760488
GRAINGER INC	323960	100060931	10/26/2026		9104840989
GREGORY IVERSON FAMILY MEDICINE PLLC	25046	100060888	10/13/2026	581K27548	
GRITTON & ASSOCIATES INC	325990	100060932	10/26/2026	PS-INV129357	
HEATH ENGINEERING COMPANY	21229	100060889	10/13/2026		42004
HERITAGE LIGHTING AND POWER LLC	30635	100060890	10/13/2026		1132
HOMEPRO	25550	100060853	10/9/2026	INV/2026/02142	
HOUGHTON MIFFLIN HARCOURT	2020	100060866	10/12/2026		956595190
HOUGHTON MIFFLIN HARCOURT	2020	100060866	10/12/2026		956595191
INTERMOUNTAIN WORKMED	19089	100060832	10/7/2026		600042805
INTERMOUNTAIN WORKMED	19089	100060832	10/7/2026		600044083
ISAAC MONTANO	10014	100060911	10/20/2026		Oct-26
IVORY PEAKS FILM CO	30813	100060833	10/7/2026	2026-001	
JAKE WOOLSTENHULME	984277	100060897	10/13/2026	OCT 18-25	
JANAE MINNESOTA	30805	100060834	10/7/2026	LUNCH $$ REFUND	
JW PEPPER & SON INC	698840	100060867	10/12/2026		368824317
JW PEPPER & SON INC	698840	100060867	10/12/2026		368824317
JW PEPPER & SON INC	698840	100060867	10/12/2026		368827028
JW PEPPER & SON INC	698840	100060867	10/12/2026		368827028
KAMAS CITY CORP	482505	100060881	10/13/2026		Sep-26
KAMAS CITY CORP	482505	100060881	10/13/2026		Sep-26
KAMAS CITY CORP	482505	100060881	10/13/2026		Sep-26
KAMAS CITY CORP	482505	100060881	10/13/2026		Sep-26
KAMAS CITY CORP	482505	100060881	10/13/2026		Sep-26
KAMAS CITY CORP	482505	100060881	10/13/2026		Sep-26
KAMAS CITY CORP	482505	100060881	10/13/2026		Sep-26
KAMAS FOODTOWN	482498	100060891	10/13/2026	02-497877	
KAMAS FOODTOWN	482498	100060891	10/13/2026		Sep-26
KAMAS FOODTOWN	482498	100060891	10/13/2026		Sep-26
KAMAS FOODTOWN	482498	100060891	10/13/2026		Sep-26
KAMAS FOODTOWN	482498	100060891	10/13/2026		Sep-26
KAMAS FOODTOWN	482498	100060891	10/13/2026		Sep-26
KAMAS FOODTOWN	482498	100060891	10/13/2026		Sep-26
KAMAS FOODTOWN	482498	100060891	10/13/2026		Sep-26
KARL MALONE CHEV & FORD & DODGE	22462	100060868	10/12/2026		107069
KATE WYNN	21024	100060869	10/12/2026	MILAGE-FY27	
KB SIGNS LLC	30864	100060898	10/13/2026		1793
KENDRA ROWSER	19518	100060926	10/23/2026		Oct-26
KENDRA ROWSER	19518	100060926	10/23/2026		Oct-26
LANCE ARNOUT	24783	100060905	10/15/2026	LUNCH $$ REFUND	
LANDMARK AQUATIC	30511	100060870	10/12/2026		26278
LB CHOREO	30830	100060835	10/7/2026		22-Jul
LECTICON INC	28789	100060933	10/26/2026		6124
LEGO EDUCATION	1686	100060871	10/12/2026		1190732603

LIFEMED SAFETY INC	13480	100060872	10/12/2026	INV260599
LIFEMED SAFETY INC	13480	100060872	10/12/2026	INV260630
LINCOLN NATL LIFE / FINANCIAL GROUP	526110	100060941	10/28/2026	23-Oct-26
LINCOLN NATL LIFE / FINANCIAL GROUP	526110	100060941	10/28/2026	23-Oct-26
LINCOLN NATL LIFE / FINANCIAL GROUP	526110	100060941	10/28/2026	23-Oct-26
LINCOLN NATL LIFE / FINANCIAL GROUP	526110	100060941	10/28/2026	A BENITEZ-SEP2026
LINCOLN NATL LIFE / FINANCIAL GROUP	526110	100060941	10/28/2026	Oct-26
LINCOLN NATL LIFE / FINANCIAL GROUP	526110	100060941	10/28/2026	OCT2026-10MTH
LINCOLN NATL LIFE / FINANCIAL GROUP	526110	100060941	10/28/2026	OCT2026-VOL AD&D
LINCOLN NATL LIFE / FINANCIAL GROUP	526110	100060941	10/28/2026	P CARLSON-OCT2026
LINCOLN NATL LIFE / FINANCIAL GROUP	526110	100060941	10/28/2026	P CARLSON-SEP2026
LINCOLN NATL LIFE / FINANCIAL GROUP	526110	100060941	10/28/2026	P GRANT-SEP2026
LINCOLN NATL LIFE / FINANCIAL GROUP	526110	100060941	10/28/2026	S MITCHELL-OCT2026
LINCOLN NATL LIFE / FINANCIAL GROUP	526110	100060941	10/28/2026	S MITCHELL-SEP2026
LINCOLN NATL LIFE / FINANCIAL GROUP	526110	100060941	10/28/2026	S TELLO-OCT2026
LINCOLN NATL LIFE / FINANCIAL GROUP	526110	100060941	10/28/2026	S TELLO-OCT2026
LINCOLN NATL LIFE / FINANCIAL GROUP	526110	100060941	10/28/2026	SEP2026-10MTH
LINCOLN NATL LIFE / FINANCIAL GROUP	526110	100060941	10/28/2026	SEP2026-INCREASE
LINCOLN NATL LIFE / FINANCIAL GROUP	526110	100060941	10/28/2026	SEP2026-INCREASE
LINCOLN NATL LIFE / FINANCIAL GROUP	526110	100060941	10/28/2026	SEP2026-VOL AD&D
LINDE GAS & EQUIPMENT INC	30899	100060947	10/29/2026	59037419
MARC	573940	100060934	10/26/2026	0890406-IN
MARC	573940	100060934	10/26/2026	0890407-IN
MEADOW GOLD DAIRIES	546528	100060873	10/12/2026	272224618
MEADOW GOLD DAIRIES	546528	100060873	10/12/2026	272224619
MEADOW GOLD DAIRIES	546528	100060873	10/12/2026	272224620
MEADOW GOLD DAIRIES	546528	100060873	10/12/2026	272228927
MEADOW GOLD DAIRIES	546528	100060873	10/12/2026	272228928
MEADOW GOLD DAIRIES	546528	100060873	10/12/2026	272228929
MEADOW GOLD DAIRIES	546528	100060873	10/12/2026	272233222
MEADOW GOLD DAIRIES	546528	100060873	10/12/2026	272233223
MEADOW GOLD DAIRIES	546528	100060873	10/12/2026	272233224
MEADOW GOLD DAIRIES	546528	100060873	10/12/2026	272237340
MEADOW GOLD DAIRIES	546528	100060873	10/12/2026	272237341
MEADOW GOLD DAIRIES	546528	100060873	10/12/2026	272237342
MEADOW GOLD DAIRIES	546528	100060873	10/12/2026	272241501
MEADOW GOLD DAIRIES	546528	100060873	10/12/2026	272241502
MEADOW GOLD DAIRIES	546528	100060873	10/12/2026	272241503
MEADOW GOLD DAIRIES	546528	100060873	10/12/2026	972224618
MEADOW GOLD DAIRIES	546528	100060873	10/12/2026	972224619
MEADOW GOLD DAIRIES	546528	100060873	10/12/2026	972224620
MEDICAL EXPENSE REIMBURS TRUST	459910	100060836	10/7/2026	P CARLSON
MEDICAL EXPENSE REIMBURS TRUST	459910	100060917	10/23/2026	23-Oct-26
MEDICAL EXPENSE REIMBURS TRUST	459910	100060917	10/23/2026	23-Oct-26
MEDICAL EXPENSE REIMBURS TRUST	459910	100060917	10/23/2026	A TILLETT-OCT2026
MERCHANTS BUILDING MAINTENANCE	5924	100060847	10/9/2026	1009683

METLIFE	26760	100060918	10/23/2026	10MTH-OCT2026
METLIFE	26760	100060918	10/23/2026	23-Oct-26
METLIFE	26760	100060918	10/23/2026	23-Oct-26
METLIFE	26760	100060918	10/23/2026	23-Oct-26
METLIFE	26760	100060918	10/23/2026	S TELLO-OCT2026
MOUNTAIN REGIONAL WATER	11517	100060912	10/20/2026	Oct-26
MOUNTAIN REGIONAL WATER	11517	100060912	10/20/2026	Oct-26
MOUNTAIN REGIONAL WATER	11517	100060912	10/20/2026	Oct-26
MOUNTAIN REGIONAL WATER	11517	100060912	10/20/2026	Oct-26
MOUNTAIN VALLEY TEMPERATURE	586068	100060874	10/12/2026	45584
MOUNTAIN VALLEY TEMPERATURE	586068	100060874	10/12/2026	45609
MOUNTAIN WEST POWER EQUIPMENT	30848	100060892	10/13/2026	5535
NORTHEASTERN UTAH EDUCATIONAL	615825	100060875	10/12/2026	16500
NORTHEASTERN UTAH EDUCATIONAL	615825	100060935	10/26/2026	16569
OBSERVERTAB LLC	1759	100060906	10/15/2026	26R-11-SOUTHSUM-27
OFFICE DEPOT INC--*SCHOOLS ONLY	635708	9.9E+09	10/9/2026	480099911
OFFICE DEPOT INC--*SCHOOLS ONLY	635708	9.9E+09	10/9/2026	480162795
OFFICE DEPOT INC--*SCHOOLS ONLY	635708	9.9E+09	10/9/2026	480487332
OFFICE DEPOT INC--*SCHOOLS ONLY	635708	9.9E+09	10/9/2026	480487990
OFFICE DEPOT INC--*SCHOOLS ONLY	635708	9.9E+09	10/9/2026	480665873
OFFICE DEPOT INC--*SCHOOLS ONLY	635708	9.9E+09	10/9/2026	480666982
OFFICE DEPOT INC--*SCHOOLS ONLY	635708	9.9E+09	10/9/2026	480929537
OFFICE DEPOT INC--*SCHOOLS ONLY	635708	9.9E+09	10/9/2026	480932063
OFFICE DEPOT INC--*SCHOOLS ONLY	635708	9.9E+09	10/9/2026	481381918
OFFICE DEPOT INC--*SCHOOLS ONLY	635708	9.9E+09	10/9/2026	481416292
OFFICE DEPOT INC--*SCHOOLS ONLY	635708	9.9E+09	10/9/2026	481824518
OFFICE DEPOT INC--*SCHOOLS ONLY	635708	9.9E+09	10/9/2026	483076390
OFFICE DEPOT INC--*SCHOOLS ONLY	635708	9.9E+09	10/9/2026	4.83077E+11
OFFICE DEPOT INC--*SCHOOLS ONLY	635708	9.9E+09	10/9/2026	483077342
OFFICE DEPOT INC--*SCHOOLS ONLY	635708	9.9E+09	10/9/2026	483618400
PARK CITY SIGNS	692568	100060936	10/26/2026	INV-6988
PEAK ALARM-PYE BARKER	696378	100060882	10/13/2026	9204233
PEAK ALARM-PYE BARKER	696378	100060882	10/13/2026	9204233
PEAK ALARM-PYE BARKER	696378	100060882	10/13/2026	9204233
PEAK ALARM-PYE BARKER	696378	100060882	10/13/2026	9204233
PEAK ALARM-PYE BARKER	696378	100060882	10/13/2026	9204233
PEAK ALARM-PYE BARKER	696378	100060882	10/13/2026	9204233
PEAK ALARM-PYE BARKER	696378	100060882	10/13/2026	9204233
PEAK ALARM-PYE BARKER	696378	100060882	10/13/2026	9204233
PEAK ALARM-PYE BARKER	696378	100060882	10/13/2026	9204233
PEAK SOFTWARE SYSTEMS INC	696374	100060937	10/26/2026	30463
PEAK SOFTWARE SYSTEMS INC	696374	100060937	10/26/2026	30463
PEAK SOFTWARE SYSTEMS INC	696374	100060937	10/26/2026	30463
PEAK SOFTWARE SYSTEMS INC	696374	100060937	10/26/2026	30463
PEAK SOFTWARE SYSTEMS INC	696374	100060937	10/26/2026	30463

PEAK SOFTWARE SYSTEMS INC	696374	100060937	10/26/2026		30463
PELION BENEFITS INC	459911	100060848	10/9/2026		52176
PELION BENEFITS INC	459911	100060848	10/9/2026		52177
PHOENIX LEARNING SYSTEMS	706701	100060876	10/12/2026		9807
PHOENIX LEARNING SYSTEMS	706701	100060876	10/12/2026		9824
PITNEY BOWES INC	710000	100060938	10/26/2026	DO REFILL-SEP 26	
PITNEY BOWES INC	710000	100060938	10/26/2026	DO REFILL-SEP 26	
PITNEY BOWES INC	710000	100060938	10/26/2026	DO REFILL-SEP 26	
POOLWEB, LLC	30856	100060900	10/14/2026	S0849855	
POWER ENGINEERING CO INC	24767	100060893	10/13/2026	0281136-IN	
POWER ENGINEERING CO INC	24767	100060893	10/13/2026	0281137-IN	
POWER ENGINEERING CO INC	24767	100060893	10/13/2026	0281138-IN	
PURCELL TIRE & SERVICE CENTER	19178	100060877	10/12/2026		280155561
REPUBLIC SERVICES	4588	100060883	10/13/2026	0864-002284412	
REPUBLIC SERVICES	4588	100060883	10/13/2026	0864-002284414	
REPUBLIC SERVICES	4588	100060883	10/13/2026	0864-002285111	
REPUBLIC SERVICES	4588	100060883	10/13/2026	0864-002285111	
REPUBLIC SERVICES	4588	100060883	10/13/2026	0864-002288845	
REPUBLIC SERVICES	4588	100060883	10/13/2026	0864-002288846	
REPUBLIC SERVICES	4588	100060883	10/13/2026	0864-002288846	
REPUBLIC SERVICES	4588	100060883	10/13/2026	0864-002288847	
REPUBLIC SERVICES	4588	100060883	10/13/2026	0864-002288847	
REPUBLIC SERVICES	4588	100060883	10/13/2026	0864-002288848	
ROCKY MOUNTAIN POWER	891106	100060884	10/13/2026		Oct-26
ROCKY MOUNTAIN POWER	891106	100060884	10/13/2026		Oct-26
ROCKY MOUNTAIN POWER	891106	100060884	10/13/2026		Oct-26
ROCKY MOUNTAIN POWER	891106	100060884	10/13/2026		Oct-26
ROCKY MOUNTAIN POWER	891106	100060884	10/13/2026		Oct-26
ROCKY MOUNTAIN POWER	891106	100060884	10/13/2026		Oct-26
ROCKY MOUNTAIN POWER	891106	100060884	10/13/2026		Oct-26
ROCKY MOUNTAIN POWER	891106	100060884	10/13/2026		Oct-26
ROCKY MOUNTAIN POWER	891106	100060884	10/13/2026	OCT2026-AFC	
ROCKY MOUNTAIN POWER	891106	100060884	10/13/2026	OCT2026-BARN	
SIMON MONTES	578376	100060927	10/23/2026	UNIFORM-FY27	
SIMON MONTES	578376	100060927	10/23/2026	UNIFORM-FY27	
SNYDERVILLE BASIN WATER RECL	10880	100060913	10/20/2026		Oct-26
SNYDERVILLE BASIN WATER RECL	10880	100060913	10/20/2026		Oct-26
SOPHIA KING	30821	100060837	10/7/2026		1
SPEECHBLISS, LLC	24643	100060838	10/7/2026		Sep-26
SQUIRE & COMPANY PC	807646	100060839	10/7/2026		309878
STATEFIRE	809653	100060899	10/13/2026	12698680-1	
STATEFIRE	809653	100060948	10/29/2026		12690062
STATEFIRE	809653	100060948	10/29/2026		12700127
STEPHANIE FILLMORE	19305	100060840	10/7/2026		Sep-26
STONE SECURITY LLC	811670	100060878	10/12/2026		94609
STONE SECURITY LLC	811670	100060878	10/12/2026		95191

STONE SECURITY LLC	811670	100060942	10/28/2026		95507
SUMMERHAYS MUSIC CENTER>orem!!	822051	100060894	10/13/2026		207643
SUMMIT COUNTY PUBLIC HEALTH	822047	100060879	10/12/2026		582039381
SUMMIT COUNTY PUBLIC HEALTH	822047	100060879	10/12/2026		582039382
SUMMIT COUNTY PUBLIC HEALTH	822047	100060879	10/12/2026		582039383
SUMMIT ENERGY	16055	100060914	10/20/2026	09261SSSD	
SUMMIT ENERGY	16055	100060914	10/20/2026	09262SSSD	
SUMMIT ENERGY	16055	100060914	10/20/2026	09263SSSD	
SUMMIT ENERGY	16055	100060914	10/20/2026	09264SSSD	
SUMMIT PHYSICAL THERAPY	582	100060841	10/7/2026		Sep-26
SUSAN BARRETT	26735	100060842	10/7/2026		Sep-26
SUSAN BARRETT	26735	100060842	10/7/2026		Sep-26
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785588717
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785588717
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785588718
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785588718
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785588718
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785588718
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785588718
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785588718
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785588719
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785588720
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785588720
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785588721
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785588721
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785588722
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785605589
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785605589
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785605590
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785605590
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785605591
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785605591
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785605592
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785605592
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785605593
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785622595
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785622595
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785622596
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785622596
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785622596
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785622596
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785622597
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785622597
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785622598
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785622598
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026		785631232

SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026	785633516
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026	785633517
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026	785633518
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026	785633519
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026	785639622
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026	785639622
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026	785639623
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026	785639623
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026	785639623
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026	785639623
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026	785639623
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026	785639624
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026	785639625
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026	785639625
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026	785639625
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026	785639626
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026	785639626
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026	785639627
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026	785639627
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026	785644744
SYSCO INTERMOUNTAIN	7250	9.9E+09	10/9/2026	785648630
TEE TOPS	5169	100060907	10/15/2026	1812
TEE TOPS	5169	100060907	10/15/2026	1812
TEE TOPS	5169	100060907	10/15/2026	1812
THE PARK RECORD	692570	100060880	10/12/2026	INV182114
THOMPSON LOGGING	839275	100060908	10/15/2026	68223
TIME 4 SPEECH	29092	100060843	10/7/2026	720
TSA CONSULTING GROUP INC	853005	100060844	10/7/2026	D EVANS
TSA CONSULTING GROUP INC	853005	100060844	10/7/2026	K WOODARD
TSA CONSULTING GROUP INC	853005	100060844	10/7/2026	K WOODARD
TSA CONSULTING GROUP INC	853005	100060844	10/7/2026	M MARCHANT
TSA CONSULTING GROUP INC	853005	100060844	10/7/2026	S SUTHERLAND
TSA CONSULTING GROUP INC	853005	100060844	10/7/2026	S SUTHERLAND
TSA CONSULTING GROUP INC	853005	100060919	10/23/2026	23-Oct-26
TSA CONSULTING GROUP INC	853005	100060919	10/23/2026	23-Oct-26
TSA CONSULTING GROUP INC	853005	100060919	10/23/2026	23-Oct-26
UEA	874810	100060920	10/23/2026	23-Oct-26
UINTA AUTO LLC	874843	100060895	10/13/2026	14802-435949
UINTA AUTO LLC	874843	100060895	10/13/2026	14802-435950
UINTA AUTO LLC	874843	100060895	10/13/2026	14802-435952
UINTA AUTO LLC	874843	100060895	10/13/2026	14802-436704
UINTA AUTO LLC	874843	100060895	10/13/2026	14802-437017
UINTA AUTO LLC	874843	100060895	10/13/2026	14802-437094
UINTA AUTO LLC	874843	100060895	10/13/2026	14802-437631
UINTA AUTO LLC	874843	100060895	10/13/2026	14802-437726

UINTA AUTO LLC	874843	100060895	10/13/2026	14802-437728
UINTA AUTO LLC	874843	100060895	10/13/2026	14802-PICK
UTAH JAZZ	891109	100060846	10/8/2026	FALL2026
UTAH RETIREMENT SYSTEMS	891167	9.9E+09	10/8/2026	7-Oct-26
UTAH RETIREMENT SYSTEMS	891167	9.9E+09	10/8/2026	7-Oct-26
UTAH RETIREMENT SYSTEMS	891167	9.9E+09	10/8/2026	7-Oct-26
UTAH RETIREMENT SYSTEMS	891167	9.9E+09	10/8/2026	7-Oct-26
UTAH RETIREMENT SYSTEMS	891167	9.9E+09	10/8/2026	7-Oct-26
UTAH RETIREMENT SYSTEMS	891167	9.9E+09	10/8/2026	7-Oct-26
UTAH RETIREMENT SYSTEMS	891167	9.9E+09	10/8/2026	7-Oct-26
UTAH RETIREMENT SYSTEMS	891167	9.9E+09	10/8/2026	7-Oct-26
UTAH RETIREMENT SYSTEMS	891167	9.9E+09	10/8/2026	7-Oct-26
UTAH RETIREMENT SYSTEMS	891167	9.9E+09	10/8/2026	7-Oct-26
UTAH RETIREMENT SYSTEMS	891167	9.9E+09	10/8/2026	7-Oct-26
UTAH RETIREMENT SYSTEMS	891167	9.9E+09	10/8/2026	7-Oct-26
UTAH RETIREMENT SYSTEMS	891167	9.9E+09	10/8/2026	7-Oct-26
UTAH RETIREMENT SYSTEMS	891167	9.9E+09	10/8/2026	7-Oct-26
UTAH RETIREMENT SYSTEMS	891167	9.9E+09	10/8/2026	K GOULD-AUG2026
UTAH SCHOOL BOARDS ASSOCIATION	891110	100060943	10/28/2026	26-Oct-26
UTAH SCHOOL BOARDS ASSOCIATION	891110	100060943	10/28/2026	26-Oct-26
UTAH SCHOOL BOARDS ASSOCIATION	891110	100060943	10/28/2026	26-Oct-26
UTAH SCHOOL BOARDS ASSOCIATION	891110	100060943	10/28/2026	26-Oct-26
UTAH SCHOOL BOARDS ASSOCIATION	891110	100060943	10/28/2026	Oct-26
UTAH SCHOOL BOARDS ASSOCIATION	891110	100060943	10/28/2026	OCT2026-EE BUYUP
UTAH SCHOOL BOARDS ASSOCIATION	891110	100060943	10/28/2026	OCT2026-EE DENTAL
UTAH SCHOOL BOARDS ASSOCIATION	891110	100060943	10/28/2026	OCT2026-ER DENTAL
UTAH SCHOOL EMPLOYEES ASSOCIATION	891101	100060921	10/23/2026	23-Oct-26
UTAH SCHOOL SUPTS. ASSOC.	891105	100060928	10/23/2026	INV20261434
UTAH STATE TAX COMMISSION	891164	100060944	10/28/2026	28-Oct-26
UTAH STATE TAX COMMISSION	891164	100060944	10/28/2026	28-Oct-26
UTAH STATE TAX COMMISSION	891164	100060944	10/28/2026	28-Oct-26
UTAH STATE TAX COMMISSION	891164	100060944	10/28/2026	28-Oct-26
UTAH STATE TAX COMMISSION	891164	100060945	10/28/2026	3Q 2026
UTAH STATE TAX COMMISSION	891164	100060945	10/28/2026	3Q 2026
UTAH STATE TAX COMMISSION	891164	100060945	10/28/2026	3Q 2026
VEGA VALUATIONS LLC	30872	100060901	10/14/2026	2026-10-598
VERIZON WIRELESS	896998	100060915	10/20/2026	6155680365
VERIZON WIRELESS	896998	100060915	10/20/2026	6155680365
VERIZON WIRELESS	896998	100060915	10/20/2026	6155680365
VERIZON WIRELESS	896998	100060915	10/20/2026	6155680365
VSP VISION	26743	100060922	10/23/2026	10MTH-OCT2026
VSP VISION	26743	100060922	10/23/2026	23-Oct-26
WAL-MART / TREVI-PAY	917876	100060946	10/28/2026	94087940
WAL-MART / TREVI-PAY	917876	100060946	10/28/2026	ECC07A3
WEBER CANYON STORAGE	24104	100060909	10/15/2026	3002

WORKFORCEQA, LLC	6068	100060916	10/20/2026	INV139918	
WORKFORCEQA, LLC	6068	100060916	10/20/2026	INV139918	
ZIONS BANK	985215	100060830	10/2/2026	26-2091	
ZIONS BANK	985215	100060830	10/2/2026		Sep-26

ZIONS BANK	985215	100060830	10/2/2026	Sep-26

ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26
ZIONS BANK	985215	100060830	10/2/2026	Sep-26

PO	Description	Account	Amount
2.7E+07	MS--HOLLOW WALL ANCHR=2, HINGE, SPHN PMP	10-304-7-9999-2620-61(	169.73
	BUS--ROUND BASE MAGNET=2>BUS26	10-555-7-5315-2700-68(	19.98
	AFC--SPAKLNG COMPND, TAPING KNIFE, SPNG	10-033-7-3710-2620-61(	61.57
2.7E+07	HS--CABLE ADAPTER MONSTER	10-704-7-9999-2620-61(	9.18
	AFC--5G BSEBALL BUCKET, 2G BUCKET	10-033-7-3710-2620-61(	12.58
	AFC--RUST STOP SPRAY	10-033-7-3710-2620-61(	7.59
	AFC-- MISC FASTENERS=3	10-033-7-3710-2620-61(	5.37
2.7E+07	HS--SCRWDRVR KIT, FOLDING HEX KEY	10-704-7-9999-2620-61(	67.98
	HS--EXT CORD, TIE DOWN STRAPS, ADAPTER	10-704-7-0230-3000-61(	250.94
	HS--8" CABLE TIES=100 PK	10-704-7-0230-3000-61(	29.98
2.7E+07	ES--KICK DOWN DOOR HOLDER>6	10-104-7-9999-2620-61(	53.94
	AFC--PAINT, SAND SPONGE	10-033-7-3710-2620-61(	65.98
	AFC--PT TAPE, PT TRAY SET, ROLLERS	10-033-7-3710-2620-61(	95.42
2.7E+07	MS--JNT COMPD, OSC BLADE SET, TPG KNIFE	10-304-7-9999-2620-61(	100.95
	AFC--STRGHT JAW TNG&GRV PLIERS	10-033-7-3710-2620-61(	23.99
2.7E+07	ES--TOGGLE SWITCH>7	10-104-7-9999-2620-61(	16.73
	AFC--CORED WIRE, PROPANE, SLEDGE	10-033-7-3710-2620-61(	51.97
2.7E+07	HS--2 25' EXT CORD, COUPLINGS, D BATTRY	10-704-7-9999-2620-61(	100.95
2.7E+07	MS--ALUM SHEET=2, ROPE CAULK	10-304-7-9999-2620-61(	41.57
	BUS--BLOW OFF DUSTER	10-555-7-5315-2700-68(	16.99
	AFC--DRIVEWAY MARKER	10-033-7-3710-2620-61(	31.92
	BUS--BALL JNT-MLE RIGHT>BUS 38	10-555-7-5315-2700-68(	15.49
	AFC--4' SURGE PROTECTOR	10-033-7-3710-3310-61(	45.98
2.7E+07	MS--WHT CAULK>4, SAW BLD, WTHSTRP, CMPND	10-304-7-9999-2620-61(	115.5
	BUS--25# ROUND BASE MAGNET>BUS 22	10-555-7-5315-2700-68(	19.98
2.7E+07	ES--DUR BATT 3PK>2, NCKL BELT SNAP RING	10-104-7-9999-2620-61(	43.96
	AFC--DREMEL ROTARY KIT,SILICONE	10-033-7-3710-2620-61(	53.97
	DO--LEGAL SVCS>GRAMA/FERPA/HR/SURVEYS/BR	10-028-7-9999-2300-34(	1750
	DO--LEGAL SVCS>BRD MTG PREP,EMAILS,TERM	10-028-7-9999-2300-34(	1875
	OCT2026 PHONE/i-NET/VIDEO BILLING--AFC	10-033-7-3710-3310-53(	937.3
	OCT2026 PHONE/i-NET BILLING--DO	10-028-7-9999-2510-53(	94.87
	OCT2026 PHONE/i-NET BILLING--BUS	10-555-7-5315-2700-53(	58.42
	OCT2026 PHONE/i-NET BILLING--SSA/SSE	10-105-7-9999-2410-53(	6.02
	OCT2026 PHONE/i-NET BILLING--SSA/SSE	10-705-7-9999-2410-53(	6.03
	OCT2026 PHONE/i-NET BILLING--SSA/SSE	10-105-7-9999-2410-53(	196.52
	OCT2026 PHONE/i-NET BILLING--SSA/SSE	10-705-7-9999-2410-53(	196.53
	OCT2026 PHONE/i-NET BILLING--ES	10-104-7-9999-2410-53(	101.29
	OCT2026 PHONE/i-NET BILLING--MS	10-304-7-9999-2410-53(	101.9
	OCT2026 PHONE/i-NET BILLING--HS	10-704-7-9999-2410-53(	402.67
	CTE--AQUARIUM SUPP, BATTS>SSA ENGRG	10-705-7-6801-1000-61(	54.96
	CTE--HP TONER>MS CCA	10-304-7-5901-1000-61(	423.62
	CTE--HP TONER=5>HS FCS SPPLS	10-704-7-6180-1000-61(	686.45
	HS--AIR HANDLER MOTOR	10-704-7-9999-2620-61(	792.74
2.7E+07	ES--1ST OF YEAR AIR FILTER ORDER	10-104-7-9999-2620-61(	2140.2
2.7E+07	HS--1ST OF YEAR AIR FILTER ORDER	10-704-7-9999-2620-61(	1631.98

	CTE--PER DIEM>NATL FFA INDPLS OCT 18-25	10-704-7-6020-1000-51	450
	MS--DUCT PROBE,T-30 BAP1 SENSOR	10-304-7-9999-2620-61(	213.5
	OCT2026 PR EE FLEX SPENDG ACCTS	10-000-7-0000-9546-88	627
	OCT2026 PR EE PAY FLEX SPDG ACCT FEES=64	10-000-7-0000-9546-88	-130.8
	OCT2026 PR EE PAY FLEX SPDG CARD FEES=61	10-000-7-0000-9546-88	-124.8
	DEBIT CARD REPLCMT>M TOLLISON	10-000-7-0000-9545-88	-5
	OCT2026 PR EE FLEX SPENDG ACCTS	10-000-7-0000-9546-88	13556.99
	SEP2026 PR EE PAY FLEX SPDG ACCT FEES=63	10-000-7-0000-9545-88	128.8
	SEP2026 PR EEs STILL IN RUNOUT PERIOD	10-028-7-9999-1000-29(	40.4
	DEBIT CARD REPLCMT>M TOLLISON	10-000-7-0000-9545-88	5
	SEP2026 PR EE PAY FLEX SPDG CARD FEES=60	10-000-7-0000-9545-88	122.8
	MS--DOOR LOCK HDWR CMPTR LAB, GYM DOOR	10-304-7-9999-2620-61(	1513.36
2.7E+07	HS--BTHRM CLNR, DISH SP, HND SP, MFCLTH	10-704-7-9999-2620-61(	542.01
	AFC--YOUTH SOCCER SHIRTS=10	10-033-7-3710-3310-61	150
	AFC--ADULT SOFTBALL OFFICIAL=4 GAMES	10-033-7-3710-3310-34(	180
	AFC--ADULT SOFTBALL OFFICIAL=4 GAMES	10-033-7-3710-3310-34(	180
	AFC--ADULT SOFTBALL OFFICIAL=4 GAMES	10-033-7-3710-3310-34(	180
2.7E+07	ES--5 PK VACUUM BAG=10	10-104-7-9999-2620-61(	758.35
2.7E+07	MS--HANDHOLD OPERATIONAL CONCEPT=2	10-304-7-9999-2620-61(	6.94
2.7E+07	HS--BEARING BLK RH SR12 BLK/GRY	10-704-7-9999-2620-61(	68.24
2.7E+07	MS--LITE N FOAMY HAND SANITIZER=3	10-304-7-9999-2620-61(	421.94
	BUS--BETCO FOAM SANITIZER, HND SOAP	10-555-7-5315-2700-68	236.09
	FS--FS WORKER NON-SLIP SHOES	49-304-7-8070-3100-61(	96.97
	BUS--SPEAKR BUS 20,CNTCT PLATE>BUS 21,23	10-555-7-5315-2700-68	171.82
	BUS--OUTSIDE PNCH SHLDS KIT>BUS #18	10-555-7-5315-2700-68	129.93
2.7E+07	HS--B&W COPIES 8/20-9/19	10-704-7-0050-1000-61(	324.66
2.7E+07	ES--B&W/COLOR COPIES 8/22-9/21	10-104-7-0050-1000-61(	1951.69
2.7E+07	MS--B&W COPIES 8/23-9/22	10-304-7-0050-1000-61(	195.53
2.7E+07	MS--B&W/COLOR COPIES 8/23-9/22	10-304-7-0050-1000-61(	446.93
2.7E+07	MS--B&W/COLOR COPIES 8/26-9/25	10-304-7-0050-1000-61(	141.08
2.7E+07	ES--B&W COPIES 8/26-9/25	10-104-7-0050-1000-61(	329.39
	CTE--B&W/COLOR COPIES 8/26-9/25	10-500-7-6015-2210-61(	12.31
	FS--B&W/COLOR COPIES 8/26-9/25	49-028-7-8070-3100-61(	160.78
	DO--B&W/COLOR COPIES 8/26-9/25	10-028-7-9999-2300-61(	258.99
	DO--B&W/COLOR COPIES 8/26-9/25	10-028-7-9999-2510-61(	56.85
2.7E+07	ES--B&W COPIES 8/26-9/25	10-104-7-0050-1000-61(	331.45
2.7E+07	HS--B&W COPIES 8/29-9/28	10-704-7-0050-1000-61(	132.24
	AdEd/CCE--B&W/COLOR COPIES 8/31-9/28	10-028-7-1609-1000-61(	27.92
	AdEd/CCE--B&W/COLOR COPIES 8/31-9/28	10-704-7-5333-1000-61(	27.92
2.7E+07	SSA--B&W/COLOR COPIES 8/31-9/29	10-705-7-0050-1000-61(	1489.56
2.7E+07	MS--B&W COPIES 8/31-9/29	10-304-7-0050-1000-61(	409.82
2.7E+07	HS--B&W COPIES 8/31-9/29	10-704-7-0050-1000-61(	103.6
2.7E+07	MS--B&W COPIES 8/31-9/29	10-304-7-0050-1000-61(	269.06
2.7E+07	ES--B&W/COLOR COPIES 9/01-9/30	10-104-7-0050-1000-61(	236.46
2.7E+07	HS--B&W/COLOR COPIES 9/01-9/30	10-704-7-0050-1000-61(	449.3
2.7E+07	HS--B&W/COLOR COPIES 8/31-9/28	10-704-7-0050-1000-61(	97.98

	DW--SEP2026 SHREDDING SVCS>DO,ES,HS,MS	10-028-7-9999-2300-34(	177
	FS--FRUITS/VEGES>HS	49-704-7-8070-3100-63(	26.64
	FS--FRUITS/VEGES>MS	49-304-7-8070-3100-63(	30.5
	FS--FRUITS/VEGES>HS	49-704-7-8070-3100-63(	34.79
	FS--FRUITS/VEGES>MS	49-304-7-8070-3100-63(	30.5
	FS--FRUITS/VEGES>ES	49-104-7-8070-3100-63(	61
	FS--FRUITS/VEGES>HS	49-704-7-8070-3100-63(	26.64
	FS--FRUITS/VEGES>MS	49-304-7-8070-3100-63(	30.5
	FS--FRUITS/VEGES>HS	49-704-7-8070-3100-63(	37.53
	FS--FRUITS/VEGES>MS	49-304-7-8070-3100-63(	30.5
	FS--FRUITS/VEGES>HS	49-704-7-8070-3100-63(	49.82
	FS--FRUITS/VEGES>MS	49-304-7-8070-3100-63(	30.5
	AFC--PHILLIPS 32WATT LIGHT BULBS=60	10-033-7-3710-2620-61(	691.8
	DO--PUBLIC NOTICE>BOARD MTG 10/12	10-028-7-9999-2300-54(	26.2
	DO--PUBLIC NOTICE>WORK SESSION 10/12	10-028-7-9999-2300-54(	26.2
2.6E+07	AFC--BOILER/EQUIP RPLCMT THRU>9/26	32-033-7-5550-4700-43(	35036
2.7E+07	MS--ALEXANDRIA SFTWR>LIBRARY BOOK TRACKG	10-304-7-9999-2220-67(	1298
2.6E+07	DO--SUMMER/RECONFIG OFFICES ARCHT>8/31	32-028-7-5550-4300-34(	212.42
2.6E+07	MS-SUMMER/AUD/GYM LGT/RR TILE ARCHT>8/31	32-304-7-5550-4300-34(	2815.64
2.6E+07	HS-SPED/ART/LCKR RMS/WLDG/RR ARCHT>8/31	32-704-7-5550-4300-34(	4814.19
	DW--SEP2026 OT SERVICES>126.75hrs	10-028-7-1205-2160-34(	5703.75
	PK--SEP2026 OT SERVICES>11hrs	10-028-7-1215-2160-34(	495
	SEP2026 FUEL BILLING>BA CAR	10-555-7-5315-2700-62(	112.82
	SEP2026 FUEL BILLING>CTE DIRECTOR CAR	10-555-7-5315-2700-62(	71.29
	SEP2026 FUEL BILLING>CTE FFA	10-555-7-5315-2700-62(	625.26
	SEP2026 FUEL BILLING>DO CARS	10-555-7-5315-2700-62(	139.49
	SEP2026 FUEL BILLING>BUS DIESEL	10-555-7-5315-2700-62(	10424.63
	SEP2026 FUEL BILLING>OTHER DIESEL	10-555-7-5315-2700-62(	2995.62
	SEP2026 FUEL BILLING>DRIVERS ED CARS	10-555-7-5315-2700-62(	311.94
	SEP2026 FUEL BILLING>OTHER TRANSP	10-555-7-5315-2700-62(	-7.76
	SEP2026 FUEL BILLING>SSA MAINT	10-555-7-5315-2700-62(	-3.63
	SEP2026 FUEL BILLING>FLEET VEHS	10-555-7-5315-2700-62(	904.13
	SEP2026 FUEL BILLING>FS VAN	10-555-7-5315-2700-62(	126.82
	SEP2026 FUEL BILLING>MAINT VEHS	10-555-7-5315-2700-62(	511.49
	DO--FP/BACKGROUND CKS>VOLUNTEERS=2	10-028-7-9999-2300-34(	80
	DO--EE FP/BACKGROUND CHECKS=5	10-028-7-9999-2300-34(	210
2.7E+07	HS--SEP2026 DRIVERS ED ENROLLMT FEES=12	10-704-7-5610-1000-67(	73.75
	OCT2026 BILLING--DO	10-028-7-9999-2620-62	173.3
	OCT2026 NAT GAS TRANSP SVC--ES	10-104-7-9999-2620-62	622.54
	OCT2026 NAT GAS TRANSP SVC--MS	10-304-7-9999-2620-62	871.08
	OCT2026 NAT GAS TRANSP SVC--HS	10-704-7-9999-2620-62	792.55
	OCT2026 BILLING--BUS	10-555-7-5315-2700-62	203.26
	OCT2026 NAT GAS TRANSP SVC--AFC	10-033-7-3710-2620-62	1524.59
	OCT2026 BILLING--SSA	10-705-7-9999-2620-62	74.17
	OCT2026 BILLING--SSE	10-105-7-9999-2620-62	184.4
	OCT2026 NAT GAS TRANSP SVC--HS PORTABLE	10-704-7-9999-2620-62	337.93

	SSE--OCT-DEC2026 FIRE ALARM MONITORING	10-105-7-9999-2410-53	89.85
	HS--THERMAL UNIT FOR AHU 17	10-704-7-9999-2620-61(	67.29
	AFC--AIR VENT, BRASS=2	10-033-7-3710-2620-61(	83.08
	BUS--DOT PHYSICAL>G RICHINS 9/5	10-555-7-5315-2700-34(	65
	ES--SEAL/SLEEVE KITS,GASKET>4TH GR AHU	10-104-7-9999-2620-61(	544.95
2.6E+07	AFC--ENGNRG DESIGN>BOILER PROJ>Thru 10/1	32-033-7-5550-4300-34(	4500
2.7E+07	MS--R&R WATTSTOPPER EXT LIGHTG RETROFIT	10-304-7-9999-2620-43(	9460
2.6E+07	ES--CHARIOT 4CV/60/1 RIDING VACUUM W/ACC	32-104-7-5550-2620-73(	16661.2
2.7E+07	DW--INTO READING VRS3 GR1-5=39	10-028-7-0050-1000-64	4027.75
2.7E+07	DW--INTO LITERATURE VRS2 GR9=30	10-028-7-0050-1000-64	1254.38
	BUS--DOT DRUG SCREEN>J BURKE 8/6	10-555-7-5315-2700-34(	58
	BUS--DOT PHYSICAL>J BURKE 8/17	10-555-7-5315-2700-34(	75
	AFC--OCT2026 KARATE INSTRUCTOR>5 STDNTS	10-033-7-3710-3310-34(	119
	HS PAY--CHEER VIDEO INTRO FILM	10-000-7-0000-8131-88	150
	CTE--PER DIEM>NATL FFA INDPLS OCT 18-25	10-704-7-6020-1000-51	450
	FS--LUNCH $$ REFUND>H SIMONS	49-704-7-8070-1610-99	34.5
2.7E+07	MS/HS--CHOIR MUSIC	10-704-7-0182-1000-61(	198.82
2.7E+07	MS/HS--CHOIR MUSIC	10-304-7-0182-1000-61(	74.18
2.7E+07	MS/HS--CHOIR MUSIC	10-704-7-0182-1000-61(	61.17
2.7E+07	MS/HS--CHOIR MUSIC	10-304-7-0182-1000-61(	22.82
	HS--SEP2026 WATER/SEWER>BALL FIELD>OVRG	10-704-7-9999-2620-41	1253
	AFC--SEP2026 WATER/SEWER>INCL OVRG	10-033-7-3710-2620-41	7119.5
	BUS--SEP2026 WATER/SEWER>INCL OVRG	10-555-7-5315-2700-41	184.75
	MS--SEP2026 WATER/SEWER>INCL OVRG	10-304-7-9999-2620-41	1274
	ES--SEP2026 WATER/SEWER>INCL OVRG	10-104-7-9999-2620-41	4186.75
	DO--SEP2026 WATER/SEWER>INCL OVRG	10-028-7-9999-2620-41	250.75
	HS--SEP2026 WATER/SEWER>OVRG	10-704-7-9999-2620-41	4040
	MS--SODA>PBIS INCENTIVES	10-304-7-5678-1000-61(	35.94
	SEP2026 STMT>FOOD/SUPPLIES	49-705-7-8070-3100-63(	3.49
	SEP2026 STMT>FOOD/SUPPLIES	49-304-7-8070-3100-63(	37.47
	SEP2026 STMT>FOOD/SUPPLIES	49-105-7-8070-3100-63(	6.98
	SEP2026 STMT>FOOD/SUPPLIES	10-033-7-3711-3310-61(	45.56
	SEP2026 STMT>FOOD/SUPPLIES	10-033-7-3710-3310-61	47.11
	SEP2026 STMT>FOOD/SUPPLIES	10-704-7-6170-1000-61(	84.78
	HS PAY--FOOD/SUPPLIES	10-000-7-0000-8131-88	45.53
	SEP2026 STMT>FOOD/SUPPLIES	10-304-7-5901-1000-61(	161.96
	BUS--TPMS SENSOR>2015 CHEN IMPALA #C1	10-555-7-5315-2700-68	151.46
	AdEd--TRAVEL TO GED STATE MTG=84 MILES	10-028-7-1609-2213-58(	30.45
	MS--DEPOSIT>VINYL WINDOW SIGNAGE	32-304-7-5550-2410-73(	1241.75
	DO--GROW YOUR OWN TUITION REIMB>OCT2026	10-028-7-5665-2213-56	3825
	DO--GROW YOUR OWN eBOOK/RESOURCE FEE>OCT	10-028-7-5665-2213-56	200
	FS--MAY2026 LUNCH $ REFUND>ASHTYN	49-704-7-8070-1610-99	15
	AFC--CO2 CYL RENTAL=2	10-033-7-3711-3310-62	116.58
	HS PAY--DRILL SHOW ROUTINE CHOREOG	10-000-7-0000-8131-88	2700
	HS--JUL2026 HOW TO DRIVE=16/STDNTS P	10-704-7-5610-1000-67(	799.2
2.7E+07	MS--COMP SCI CLASSRM BUNDLE	10-304-7-5677-1000-61(	4028.95

2.7E+07	HS--AED PLUS,ADULT CPR, PEDI PADS	10-704-7-0230-3000-61(	3840
	NUR--AED BATTRY PACK,PED PDS,AD PDS>SSE	10-105-7-5368-2130-61(	370
	OCT2026 PR EE DED-BENS	10-000-7-0000-9535-88	4411.21
	OCT2026 PR EE DED-BENS	10-000-7-0000-9545-88	122.08
	OCT2026 PR EE DED-BENS	10-000-7-0000-9545-88	2632.72
	A BENITEZ>SEP2026 CREDIT/JUNE ADJ	10-104-7-9999-2620-24(	-3
	OCT2026 RETIREE INS PREMS	10-028-7-9999-1000-29	41
	OCT2026>10mth EEs BILLING-W/H DIFF	10-000-7-0000-9545-88	-33.1
	OCT2026>10mth EEs BILLING-W/H DIFF	10-000-7-0000-9545-88	-6.93
	P CARLSON>OCT2026 RETIREE INS PREM	10-028-7-9999-1000-29	6
	P CARLSON>SEP2026 RETIREE INS PREM	10-028-7-9999-1000-29	6
	P GRANT>SEP2026 CREDIT/AUG ADJ	10-304-7-0050-1000-24(	-33.18
	S MITCHELL>OCT2026 AD&D NOT ON BILL	10-000-7-0000-9545-88	-5.85
	S MITCHELL>SEP2026 AD&D NOT ON BILL	10-000-7-0000-9545-88	-5.85
	S TELLO>OCT2026 AD&D PREM NOT ON BILL	10-000-7-0000-9545-88	-7.8
	S TELLO>OCT2026 LIFE PREM NOT ON BILL	10-000-7-0000-9545-88	-31.5
	SEP2026>10mth EEs BILLING-W/H DIFF	10-000-7-0000-9545-88	-33.1
	REV SEP2026 PR EE DED-BENS-INCR	10-000-7-0000-8131-88	-346.86
	SEP2026 PR EE DED-BENS-ACTUAL INCR	10-000-7-0000-9535-88	340.86
	SEP2026>10mth EEs BILLING-W/H DIFF	10-000-7-0000-9545-88	-6.93
2.7E+07	HS--100V MITRE BAND SAW>HS SHOP	10-704-7-6800-1000-73(	5091.75
2.7E+07	HS--RM SVRC II, STN MSTR, 911 SPR ABSORB	10-704-7-9999-2620-61(	1088
2.7E+07	MS--TFE LUBE,RUST ELMNATR,DEICER,WASP	10-304-7-9999-2620-61(	768.48
	FS--MILK/DAIRY>MS	49-304-7-8070-3100-63	197
	FS--MILK/DAIRY>ES	49-104-7-8070-3100-63	395.08
	FS--MILK/DAIRY>HS	49-704-7-8070-3100-63	49
	FS--MILK/DAIRY>MS	49-304-7-8070-3100-63	197
	FS--MILK/DAIRY>ES	49-104-7-8070-3100-63	362.5
	FS--MILK/DAIRY>HS	49-704-7-8070-3100-63	49.5
	FS--MILK/DAIRY>MS	49-304-7-8070-3100-63	164
	FS--MILK/DAIRY>ES	49-104-7-8070-3100-63	444
	FS--MILK/DAIRY>HS	49-704-7-8070-3100-63	32.5
	FS--MILK/DAIRY>MS	49-304-7-8070-3100-63	180.5
	FS--MILK/DAIRY>ES	49-104-7-8070-3100-63	444
	FS--MILK/DAIRY>HS	49-704-7-8070-3100-63	49
	FS--MILK/DAIRY>MS	49-304-7-8070-3100-63	131.5
	FS--MILK/DAIRY>ES	49-104-7-8070-3100-63	428
	FS--MILK/DAIRY>HS	49-704-7-8070-3100-63	49.5
	FS--MILK/DAIRY BILLING ADJ>MS	49-304-7-8070-3100-63	-16
	FS--MILK/DAIRY BILLING ADJ>ES	49-104-7-8070-3100-63	-16
	FS--MILK/DAIRY BILLING ADJ>HS	49-704-7-8070-3100-63	-16
	RETIREMENT STIPEND--P CARLSON	10-028-7-9999-1000-29(	15000
	OCT2026 PR EE DED-BENS	10-000-7-0000-9534-88	1694
	OCT2026 PR EE DED-BENS	10-000-7-0000-9534-88	3510
	A TILLETT>RETIREE HDED/CORE>SEP2026	10-028-7-9999-1000-29(	318
2.7E+07	AFC--OCT2026 CUSTODIAL CLEANING SVCS	10-033-7-3710-2620-42	11394

	OCT2026>10mth EEs BILLING-W/H DIFF	10-000-7-0000-9545-88	-40.19
	OCT2026 PR EE DED-BENS	10-000-7-0000-9545-88	187.16
	OCT2026 PR EE DED-BENS	10-000-7-0000-9545-88	1730.68
	OCT2026 PR EE DED-BENS	10-000-7-0000-9545-88	30.19
	S TELLO BLANC>OCT2026 PREM BILLED IN NOV	10-000-7-0000-9545-88	-34.64
	SEP2026 WATER BILLING--SSA/SSE PLAYFIELD	10-105-7-9999-2620-41	91.68
	SEP2026 WATER BILLING--SSE	10-105-7-9999-2620-41	427.82
	SEP2026 WATER BILLING--SSA	10-705-7-9999-2620-41	176
	SEP2026 WATER BILLING--SSA/SSE PLAYFIELD	10-705-7-9999-2620-41	91.68
	SSA--WATER HEATER BLOWER MOTER, LABOR	10-705-7-9999-2620-43	1860
	FS--TRBLSHT WALK-IN FREEZER/R404>ES	10-104-7-9999-2620-43	388
	BUS--DECK BLADES,WHLS,PINS>GRSSHPPR MOWR	10-555-7-5315-2700-68	307.7
	HS--BYU INDPT STUDY ENROLLMENTS=17	10-704-7-5420-1000-67	4943.7
	HS--BYU HIGH SCHOOL SUITE=84 STDNTS	10-704-7-5420-1000-67	6300
	FY27 RNWL>TCHR EVAL SYSTM W/GOAL TABS	10-028-7-9999-2300-67	3065
2.7E+07	MS--DOUBLE SIDED TAPE=5	10-304-7-0050-1000-61	23.5
2.7E+07	MS--HP BLACK TONER	10-304-7-0050-1000-61	116.52
	DO--TITANIUM SHEARS 8"	10-028-7-9999-2300-61	12.79
	DO--3 RING BINDER 1"	10-028-7-9999-2300-61	31.7
	DO--2" LEGAL BINDER	10-028-7-9999-2300-61	43.78
	DO--LINED NOTES=4	10-028-7-9999-2300-61	19.6
	DO--PAPER ROLL, FOLDER, BINDER CLIPS	10-028-7-9999-2510-61	19.49
	DO--REPORT COVERS	10-028-7-9999-2510-61	6.2
	HS--HP BLACK TONER>COUNSELG	10-704-7-9999-2120-61	68.69
2.7E+07	HS--PAPER, TAPE, POST-IT	10-704-7-0050-1000-61	663.52
	DO--RETURN 3 RING BINDER 1"	10-028-7-9999-2300-61	-31.7
2.7E+07	HS--GLUE STICKS, STICKY NOTES	10-704-7-0050-1000-61	61.28
2.7E+07	HS--SHEET PROTECTOR	10-704-7-0050-1000-61	17.53
2.7E+07	HS--SUPER STICKY NOTES	10-704-7-0050-1000-61	22.14
	DO--RETURN PAPER ROOLS	10-028-7-9999-2510-61	-10.67
	AFC--NEW SUMMIT REC SIGN FOR SSHS SPRTS	10-033-7-3710-3310-54	247.33
	OCT2026 MONITORING--DO BURG	10-028-7-9999-2510-53	33.46
	OCT2026 MONITORING--DO FIRE	10-028-7-9999-2510-53	28.4
	OCT2026 MONITORING--AFC	10-033-7-3710-3310-53	22.81
	OCT2026 MONITORING--HS ELEV	10-704-7-9999-2410-53	28.53
	OCT2026 MONITORING--HS PORTABLE	10-704-7-9999-2410-53	51.26
	OCT2026 MONITORING--AFC	10-033-7-3710-3310-53	32.89
	OCT2026 MONITORING--BUS	10-555-7-5315-2700-53	32.89
	OCT2026 MONITORING--MS	10-304-7-9999-2410-53	56.18
	OCT2026 MONITORING--HS	10-704-7-9999-2410-53	32.89
	OCT2026 MONITORING--ES	10-104-7-9999-2410-53	32.89
	AFC--SPORTSMAN SFTWRE CASH DISC>NOV2027	10-033-7-3710-3310-67	-142.74
	AFC--SPORTSMAN SFTWR CLOUD HOSTG>NOV2027	10-033-7-3710-3310-67	1298
	AFC--SPORTSMAN ACTIVITY REGISTR>NOV2027	10-033-7-3710-3310-67	1004
	AFC--SPORTSMAN POINT OF SALE 1YR>NOV2027	10-033-7-3710-3310-67	695
	AFC--SPORTSMAN SFTWRE 1YR>NOV2027	10-033-7-3710-3310-67	1066

	AFC--SPORTSMAN SFTWRE 1YR>NOV2027	10-033-7-3710-3310-67(	695
	DW--SEP2026 RETIREE PLAN ADMIN SVCS=125	10-028-7-9999-1000-24:	687.5
	DW--SEP2026 RETIREE PLAN ADMIN SVCS=20	10-028-7-9999-1000-24:	110
	IT--TECH TRECK SUMMER 2026 PROVO=2	10-028-7-9999-2580-33(	2000
	IT--POWERSCHOOL SUPPORT 10/1/26-9/30/27	10-028-7-9999-2580-67(	4620
	DO--POSTAGE METER REFILL>SEP 26	10-028-7-9999-2510-53(	87.81
	FS--POSTAGE METER REFILL>SEP 26	49-028-7-8070-3100-53(	26.62
	DO--POSTAGE METER REFILL>SEP 26	10-028-7-9999-2300-53(	35.57
2.7E+07	HS--LAP POOL SPRINT SWIM STARTG BLOCKS=6	10-704-7-0230-2620-43(	30533.88
	HS--GLYCOL 30%>HEATG/BOILERS=3 DRUMS	10-704-7-9999-2620-61(	1971
	MS--GLYCOL 30%>HEATG/BOILERS=3 DRUMS	10-304-7-9999-2620-61(	1971
	ES--GLYCOL 40%>HEATG/BOILERS=6 DRUMS	10-104-7-9999-2620-61(	1424
	BUS--XICE 205/65R16 TIRES=MALIBU #C4	10-555-7-5315-2700-68:	526.88
	DO--GARBAGE SVCS	10-028-7-9999-2620-41:	98.65
	ES--RECYCLE SVCS	10-104-7-9999-2620-41:	140.79
	SSA/SSE--GARBAGE SVCS	10-705-7-9999-2620-41:	85.38
	SSA/SSE--GARBAGE SVCS	10-105-7-9999-2620-41:	85.37
	ES--GARBAGE SVCS	10-104-7-9999-2620-41:	152.44
	CTE--GARBAGE SVCS	10-704-7-6670-2620-41:	55
	HS--GARBAGE/RECYCLE SVCS	10-704-7-9999-2620-41:	1032.34
	MS/AFC--GARBAGE/RECYCLE SVCS	10-033-7-3710-2620-41:	138.5
	MS/AFC--GARBAGE/RECYCLE SVCS	10-304-7-9999-2620-41:	138.5
	BUS--GARBAGE SVCS	10-555-7-5315-2700-41:	134.93
	HS--MTHLY BILLING	10-704-7-9999-2620-62:	9683.03
	BUS--MTHLY BILLING	10-555-7-5315-2700-62:	329.1
	HS--MTHLY BILLING>SPORTS COMPLEX	10-704-7-9999-2620-62:	714.47
	SSE--MTHLY BILLING	10-105-7-9999-2620-62:	566.75
	SSA--MTHLY BILLING	10-705-7-9999-2620-62:	1173.65
	DO--MTHLY BILLING	10-028-7-9999-2620-62:	705.12
	MS--MTHLY BILLING	10-304-7-9999-2620-62:	6427.95
	ES--MTHLY BILLING	10-104-7-9999-2620-62:	5436.56
	AFC--MTHLY BILLING	10-033-7-3710-2620-62:	10759.28
	DO--MTHLY BILLING>GRASSY CREEK BARN	10-028-7-9999-2620-62:	22.81
	MS/DO--CUSTODIAN CLOTHING REIMB	10-304-7-9999-2620-61(	75
	MS/DO--CUSTODIAN CLOTHING REIMB	10-028-7-9999-2620-61(	75
	SEP2026 SEWER BILLING--SSE	10-105-7-9999-2620-41:	41.26
	SEP2026 SEWER BILLING--SSA	10-705-7-9999-2620-41:	44.96
	HS PAY--DRILL MILITARY CHOREOG	10-000-7-0000-8131-88(	2100
	DW--SPEECH SVC SUPRVSN/DIRECT/DOC=116.hr	10-028-7-1205-2150-34(	12860.1
2.7E+07	FY26 FINANCIAL AUDIT/PROFESSIONAL SVCS	10-028-7-9999-2300-34:	8000
	AFC--TRBLSHT DRY PIPE/CHECK VALVE LEAK	10-033-7-3710-2620-43(	375
	HS--YRLY TESTG/MAINT/RPR>FS KITCHEN HOOD	10-704-7-9999-2620-43(	1458.55
	HS--R&R DRY SYSTM WATER FLOW MODULE	10-704-7-9999-2620-43(	416.5
	DO--GROW YOUR OWN TUITION REIMB>SEP2026	10-028-7-5665-2213-56(	1337
	HS--N GYM DOOR ELECT STRIKE INSTALL	10-704-7-9999-2620-43(	605
	ES--REPAIR DOOR STATION/FT DESK REMOTE	10-104-7-9999-2620-43(	350

2.7E+07	SSA--ALARM SYSTEM MONITORING 9/8-10/7	10-705-7-9999-2410-53	36
2.7E+07	MS--BARITONE SAX REPAIR	10-304-7-0181-1000-61	260
	AFC--MAIN POOL CHEMICAL TESTING>9/9	10-033-7-3711-3310-34(	36
	AFC--SPA POOL CHEMICAL TESTING>9/9	10-033-7-3711-3310-34(	36
	AFC--LAP POOL CHEMICAL TESTING>9/9	10-033-7-3711-3310-34(	36
2.7E+07	ES--SEP2026 WHOLESALE NAT GAS	10-104-7-9999-2620-62	402.68
2.7E+07	MS--SEP2026 WHOLESALE NAT GAS	10-304-7-9999-2620-62	1050.65
2.7E+07	HS--SEP2026 WHOLESALE NAT GAS	10-704-7-9999-2620-62	659.98
2.7E+07	AFC--SEP2026 WHOLESALE NAT GAS	10-033-7-3710-2620-62	2330.1
	DW--SEP2026 PT SERVICES=19.9hrs	10-028-7-1205-2170-34(	1791
	PK--SEP2026 OT SUPV/SVCS>5hrs	10-028-7-1215-2160-34(	385
	DW--SEP2026 OT SUPV/SVCS>80.25hrs	10-028-7-1205-2160-34(	6179.25
	FS--FOOD/SUPPLIES>HS	49-704-7-8070-3100-63(	1124.7
	FS--FOOD/SUPPLIES>HS	49-704-7-8070-3100-61(	105.27
	FS--MILK/DAIRY>SSE	49-105-7-8070-3100-63	23.57
	FS--MILK/DAIRY>SSA	49-705-7-8070-3100-63	11.83
	FS--FOOD/SUPPLIES>SSA	49-705-7-8070-3100-63(	150.09
	FS--FOOD/SUPPLIES>SSE	49-105-7-8070-3100-61(	39
	FS--FOOD/SUPPLIES>SSA	49-705-7-8070-3100-61(	23.5
	FS--FOOD/SUPPLIES>SSE	49-105-7-8070-3100-63(	249
	HS PAY--BOOSTER CLUB SUPPLIES	10-000-7-0000-8131-88	78.07
	FS--FOOD/SUPPLIES>ES	49-104-7-8070-3100-61(	105.18
	FS--FOOD/SUPPLIES>ES	49-104-7-8070-3100-63(	1737.01
	FS--FOOD/SUPPLIES>MS	49-304-7-8070-3100-61(	290.93
	FS--FOOD/SUPPLIES>MS	49-304-7-8070-3100-63(	2026.18
	MS PAY--FALL FESTIVAL SUPPLIES	10-000-7-0000-8131-88	268.82
	FS--FOOD/SUPPLIES>HS	49-704-7-8070-3100-63(	992.83
	FS--FOOD/SUPPLIES>HS	49-704-7-8070-3100-61(	49.01
	FS--FOOD/SUPPLIES>SSA	49-705-7-8070-3100-63(	61.66
	FS--FOOD/SUPPLIES>SSE	49-105-7-8070-3100-63(	120
	FS--FOOD/SUPPLIES>ES	49-104-7-8070-3100-61(	69.87
	FS--FOOD/SUPPLIES>ES	49-104-7-8070-3100-63(	1428.22
	FS--FOOD/SUPPLIES>MS	49-304-7-8070-3100-61(	127.59
	FS--FOOD/SUPPLIES>MS	49-304-7-8070-3100-63(	1868.68
	MS PAY--COOKIE DOUGH>STDNT LDRSHP	10-000-7-0000-8131-88	92.97
	FS--FOOD/SUPPLIES>HS	49-704-7-8070-3100-63(	1172.48
	FS--FOOD/SUPPLIES>HS	49-704-7-8070-3100-61(	48.25
	FS--FOOD/SUPPLIES>SSA	49-705-7-8070-3100-63(	51.9
	FS--FOOD/SUPPLIES>SSE	49-105-7-8070-3100-63(	103.8
	FS--MILK/DAIRY>SSE	49-105-7-8070-3100-63	34.58
	FS--MILK/DAIRY>SSA	49-705-7-8070-3100-63	34.58
	FS--FOOD/SUPPLIES>ES	49-104-7-8070-3100-61(	18.88
	FS--FOOD/SUPPLIES>ES	49-104-7-8070-3100-63(	2116.63
	FS--FOOD/SUPPLIES>MS	49-304-7-8070-3100-63(	2718.15
	FS--FOOD/SUPPLIES>MS	49-304-7-8070-3100-61(	100.35
	FS--REFUND FOOD/SUPPLIES>ES	49-104-7-8070-3100-63(	-6.86

FS--USDA CUSTOMER DEBIT>MS	49-304-7-8070-3100-63(	16.44
FS--USDA CUSTOMER DEBIT>HS	49-704-7-8070-3100-63(	26.42
FS--USDA CUSTOMER DEBIT>ES	49-104-7-8070-3100-63(	26.42
FS--USDA CUSTOMER DEBIT>MS	49-304-7-8070-3100-63(	52.84
FS--FOOD/SUPPLIES>HS	49-704-7-8070-3100-63(	976.45
FS--FOOD/SUPPLIES>HS	49-704-7-8070-3100-61(	28.9
FS--FOOD/SUPPLIES>SSA	49-705-7-8070-3100-63(	234.44
FS--FOOD/SUPPLIES>SSE	49-105-7-8070-3100-61(	9.23
FS--MILK/DAIRY>SSA	49-705-7-8070-3100-63	34.58
FS--FOOD/SUPPLIES>SSA	49-705-7-8070-3100-61(	7.32
FS--FOOD/SUPPLIES>SSE	49-105-7-8070-3100-63(	295.67
FS--MILK/DAIRY>SSE	49-105-7-8070-3100-63	58.15
HS PAY--BOOSTER CLUB SUPPLIES	10-000-7-0000-8131-88	296.6
FS--FOOD/SUPPLIES>ES	49-104-7-8070-3100-63(	78.3
FS--FOOD/SUPPLIES>HS	49-704-7-8070-3100-63(	52.37
FS--FOOD/SUPPLIES>MS	49-304-7-8070-3100-63(	78.29
FS--FOOD/SUPPLIES>ES	49-104-7-8070-3100-61(	141.27
FS--FOOD/SUPPLIES>ES	49-104-7-8070-3100-63(	1589.64
FS--FOOD/SUPPLIES>MS	49-304-7-8070-3100-63(	1891.86
FS--FOOD/SUPPLIES>MS	49-304-7-8070-3100-61(	166.42
FS--USDA CUSTOMER DEBIT>ES	49-104-7-8070-3100-63(	32.88
HS PAY--CREDIT/SHORT>BOOSTER SUPPLIES	10-000-7-0000-8131-88	-24.02
FS--NSLW LUNCH WEEK T-SHIRTS>HS	49-704-7-8070-3100-61(	13
FS--NSLW LUNCH WEEK T-SHIRTS>MS	49-304-7-8070-3100-61(	52
FS--NSLW LUNCH WEEK T-SHIRTS>ES	49-104-7-8070-3100-61(	39
DO--JOB POSTING>MS COUNSELOR, SSE ESP	10-028-7-9999-2300-54(	332
AFC--12yds BLACK MULCH	10-033-7-3710-2620-61(	420
DW--SPEECH SVC SUPRVSN/DOC/CONSUL=40.hrs	10-028-7-1205-2150-34(	3056.25
RETIREMENT STIPEND--D EVANS	10-028-7-9999-1000-29(	7000
UNUSED LEAVE--K WOODARD	10-104-7-9999-1000-29	8818.61
RETIREMENT STIPEND--K WOODARD	10-028-7-9999-1000-29(	13500
RETIREE INS WAIVE--M MARCHANT	10-028-7-9999-1000-29	18200
UNUSED LEAVE--S SUTHERLAND	10-033-7-3710-3310-29	4804.74
RETIREMENT STIPEND--S SUTHERLAND	10-028-7-9999-1000-29(	9000
OCT2026 PR EE DED-BENS	10-000-7-0000-9545-88	7147.5
OCT2026 PR EE DED-BENS	10-000-7-0000-9545-88	50
OCT2026 PR EE DED-BENS	10-000-7-0000-9545-88	100
OCT2026 PR EE DED-BENS	10-000-7-0000-9545-88	1276.6
BUS--AIR FILTER>2022 MALIBU #C11	10-555-7-5315-2700-68	14.22
BUS--OIL/AIR FILTERS>DR ED CAR #C6	10-555-7-5315-2700-68	22.21
BUS--WIPER BLADES>2022 MALIBU #C11	10-555-7-5315-2700-68	34.28
BUS--AIR FILTER>HUSTLER MOWER	10-555-7-5315-2700-68	17.83
BUS--AIR/FUEL FLTRS,HYDRAULIC>BOBCAT	10-555-7-5315-2700-68	85.91
AFC--CARB CLEANER,AHU BELT	10-704-7-9999-2620-61(	36.97
BUS--CQ BEAM HEADLIGHT>BUS #24	10-555-7-5315-2700-68	19.98
HS--GEAR PULLER	10-704-7-9999-2620-61(	36.99

	BUS--BRAKE PADS/ROTORS>2016 SUBURBAN #S3	10-555-7-5315-2700-68	178.99
	BUS--BEAM HEADLIGHT>2021 CHEV #P6	10-555-7-5315-2700-68	114.94
	HS PAY>AFC--GBB LADY NOTES FALL BALL	10-033-7-3710-3310-61	450
	SEP2026 URS PAYMENT	10-000-7-0000-9544-88	2678.17
	SEP2026 URS PAYMENT	10-000-7-0000-9544-88	94783.5
	SEP2026 URS PAYMENT	10-000-7-0000-9544-88	17323.99
	SEP2026 URS PAYMENT	10-000-7-0000-9544-88	140764.3
	SEP2026 URS PAYMENT	10-000-7-0000-9536-88	6318
	SEP2026 URS PAYMENT	10-000-7-0000-9545-88	1735
	SEP2026 URS PAYMENT	10-000-7-0000-9545-88	1105.48
	SEP2026 URS PAYMENT	10-000-7-0000-9545-88	2664.28
	SEP2026 URS PAYMENT	10-000-7-0000-9545-88	51589.94
	SEP2026 URS PAYMENT	10-000-7-0000-9545-88	5439.94
	SEP2026 URS PAYMENT	10-000-7-0000-9544-88	1569.73
	SEP2026 URS PAYMENT	10-000-7-0000-9545-88	100.43
	SEP2026 URS PAYMENT	10-000-7-0000-9544-88	452.13
	SEP2026 URS PAYMENT	10-000-7-0000-9544-88	317.66
	SEP2026 URS PAYMENT	10-000-7-0000-9545-88	28.93
	K GOULD>REFUNDED AUG2026 T2HB TO T2DC	10-000-7-0000-9545-88	74.6
	OCT2026 PR EE HEALTH INS PREMS	10-000-7-0000-9547-88	9549.6
	OCT2026 PR EE HEALTH INS PREMS	10-000-7-0000-9533-88	207463
	OCT2026 PR EE HEALTH INS PREMS	10-000-7-0000-9537-88	5698.43
	OCT2026 PR EE HEALTH INS PREMS	10-000-7-0000-9548-88	5699.59
	OCT2026 RETIREE INS PREMS=8	10-028-7-9999-1000-29	16100
	DW--10mth EEs EXTRA PREM NOT BILLED/EE=3	10-000-7-0000-9547-88	-165.6
	DW--10mth EEs XTRA PREM NOT BILLED/EE=12	10-000-7-0000-9548-88	-112.55
	DW--10mth EEs XTRA PREM NOT BILLED/ER=12	10-000-7-0000-9537-88	-112.55
	OCT2026 PR EE DED-BENS	10-000-7-0000-9545-88	298.79
	DW--GOVT RELATIONS SUPPORT/ADDL DUES	10-028-7-9999-2300-89	666.76
	SEP2026 PR EE WITHHOLDING	10-000-7-0000-9543-88	1.93
	SEP2026 PR EE WITHHOLDING	10-000-7-0000-9543-88	16727.7
	SEP2026 PR EE WITHHOLDING	10-000-7-0000-9543-88	37592.75
	SEP2026 PR EE WITHHOLDING	10-000-7-0000-9543-88	346.17
	3Q 2026 SALES TAX RETURN	10-028-7-9999-1990-99	0.54
	3Q 2026 SALES TAX RETURN	10-000-7-3710-9590-88	89.91
	3Q 2026 SALES TAX RETURN	10-033-7-3710-1801-99	10409.19
2.7E+07	DO--COMML LAND APPRAISAL>JORDAN PROPERTY	10-028-7-9999-2300-34	8250
	NURSE--CELL PHONE & SVC>ES	10-104-7-5368-2130-53	29.47
	NURSE--CELL PHONE & SVC>MS	10-304-7-5368-2130-53	29.46
	NURSE--CELL PHONE & SVC>DO	10-028-7-5368-2130-53	29.47
	NURSE--CELL PHONE & SVC>HS	10-704-7-5368-2130-53	29.46
	OCT2026>10mth EEs BILLING-W/H DIFF	10-000-7-0000-9545-88	-32.87
	OCT2026 PR EE DED-BENS	10-000-7-0000-9545-88	1547.98
	CTE--BAKING POWDER>HS FCS	10-704-7-6180-1000-61	9.94
	CTE--FOOD ORDER>HS FCS	10-704-7-6180-1000-61	300.66
	AFC--OCT26 RENTAL UNIT #8>CNTY SPORTS EQ	10-033-7-3710-3310-44	90

	BUS--SEP2026 DRUG/LAB/TRAINING&COMPLIAN	10-555-7-5315-2700-33(	149
	BUS--SEP2026 DRUG/LAB/RANDOM FEES	10-555-7-5315-2700-34(	225
2.7E+07	DO--DELL FGRPRNT SCANNER W/BIOMETRICS	32-028-7-5550-2300-73-	5436
	MS--SLOOH>SCIENCE SOFTWARE	10-304-7-5420-1000-67(	300
	SEP2026 VISA STMT/PREPMT>PAY DOWN	10-000-7-0000-8151-88	-30000
	HS--PADDLE.NET>SCOREKEEPER/BRKN SCRBRD	10-704-7-0230-3000-61(	39.15
	HS--FCCLA>STUDENT MEMB DUES	10-704-7-6020-1000-81(	416
	HS PAY--AMZN>SBO /LATINO WILDCAT SUPPLIE	10-000-7-0000-8131-88	237.02
	HS PAY--VAMZN>SBO CRAFT PPR,MRKRS,DÃ‰COR	10-000-7-0000-8131-88	101.89
	HS PAY--AMZN>BINDER RINGS>BOOKSTORE	10-000-7-0000-8131-88	8.89
	HS PAY--AMZN>SBO BALLOON ARCH KIT	10-000-7-0000-8131-88	17.98
	HS PAY--AMZN>BBQ SUPPLIES>BOOSTER CLUB	10-000-7-0000-8131-88	370.59
	HS PAY--PIZZA/GROC>FB TEAM MEALS S JUAN	10-000-7-0000-8131-88	1302.13
	HS PAY--L MOTSA PIZZA>ATHL TEAM MEAL	10-000-7-0000-8131-88	74.89
	HS PAY--H FREIGHT>CTE WELDING SUPPL	10-000-7-0000-8131-88	545.63
	HS--DELTAMATH>ANNUAL SUBSCRIPTNS=5	10-704-7-5420-1000-67(	925.85
	HS--TAYLOR EDUC>DEPTH/COMPLEXITY CONF	10-704-7-0050-2213-33(	75
	HS--AMZN>THE GIVER NOVELS=35	10-704-7-0050-1000-64	248.7
	HS--EDUCREATIONS>AUTO RENEWAL	10-704-7-0050-1000-67(	99
	HS--AMZN>ATHL TRAINER SUPPLIES	10-704-7-0230-3000-61(	1673.86
	HS--AMZN>GLYCOL XFR PUMP,TOILET PARTS,WM	10-704-7-9999-2620-61(	538.76
	HS--AMZN REFUND>ATHLETIC TAPE	10-704-7-0230-3000-61(	-496.93
	HS--AMZN REFUND>SBO /LATINO WILDCAT SUPP	10-000-7-0000-8131-88	-142.15
	HS--RAMADA>B GOLF REGION RCHFLD 9/15-16	10-704-7-0238-2700-51	814.88
	HS PAY--PURPLE SAGE>B GOLF GRN FEES	10-000-7-0000-8131-88	198
	HS--OPENAI/CHAT GPT SUBSCRPTN	10-704-7-9999-2410-67(	21.53
	HS--AMZN RETURN>SOCCER FLAGS/WEIGHTS	10-704-7-0230-3000-61(	-520.98
	HS--AMZN>FORZA SOCCER CORNER FLAGS	10-704-7-0230-3000-73(	299.99
	HS--AMZN>52qt COOLER FOR TENNIS TEAM	10-704-7-0230-3000-61(	279
	CTE--PIZZA>MTECH RIBBON CUTTING/COUNSELG	10-500-7-6015-2210-61	72.03
	CTE--FARMHOUSE>FLOWERS MS CCA	10-304-7-5901-1000-61(	35
	HS--UVU>STUDENT FEES	10-704-7-5332-1000-89(	83
	HS--EDUTECH>DATA PROJ TOOL	10-104-7-9999-2100-67(	52
	HS--USCA>CONF REGISTR>D DAHL/D CALL	10-704-7-9999-2120-33(	200
	HS--FCCLA>FALL CONF REGISTR UVU OCT 1	10-704-7-6020-1000-51	374.4
	HS--FCCLS>ADVISOR MEMB DUES	10-704-7-6020-2213-81(	16
	HS PAY--MTECH>STDNT TUITION REGISTR	10-000-7-0000-8131-88	100
	HS PAY--FLTS/FB G>NATL FFA INDPLS 10/18-	10-000-7-0000-8131-88	5904.22
	HS PAY--COSTCO/SAM'S>FFA ACTIVITIES	10-000-7-0000-8131-88	615.51
	HS PAY--SAM'S/SMITHS>FFA ACTVTY MEALS/SU	10-000-7-0000-8131-88	255.97
	CTE--SMITHS>FFA ACTIVITY SUPPLIES	10-704-7-6020-1000-61	2.16
	HS PAY--FLIGHTS/NATL FFA>INDPLS OCT 18-2	10-000-7-0000-8131-88	3887.04
	HS PAY--TRUE LEAF/TPT>FFA/FLORICUL SUPPL	10-000-7-0000-8131-88	446.13
	SSA PAY--COSTCO>PBIS SUPPLIES	10-000-7-0000-8131-88	175.32
	SSE--AMZN>COPIER TONER/CLSSRM SUPPLIES	10-105-7-0050-1000-61(	148.89
	SSA--AMZN>ELA SPANISH NOVEL	10-705-7-0050-1000-64	12.95

SSA--VOCES>MLL CURRICUL PLTFRM	10-705-7-0050-1000-64	100
SSA--FLINN/AMZN>CHEM LAB SUPPL/P.E. SUPP	10-705-7-7250-1000-61	121.58
SSA--AMZN>HVAC PUMP	10-705-7-9999-2620-61	88.56
BUS--FMCSA/D&A>DRUG/ALCOHOL QUERY PLAN	10-555-7-5315-2700-34	62.5
BUS--H FREIGHT>SUCTION CUP FOR TRAING	10-555-7-5315-2700-61	4.26
BUS--AMZN>LED TURN SIGNAL/TAIL LIGHT	10-555-7-5315-2700-68	69.98
BUS--COBRA>DASH CAM FOR SPED CAR	10-555-7-5315-2700-68	236.73
BUS--AMZN>TRASH CANS/BUSES,CARB CLNR/	10-555-7-5315-2700-68	46.24
AFC--AMZN>POOL VAC	10-033-7-3710-2620-61	1149
AFC--FR DESK SHIRTS,PARTY RM SUPPL,PLNTR	10-033-7-3710-3310-61	1069.79
AFC--AMZN>FIELD MARKG PAINT	10-033-7-3710-3310-61	303.8
AFC--WIX.COM>NEW DOMAIN/SITE HOSTG 10yrs	10-033-7-3710-3310-67	517.8
AFC--VERNAL>DESKS FOR REC COORD OFFICE	10-033-7-3710-3310-73	3329.94
AFC--ARC>LG INSTRUCTOR MANUAL	10-033-7-3711-3310-61	127.95
AFC--AMZN>HAND SANTZR,DREMMEL TOOL	10-033-7-3710-2620-61	320.55
AFC--AMZN>TONER,NETS,WTR BTTLS,SPEAKER,	10-033-7-3710-3310-61	1614.6
IT--APPLE>IPAD SCREEN REPAIR	10-028-7-9999-2580-43	49
FS--AMZN/UNIF ADV>SCRUBS/SUPPL>HS	49-704-7-8070-3100-61	168.32
MS--USPS>MAILING STUDENT RECORDS	10-304-7-9999-2410-53	35.8
HS PAY--CHEER ZONE/OUTFITTERS>UNIFORMS	10-000-7-0000-8131-88	633.51
HS PAY--AMZN>LATINO WILDCAT SUPPLIES	10-000-7-0000-8131-88	118.08
HS--AMZN>100pk DIFFRACTION GLASSES,ORG T	10-704-7-0050-1000-61	150.08
HS--FISLERDATA>COUNSELG SFTWRE	10-704-7-9999-2120-67	38
NUR--STDNT DIAB SNACKS>MS	10-304-7-5368-2130-61	14.01
MS PAY--BLICK>ART SUPPLIES	10-000-7-0000-8131-88	270.06
DO--AMZN>DRY ERASE MARKERS	10-028-7-9999-2300-61	16.11
DO--SLP TOOLKIT/NATL ABIL CTR>SPED FLDTR	10-028-7-1205-1000-61	281.56
DW--ABLESPACE>SPED/IEP MGMT SFTWRE	10-028-7-1205-1000-67	398
DO--SMITHS>WELLNESS PLAN/VECTOR GIFTCRDS	10-028-7-0501-1000-61	534.75
DO--ETSY>RETIREMENT BOOK>A TILLETT	10-028-7-9999-2290-61	50.86
DO--USPS>CERTIF LETTER TO EMPLOYEE	10-028-7-9999-2300-53	11.02
DO--NSBA>APR2027 CONF REGISTR/WASH DC	10-028-7-9999-2300-58	5005
DO--AMZN>1 BOX WDW ENVLS W/LOGO=500	10-028-7-9999-2510-61	68.79
DW--PRSN/RIVERSIDE>SCREENR/WMLS SP/ENGL	10-028-7-9999-2140-61	351.68
DW--TWINKL>TEACHER RESOURCES	10-028-7-9999-2140-67	11.07
IT--AMZN>RETURN OFFICE CHAIRS=3	10-028-7-9999-2580-61	-339.33
IT--AMZN>HDPHN ADPTRS,CRMPR TOOL,CBLS,	10-028-7-9999-2580-61	339.07
DO--WMART>LAWN TRIMMER HEADS/LINE	10-028-7-9999-2620-61	131.61
HS--AMZN>GRIPTEX,EPOXY>SWIM STRG BLOCKS	10-704-7-0230-3000-61	484.18
AdEd--DRC>SCORG TBLS/AMZN>EPSON SCANNER	10-028-7-1609-1000-61	456.11
AdEd--ONSEGO>ONLINE SELF-PACED GED STUDY	10-028-7-1609-1000-67	285
AdEd--AMZN>PNCL HOLDER,FILE FLDRS,PREP B	10-028-7-1609-1000-61	119.38
NUR--STDNT DIAB SNACKS>ES	10-104-7-5368-2130-61	14.01
NUR--STDNT DIAB SNACKS>HS	10-704-7-5368-2130-61	14.01
FS--AMZN/UNIF ADV>SCRUBS/SUPPL>ES	49-104-7-8070-3100-61	-0.33
FS--AMZN/UNIF ADV>SCRUBS/SUPPL>SSE	49-105-7-8070-3100-61	33.72

FS--AMZN/UNIF ADV>SCRUBS/SUPPL>MS	49-304-7-8070-3100-61(	28.19
FS--MONNIT/AMZN>FREEZER TEMP MONTRG/SUPP	49-705-7-8070-3100-61(	41.27
ES--AMZN>BINS,BNDRS,CAMS,TONER,SOCCER GO	10-104-7-0050-1000-61(	1930.55
ES--JPS BOOKS>4TH GR SCIENCE BKS=25	10-104-7-0050-1000-64	577.01
ES--USCA>CONF REGISTR>J REIDHEAD	10-104-7-5420-2213-33(	150
ES--USCA>COUNSELOR DUES>J REIDHEAD	10-104-7-5420-2213-81(	40
ES--AMZN>PBIS COINS/INCNTVS/FLAGS	10-104-7-5673-1000-61(	62.97
ES--VENTRIS>UFLI TEACHER MANUAL	10-104-7-5678-1000-61(	90
ES--AMZN>LNTRNS/STOOLS/SUPPL>SCHL SAFETY	10-104-7-7250-1000-61(	851.06
ES--WILSON LANG>ACADIENCE MATH LIC=180	10-104-7-7250-1000-67(	531
ES--COSTCO>SNACKS/EMERG PACKS	10-104-7-9999-2410-61(	222.78
ES--CANYON CREEK>PT SCHEDLG SFTWRE	10-104-7-9999-2410-67(	404
MS PAY--AMZN>BALLOONS,DÃ‰COR>LDRSHP	10-000-7-0000-8131-88	243.16
MS PAY--AMZN>PTO BOOKS	10-000-7-0000-8131-88	58.05
MS--AMZN>PRIME RENEWAL	10-304-7-0050-1000-61(	139
MS--AMZN>CBLS,PWR STRIPS,TAPE>ART	10-304-7-0050-1000-61(	71.06
MS--NATL BAND ASSOC>MEMB>TO BE REFUNDED	10-304-7-0050-2213-81(	-65
MS--NATL BAND ASSOC>MEMB>TO BE REFUNDED	10-000-7-0000-8131-88	65
MS--NATL BAND ASSOC>MEMB>TO BE REFUNDED	10-304-7-0050-2213-81(	65
MS--AMZN>CALCS,ART,MATH,SCI,LPTP STND,	10-304-7-0050-1000-61(	1167.93
MS/HS--MAKEMUSIC>BAND MUSIC SUBSCRPTN	10-304-7-0050-1000-64	1407.37
MS/HS--MAKEMUSIC>BAND MUSIC SUBSCRPTN	10-704-7-0050-1000-64	461.67
MS--AMZN>SCIENCE SUPPLIES,FLAGS	10-304-7-5420-1000-61(	88.11
MS--AMZN>HP PRINTER	10-304-7-5420-1000-73(	378.9
MS--AMZN>RED RIBBON WEEK SUPPL	10-304-7-5673-1000-61(	158.94
MS--AMZN>SCIENCE SUPPLIES,FLAGS	10-304-7-9999-2410-61(	45.99
HS PAY--MTI>DROWSY CHAPPERONE PLAY FEE	10-000-7-0000-8131-88	400
HS PAY--SAM'S>BOOSTER CLUB SUPPLIES	10-000-7-0000-8131-88	586.28
HS PAY--SPORTTRAX>XC ENTRY FEE	10-000-7-0000-8131-88	44
HS PAY--SAM'S>BOOSTER CLUB SUPPLIES	10-000-7-0000-8131-88	511.12
HS PAY--RC COMPETES>CHEER WINTER COMP	10-000-7-0000-8131-88	795
HS PAY--NISKA>DRAMA BACKING TRACKS	10-000-7-0000-8131-88	100
HS PAY--AMZN>G SOCCER RAINCOATS=26	10-000-7-0000-8131-88	1013.74
HS PAY--AMZN>SBO ACTIVITY SUPPLIES	10-000-7-0000-8131-88	501.07
HS PAY--AMZN>ART SUPPLIES	10-000-7-0000-8131-88	135.08
HS PAY--AMZN>FOAM BRUSHES>CHEER	10-000-7-0000-8131-88	15.99
HS PAY--AMZN>LATINO WILDCATS PINATA	10-000-7-0000-8131-88	25.99
HS PAY--VISA/AMZN>SBO ACTIVITY SUPPLIES	10-000-7-0000-8131-88	118.42
HS PAY--AMZN>CANDY DISPLAY RACK BOOSTER	10-000-7-0000-8131-88	65.98
HS PAY--AMZN>G SOCCER PANTS=28	10-000-7-0000-8131-88	611.17
HS PAY--AMZN>CHEER BOWS	10-000-7-0000-8131-88	94.75
HS PAY--AMZN>CHEER JACKET	10-000-7-0000-8131-88	24.99
HS PAY--AMZN>TAPESTRY TIES	10-000-7-0000-8131-88	119.88

South Summit School District
Achieving Excellence

Board of Education Board of Education Regular Meeting
Monday, October 12, 2026, at 6:00 PM
Located at Boardroom, 285 East 400 South, Kamas, Utah 84036.

Board Members Present were:
Attendance Taken at 6:00 PM.

Dan Eckert:	Present
Ty Metcalf:	Present
Matt Weller:	Present
Lynda Whitmore:	Present
Wade Woolstenhulme:	Present

I. **INTRODUCTORY ITEMS**:

A. Board President Weller opened the meeting and welcomed everyone at 6:00 PM.
1. Superintendent Maughan
2. Business Administrator Robinson
3. Board Assistant McMillan
4. Student Board Member Ellis
5. Student Board Member Smith
6. Kena Woolstenhulme
7. Lisa Flinders
8. Laci McCormick
9. Jeremiah Fierro
10. Kristine Weller
11. Lorraine Jones
12. Kymm Hansen
13. Jerry Parker
14. Marci Mitchell
15. Amy Reagan
16. Stephanie Clegg
17. Rebecca Jensen
18. Shelley Halverson
19. Cindy Butterfield
20. Dave Butterfield

B. Superintendent Maughan reviewed the Vision and Mission Statements
Vision Statement: South Summit School District — valuing individuals and preparing them for success.
Mission Statement: We support, empower, and inspire individuals to promote and achieve academic and character excellence.

C. Board Member Eckert led the Pledge of Allegiance

II. **DISTRICT UPDATE'S PART 1**:

A. OLAG Auditor Presentation:
1. Prior to the OLAG Auditor presentation, the board played a video clip from the audit presentation to the subcommittee.
2. The auditors from OLAG presented their audit findings to the board. Kade Minchy — Auditor General, Darin Underwood- Deputy Auditor, and Brody Bailey - Auditor
    a. Board Level Audit Recommendations (Governance and Strategic Leadership):
        i. What can the Board do to help students achieve their goals?
        ii. Set specific performance goals in the Strategic Plan, so the progress can be monitored.

iii. Review student data regularly and use the student data to drive the board's goals.
iv. Superintendent Evaluations. The auditors suggested the board adopt a structured evaluation model for the Superintendent Evaluation and tie it to student progress.
v. The auditors referenced the OLAG Best Practices Handbook. "Stay in the Lane" Each group should stay in their own lane. Follow the chain of command.

b. District Level Audit Recommendations (Educator Evaluations and Efficacy):
   i. Evaluating a teacher's performance and making sure there is a system in place to follow through. The audit showed there is no correlation between teacher evaluations and student test scores.
   ii. There is a recommendation to the legislature. Right now, the Utah code prohibits the end of level assessment scores to the teacher's performance. There needs to be a resolution at the state level. How can a teacher be held accountable, and how can it be done fairly?
   iii. Educator Goal setting: The audit analyzed 60 teacher goals and found that there was a lack of quantifiable student outcome targets. Their recommendation was to transition from outdated software to a more streamlined tool.

c. School Level (Instruction and Student Achievement):
   i. Use the data effectively. Teacher collaborations. Screeners, effective interventions, and progress monitoring.
   ii. Professional Learning Communities (PLC) focus should move from administrative tasks to student data analysis.
   iii. Address Tier 1 core instructional gaps
   iv. Leverage Instructional Coaches to build a school-wide coaching culture.

d. The audit committee will continue a relationship with the district for another 2–3 years.

B. Board Response to Audit:

1. When the board met with the Audit Subcommittee, they submitted a timeline that outlined when the board would respond to each audit finding. See attached calendar for details. The board will need to review and ratify the timeline.
2. The first items on the board's agenda are to revise the Strategic Plan and revise the Superintendent Evaluation.

C. Student Board Member Items:

1. Ireland Ellis
   a. Parent Teacher Conferences were held at all South Summit Schools
   b. Fall sports wrapping up
   c. Winter sports beginning — tryouts will be starting soon
   d. The 1st Quarter is coming to an end
2. Isabelle Smith
   a. School Spirit events — bake sale to raise money for more student events and activities.
   b. The raffle fundraiser is underway.
   c. Heading into the end of the quarter

D. South Summit High School Data Report:

Principal Rydalch praised Student Board Member, Ireland Ellis. Ireland is the 1st and only student in the class of 2027 to score higher than 30 on ACT. Ireland also helped translate Spanish for every Parent Teacher Conference at the elementary school.

Principal Rydalch and Vice Principal Fierro presented Student Performance Data from South Summit High School.

1. Highlights
   a. Math achievement more than doubled in 3–4 years.

   b. AP Calculus achievement beat state and global scores.
   c. CTE credentials continue to increase.
   d. A gap that is closing: Multilingual learners narrowed the ACT gap with the overall school population
2. Opportunities
   a. ELA (English Language Arts) ACT Benchmark growth fell to a low.
   b. MLL (Multi-Language Learners) reading proficiency
   c. Math deficiencies.
   d. Implementation and monitoring
3. 25% of students in the class of 2027 are more interested in trade school than college.

*The board asked Amy Regan to present the College Application Week Proclamation next so the agenda was rearranged to add the College Application Week Action Item after the South Summit High School Data Report.

III. **ACTION ITEM PT 1: 2026 College Application Week**:

A. Amy Regan presented the College Application Week Proclamation for the week of October 19-22, 2026.

Motion to approve College Application Week for the week of October 19-22, 2026.
Made by Lynda Whitmore
Seconded by Wade Woolstenhulme
Carried

Voting Detail:

Dan Eckert:	Yea
Ty Metcalf:	Yea
Matt Weller:	Yea
Lynda Whitmore:	Yea
Wade Woolstenhulme:	Yea

IV. **DISTRICT UPDATES PT 2**:

A. Director Reports:
1. Shelley Halverson and Cindy Butterfield presented — see attached presentation for details
   a. Keep students at the center of conversations
   b. The data presented was from grades 3-10
   c. The next big goal is to demonstrate that the plan is working
   d. IT and Cindy are working on giving the board access to look at the Analytics and Insights without drilling down to specific students.
   e. Acadience vs. Rise testing data
   f. SSES completed all their Individual Reading Plans (IRP) for students that had a red or yellow indicator the week prior to the board meeting.
   g. Every teacher at SSES has completed the Science of Reading.
2. President Weller reminded the board that they needed to decide the metrics and the timeline. The timeline needs to be ratified, and it needs to be in the Strategic Plan.

B. Superintendent Update:
1. Use of Student Data in Board Meeting Discussions. Superintendent Maughan presented a timeline for the board to use, see attached document.
2. The October 1 Enrollment data for the district was presented.
3. Percentage of Free/Reduced lunches: the percentage of free/reduced lunch waiver is at 16% so far this year. This number could change as the applications are accepted throughout the year.
4. Fee Waivers are down 12% right now from this time last year. This number could also change as applications are accepted throughout the year.

5. Panorama: Stephanie Clegg presented the Panorama data platform. School Safety Legislation (update to code) 53f-4-207. The purpose is to create interventions based on triggers. The state has developed criteria for the triggers.

C. Business Administrator Update:
1. 20-Year Facilities Master Plan Update: The District is currently meeting with school administrators to identify and prioritize capital improvement projects for the upcoming fiscal year. The focus is on evaluating projects associated with Phase I of the 20-Year Facilities Master Plan, with consideration given to safety, facility needs, and available funding.
2. Projects currently under consideration include:
   a. High School Parking: Additional parking to address current and future needs.
   b. High School Safety Improvements: Potential safety enhancements to the front of the high school, including student and pedestrian safety.
   c. Bus Garage: Prioritizing deferred maintenance needs and necessary facility improvements.
   d. High School Football Field and Track: Evaluate renovating or replacing the existing football field and track, scoreboard, and lighting.
3. As discussions with administrators are completed, project priorities will be further evaluated as well as estimated costs and funding availability. A proposed list of projects for the upcoming fiscal year will be presented to the Board for consideration in November or December of this year.

V. **PUBLIC INPUT**:

A. Rebecca Jensen: Spoke to the board regarding the value of the instructional coaches.

VI. **PROCEDURAL UPDATE**:

A. Procedure 3007-B Public Use of Buildings and Grounds was updated to correct spelling and grammar.

B. Procedure 4012-A Graduation Requirements the graduation requirements were updated to remove the Civics Test requirement and replace it with the American Constitutional Government course.

C. Procedure 4021-A Concurrent Enrollment is a new procedure to comply with state code. This procedure was tabled in the September Meeting. The board asked the information about fees and graduation be moved back into the policy.

D. Procedure 5081-A Employee Ethical Standards and Codes of Conduct was updated to align with Model Policy, the was name changed to Employee Codes of Conduct, and the state code references in the procedure were updated.

VII. **RECESS**: None

VIII. **ACTION ITEMS PT 2**:

A. Declaration of Schools as Open or Closed: Based on the enrollment report provided by Superintendent Maughan, the board declared the schools open or Early Open Enrollment for the 2027-2028 school year.

Motion to declare all South Summit Schools open for Open Enrollment for the 2027-2028 school year.
Made by Lynda Whitmore
Seconded by Ty Metcalf
Carried

Voting Detail:

Dan Eckert:	Yea

Ty Metcalf:	Yea
Matt Weller:	Yea
Lynda Whitmore:	Yea
Wade Woolstenhulme:	Yea

B. Holiday Lunches: The board discussed providing lunch for employees during the holidays.

Motion to approve the holiday lunch for employees.
Made by Ty Metcalf
Seconded by Lynda Whitmore
Carried

Voting Detail:

Dan Eckert:	Yea
Ty Metcalf:	Yea
Matt Weller:	Yea
Lynda Whitmore:	Yea
Wade Woolstenhulme:	Yea

C. Consent Agenda: The Chair or Board Secretary will present the Consent Agenda and invite members to request that any item be removed for separate discussion and vote. The remaining Consent Agenda items will be considered for approval with a single vote.

Motion to approve the Consent Agenda to include September 2026 Meeting Minutes, the September 2026 Financial Reports, the new hires, the volunteers with approved background checks, the homeschool affidavits, the policies for 2nd reading, and the out of state travel requests.

Made by Wade Woolstenhulme
Seconded by Dan Eckert
Carried

Voting Detail:

Dan Eckert:	Yea
Ty Metcalf:	Yea
Matt Weller:	Yea
Lynda Whitmore:	Yea
Wade Woolstenhulme:	Yea

1. September 14, 2026, Meeting Minutes:
2. Sep 2026 Financials:
    a. September 2026 - Expense Report
    b. September 2026 - Revenue Report
    c. September 2026 - Vendor Payments
3. New Hires:
    a. Kimberly Sage Matthews – SSAFC
    b. Jalene Richman - Substitute
4. Volunteers with approved background checks:
5. Homeschool Affidavits:
    a. 5th Grade
6. Policies for 2nd Reading:
    a. Update Policy 6029: Safe Schools Corporal Punishment is defined in this update.
    b. Update Policy 6038 Reporting Child Abuse: Split the procedures off this policy.
    c. Policy 6052 Acceptable Use of Internet and Technology
    d.Policy 6062 Student Groups/Clubs updated based on recent legislation.

e. Policy 6067 Sexual Harassment Updated based on current legislation.

7. Out of State Travel Requests: 8624866 - Drill Team Nationals - Orlando, FL

D. Policy 2001 - Budgeting Policy - 1st Reading:

Motion to approve Policy 2001 - Budgeting Policy for 1st Reading.
Made by Dan Eckert
Seconded by Lynda Whitmore
Carried

Voting Detail:

Dan Eckert:	Yea
Ty Metcalf:	Yea
Matt Weller:	Yea
Lynda Whitmore:	Yea
Wade Woolstenhulme:	Yea

E. Policy 2009 - Conflict of Interest - 1st Reading: Board Member Metcalf asked if the Board members could substitute for teachers. Business Administrator Robinson answered that the Board cannot substitute, but they could volunteer.

Motion to approve Policy 2009 Conflict of Interest for 1st Reading.
Made by Ty Metcalf
Seconded by Wade Woolstenhulme
Carried

Voting Detail:

Dan Eckert:	Yea
Ty Metcalf:	Yea
Matt Weller:	Yea
Lynda Whitmore:	Yea
Wade Woolstenhulme:	Yea

F. Policy 4021: Concurrent Enrollment - 1st Reading: This policy was tabled in the September Board Meeting. The Board requested that the fees and graduation information be added back into the policy.

Motion to approve Policy 4021 Concurrent Enrollment for 1st Reading.
Made by Lynda Whitmore
Seconded by Wade Woolstenhulme
Carried

Voting Detail:

Dan Eckert:	Yea
Ty Metcalf:	Yea
Matt Weller:	Yea
Lynda Whitmore:	Yea
Wade Woolstenhulme:	Yea

G. Policy 5022 - Leave Benefits for 1st Reading: The update to this policy brings it into alignment with state code. The major change was in the postpartum and parental leave section.

Motion to approve Policy 5022 Leave Benefits for 1st Reading.
Made by Ty Metcalf
Seconded by Wade Woolstenhulme
Carried

Voting Detail:

Dan Eckert:	Yea
Ty Metcalf:	Yea
Matt Weller:	Yea
Lynda Whitmore:	Yea
Wade Woolstenhulme:	Yea

H. Policy 5042 Background Checks - 1st Reading: This update brings the policy into compliance with the current state code.

Motion to approve Policy 5042 Background Checks for 1st Reading.
Made by Lynda Whitmore
Seconded by Ty Metcalf
Carried

Voting Detail:

Dan Eckert:	Yea
Ty Metcalf:	Yea
Matt Weller:	Yea
Lynda Whitmore:	Yea
Wade Woolstenhulme:	Yea

I. Policy 5081 - Employee Ethical Standards and Codes of Conduct - 1st Reading: Updated name to Employee Codes of Conduct and updated state codes. In model policy, Employee Ethical Standards is a separate policy from Codes of Conduct. In November there will be a new policy called Employee Ethical Standards. This policy was renamed Employee Codes of Conduct.

Motion to approve Policy 5081 Employee Ethical Standards and Codes of Conduct with name change to Employee Codes of Conduct for 1st Reading.
Made by Ty Metcalf
Seconded by Wade Woolstenhulme
Carried

Voting Detail:

Dan Eckert:	Yea
Ty Metcalf:	Yea
Matt Weller:	Yea
Lynda Whitmore:	Yea
Wade Woolstenhulme:	Yea

J. Policy 5085 - Employment Student Support and Scope of Practice - 1st Reading: This is a new policy that brings the district into compliance with the current state code. It specifically refers to the scope of practice for employees who serve as Social Workers, School Guidance Counselors, and Psychologists and the licensure requirements for those employees.

Motion to approve Policy 5085 Employment Student Support and Scope of Practice for 1st Reading.
Made by Wade Woolstenhulme
Seconded by Lynda Whitmore
Carried

Voting Detail:

Dan Eckert:	Yea
Ty Metcalf:	Yea
Matt Weller:	Yea
Lynda Whitmore:	Yea

Wade Woolstenhulme:	Yea

IX. **BOARD ITEMS**:

A. Board Items:
1. Next Work Session (Dec or Jan): December 14th at 4:00 pm
2. USBA: January 7 through January 9
3. BA Robinson reported the incorrect annual amount for preschool tuition for employees in the September board meeting. He reported it at $300 per year, but that is a monthly charge.

X. **CLOSED SESSION**: **Closed Session Reasoning: 52-4-204 and 52-4-205**

A. If, during the meeting, the discussion on any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with Utah's Open and Public Meeting Act, Title 52, section 4, Paragraphs 4 through 10, UCA. Before a closed meeting is convened, the presiding office will publicly identify the section or section of the act authorizing the closed meeting. All final votes, actions, or decision will be taken in an open meeting. Electronic and telephonic participation may be available for board members. The board room at 285 E. 400 S. in Kamas, UT will be the anchor location for any electronic or telephonic participation.

B. The board went into closed session pursuant to Utah Code § 52-4-205(1)(e) for a strategy session concerning the potential sale of District-owned real property, including discussion of the property's appraised value and potential transaction terms at 9:02 PM

Motion to go into closed session to discuss a possible land sale.
Made by Wade Woolstenhulme
Seconded by Lynda Whitmore
Carried

Voting Detail:

Dan Eckert:	Yea
Ty Metcalf:	Yea
Matt Weller:	Yea
Lynda Whitmore:	Yea
Wade Woolstenhulme:	Yea

XI. **ADJOURNMENT**:

A. The board returned from closed session at 9:25 PM and adjourned the meeting.

_____

Board President, Matt Weller

_____

Business Administrator, Adam Robinson

South Summit School District
Achieving Excellence

Board of Education Board of Education Work Session
Monday, October 12, 2026 at 4:30 PM
Located at Boardroom, 285 East 400 South, Kamas, Utah 84036.

Board Members Present were:
Attendance Taken at 4:34 PM.

Dan Eckert:	Present
Ty Metcalf:	Present
Matt Weller:	Present
Lynda Whitmore:	Present
Wade Woolstenhulme:	Present

I. **INTRODUCTORY ITEMS**

Board President Weller opened the Work Session at 4:34 PM
Guests in attendance
Kade Minchey - State Auditor General
Darin Underwood - Deputy Auditor General
Brody Bailey - Audit Staff
Superintendent Maughan
Business Administrator Robinson
Board Assistant McMillan
Shelley Halverson

II. **DISCUSSION ITEMS:** OLAG (Office of Legislative Auditor General) See the attached audit report for full details.

A. Kade Minchey offered the board some background regarding their office. The Office of the Legislative Auditor General (OLAG) functions as performance auditors. They audit any organization that receives public funds. OLAG analyzes the organizational effectiveness, leadership structures, and student outcomes to identify opportunities for improvement. He thanked the South Summit School Board, the employees, district staff, and the Superintendent for working with them during the audit.

1. Mr. Minchey commended the district, saying that it is unusual for an organization to ask for an audit. A year ago, at a meeting, he met Superintendent Maughan when the Superintendent asked if OLAG would be willing to audit South Summit School District (SSSD).

2. The auditors presented three focus areas for the district.

B. Board Level (Governance and Strategic Leadership)

1. Board Role and Boundaries
   a. Set clear definitions for the roles of the board members and their boundaries. The board should always maintain a strict chain-of-command.

2. Strategic Plan: the current Strategic Plan has good goals, but it lacks efficient methods for measuring the progress of the goals. The auditors suggested defining measurable targets so the district can track long-term student progress.

3. Student Data: The board needs to review student data regularly and use the student data to drive the board's goals.

4. Superintendent Evaluation: The Superintendent has not had an evaluation since 2024. The auditors suggested the board adopt a structured evaluation model for the Superintendent Evaluation and tie it to student progress.

C. District Level (Educator Evaluation and Efficacy)

1. Educator Evaluations: the audit showed there is no correlation between teacher evaluations and student test scores.
   a. The auditors did acknowledge that there is ambiguity in the state statute regarding how student test data can be used in educator evaluations. This is a recommendation they are taking back to the state legislature and the Utah State Board of Education (USBE).

2. Educator Goal Setting
   a. The audit analyzed 60 teacher goals and found that there was a lack of quantifiable student outcome targets. Their recommendation was to transition from outdated software to a more streamlined tool.

D. School Level (Instruction and Student Achievement)

1. Multi-Tiered System of Supports (MTSS)
   a. Ensure there is uniform administration of assessments across all grade levels.
   b. Reduce oversized interventions groups for a more effective one-on-one support
   c. Use data platforms to track student progress in real time.

2. Professional Learning Communities (PLC's)
   a. PLC focus should move from administrative tasks to student data analysis.
   b. Address Tier-1 core instructional gaps
   c. Leverage Instructional Coaches to build a school-wide coaching culture.

Board Work Session adjourned at 5:48 PM

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Board President, Matt Weller

_____

Business Administrator, Adam Robinson

South Summit School District
Achieving Excellence

Budgeting

Policy: 2001
Section: 2000 - District Finances

I. Policy Statement

A. The Superintendent shall be the chief budget officer of the district. The Business Administrator will, under the direction of that office, compile and prepare the necessary information to publish the district budget in accordance with state and other legal requirements.

II. Definitions

A. The following definitions shall govern this policy:

1. "Modified accrual basis of accounting" means a method under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when they become measurable and available to finance expenditures of the current period.

2. "GAAP" means Generally Accepted Accounting Principles, as defined in the Codification of Governmental Accounting and Financial Reporting Standards, as published by the Governmental Accounting Standards Board.

~~3. "GAAS" means auditing standards established by the American Institute of Certified Public Accountants, generally referred to as Generally Accepted Auditing Standards.~~

III. Governing Standards

A. The South Summit School District's financial reporting shall be in accordance with GAAP.

B. ~~The annual budget shall be adopted by the Board after a public hearing and proper notification of the meeting in accordance with the time schedule as set forth in Utah Code 53G-7-303.~~Before June 30 of each year, the Board shall adopt a budget and make appropriations for the next fiscal year in accordance with Utah Code § 53G-7-303. Before adoption, the Board shall hold an open public hearing on the proposed budget at which public comment is received. If the budget includes a tax rate exceeding the certified tax rate, the Board shall adopt an interim budget by June 30 and shall adopt the final budget as provided by Utah law.

C. In preparation for the budget hearing, the District shall:

1. Publish notice that the Board will consider and adopt a budget at the designated Board meeting in a newspaper of general circulation within the District at least ten (10) days before the meeting;

2. Publish notice electronically on the public legal notice website established under Utah Code § 45-1-101;

3. File a copy of the proposed budget with the Business Administrator for public inspection at least ten (10) days before the hearing; and

4. Post the proposed budget on the District website.

D. Following adoption, the Board shall file a copy of the adopted budget with the State Auditor and the Utah State Board of Education.

~~C.~~ E. A monthly expenditure report, revenue report, and check register will be presented to the Board and available for public review during monthly board meetings.

~~D.~~ F. The budget shall reflect the educational objectives and programs set forth by the Board of Education in Its ~~their~~ strategic plan.

~~E.~~ G. Budget expenditures shall be audited periodically from within the organization as part of the Board Audit Committee process and annually by a qualified, certified public accounting firm.

~~F.~~ H. The Business Administrator/Treasurer shall not draw warrants in excess of budget limits specified in Utah Code 53G-7-307 and as specified in procedure 2004-A

~~G.~~ I. All school officers shall keep a true and correct account of all fees collected by them, and shall pay the same into the proper treasury.

~~H.~~ J. Federal Funds shall be expended for the purposes for which they have been received.

~~I. The South Summit School District may have an undistributed reserve not to exceed five (5) percent of the District's maintenance and operation fund budgeted expenditures. The purpose of the reserve is to meet unexpected and unspecified contingencies.~~

K. The South Summit School District may include an undistributed reserve in its budget not to exceed five percent (5%) of the District's maintenance and operation budget, in accordance with the schedule adopted by the Utah State Board of Education. The purpose of the reserve is to meet unexpected and unspecified contingencies.

L. The Board may appropriate all or part of the undistributed reserve to an expenditure classification within the maintenance and operation budget by written resolution adopted by a majority vote of the Board. The resolution shall state the reasons for the appropriation, and a copy shall be filed with the Utah State Board of Education and the State Auditor.

M. The undistributed reserve shall not be used in the negotiation or settlement of contract salaries for District employees.

N. If the Board adopts an interim budget that includes a tax rate in excess of the certified tax rate, the District shall set aside in a restricted budget account no less than the amount of General Fund revenue that would be generated by the proposed tax rate increase. The District shall not expend or otherwise obligate that revenue from July 1 until the final budget is adopted.

O. The Board shall not make an appropriation in excess of the District's estimated expendable revenue, including undistributed reserves, for the following fiscal year.

P. The Board may reduce any budget appropriation at a regular meeting if notice of the proposed action is provided to all Board members and the Superintendent at least one week before the meeting.

Q. The Board may increase a budget appropriation only if:

1. The Superintendent requests in writing that the Board increase a specified budget appropriation and states the reasons for the proposed increase;

2. Notice that the request will be considered by the Board is published as required by Utah law at least one week before the Board meeting at which the request will be considered;

3. The Board holds a public hearing on the request before taking action; and

4. The increase is approved by a majority vote of the Board.

R. District revenues shall be expended within the fund for which the revenues were originally authorized, levied, collected, or appropriated. Interfund transfers of residual equity shall not be made unless expressly authorized by the Utah State Board of Education.

Legal References

- 53G-7-307
- 53G-7-303
- 45-1-101
- 53F-8-301
- 53G-7-304
- 53G-7-305
- 53G-7-306
- 59-2-919
- 59-2-924

Adopted Date: October 10, 2010
Last Reviewed Date: March 9, 2023

~~Last Revised Date: March 9, 2023~~Last Revised Date: [Board Adoption Date]
~~Prior Revised Dates: 2/6/2023~~Prior Revised Dates: 2/6/2023; 3/9/2023

Conflict of Interest
Policy: 2009
Section: 2000 - District Finances

South Summit School District
Achieving Excellence

I. Overview

South Summit School District (SSSD) Board members and employees commit themselves in their official capacity to ethical, businesslike, and lawful conduct, including appropriate use of their authority and decorum at all times. ~~Officers~~ Board members, and employees must avoid even the appearance of impropriety to ensure and maintain public confidence in the SSSD. Board members and employees owe fiduciary duty to SSSD and must not act in a manner that is contrary to that duty or to the interests of SSSD. Board members and employees must place the interests of SSSD over their own personal interests with respect to the governance, policy, strategic direction, and operations of SSSD.

II. Policy

It is the intent of the South Summit School District Board of Education to meet and exceed those protections against conflicts of interest contained in State law. Under this policy, a conflict of interest arises when a board member or employee has a personal interest in a matter that is or may be in conflict with or contrary to the SSSD's interests and objectives to such an extent that the board member or employee is or may not be able to exercise independent and objective judgment within the context of the best interest of SSSD. For this policy, a board member's or employee's "personal interest" includes those of his or her relatives, business associates, or other persons or organizations with whom they are closely associated.

A. The following provisions ~~shall serve as a guide~~ apply to employees with respect to the affairs of SSSD:

1. **Holding Public Office:** District Employees may not serve as members of the Board. District employees may serve as members of the governing bodies of other school districts (other than those in which they are employed), cities, towns, or other local governmental districts. Utah Code § 20A-14-202(4)

2. **School Supplies:** No teacher, administrator, or other employee of the District shall sell or otherwise receive compensation from the District as a result of the purchase, lease, or acquisition of any kind of school furniture or supplies.

3. **Private, Controlled, or Protected Information:** District Employees may not:

a. Accept employment or engage in any business or professional activity that the employee might reasonably expect would require or induce the employee to improperly disclose controlled information that the employee has gained by reason of the employee's position.

b. Disclose or improperly use controlled, private or protected information acquired by reason of the employee's official position or in the course of official duties for the employee's or another's private gain or benefit.

c. Use or attempt to use the employee's position with the District to substantially further the employee's economic interest or to secure special privileges or exemptions for the employee or others, or to coerce another person to secure special privileges or exemptions for the employee or others.

d. Accept other employment that the employee might expect would impair the employee's independence of judgment in performing the employee's public duties.

e. Accept other employment that the employee might expect would interfere with the ethical performance of the employee's duties. Utah Code § 67-16-4.

4. **Accepting Gifts, Compensation or Loans:** No District employee shall knowingly receive, accept, take, seek, or solicit, directly or indirectly, any gift, compensation, or loan for the employee or another if:

a. It would tend to influence someone in the employee's position in the discharge of employment duties;

b. The employee knows or someone in the employee's position should know it is a reward for the employee's action; or

c. The employee recently has been, or is now, or in the near future may be involved in any governmental action directly affecting the donor or lender, unless a disclosure of the gift, compensation, or loan and other relevant information has been made in the manner provided below captioned "Receiving Compensation for Assistance in Transaction Involving a Government Agency.

d. This section does not apply to the following:

(1) An occasional non-pecuniary gift having a value of not in excess of $50.00;

(2) An award publicly presented in recognition of public services;

(3) Any bona fide loan made in the ordinary course of business by an institution authorized by the laws of this state or any other state to engage in making such loans; or

(4) A political campaign contribution if the contribution is actually used in a political campaign of the recipient District employee. Utah Code § 67-16-5.

5. **Receiving Compensation for Assistance in Transactions Involving a Government Agency:** No District employee shall receive or agree to receive compensation for assisting any person or business entity in any transaction involving a government agency unless the District employee files with the superintendent, the state attorney general's office, and the head of the agency with which the transaction is being conducted a sworn written statement containing the following information:

a. The name and address of the employee;

b. The name of the District;

c. The name and address of the person or business entity being or to be assisted

d. A brief description of the transaction as to which service is rendered or is to be rendered and of the nature of the service performed or to be performed.

6. The sworn statement shall be filed on or before the earlier of 10 days after the date of any agreement between the District employee and the person or business entity being assisted or 10 days after the receipt of compensation. Utah Code §§ 67-16-3(1), 67-16-6.

B. The following provisions shall ~~serve as a guide~~ apply to Board Members with respect to the affairs of the SSSD:

1. **Private, Controlled, or Protected Information:** Board members may not:

a. Accept employment or engage in any business or professional activity that the member might reasonably expect would require or induce the member to improperly disclose controlled information gained by reason of being a member of the Board.

b. Disclose or improperly use controlled, private or protected information acquired by reason of membership on the Board or in the course of official duties for the member's or another's private gain or benefit.

c. Use or attempt to use the member's position on the Board to substantially further the member's economic interest or to secure special privileges or exemptions for the member or others, or to coerce another person to secure special privileges or exemptions for the member or others.

d. Accept other employment that the member might expect would impair the member's independence of judgment in performing the member's public duties.

e. Accept other employment that the member might expect would interfere with the ethical performance of the member's duties. Utah Code § 67-16-4.

2. **Accepting Gifts, Compensation or Loan:** No Board member shall knowingly receive, accept, take, seek, or solicit, directly or indirectly, any gift, compensation, or loan for the member or another if:

a. It would tend to influence someone in the member's position in the discharge of official duties;

b. The member knows or someone in the member's position should know it is a reward for the member's action; or

c. The member recently has been, or is now, or in the near future may be involved in any governmental action directly affecting the donor or lender, unless a disclosure of the gift, compensation, or loan and other relevant information has been made in the manner provided below captioned "Receiving Compensation for Assistance in Transaction Involving a Government Agency."

d. This section does not apply to the following.

(1) An occasional non-pecuniary gift having a value of not in excess of $50.00;

(2) An award publicly presented in recognition of public services;

(3) Any bona fide loan made in the ordinary course of business by an institution authorized by the laws of this state or any other state to engage in making such loans; or

(4) A political campaign contribution if the contribution is actually used in a political campaign of the recipient Board member. Utah Code § 67-16-5.

3. **Receiving Compensation for Assistance in Transactions Involving a Government Agency:** No Board member shall receive or agree to receive compensation for assisting any person or business entity in any transaction involving a government agency unless the member files with the Board president, the superintendent, the state attorney general's office, and the head of the agency with which the transaction is being conducted a sworn written statement containing the following information:

a. The name and Address of the board member;

b. The name of the District;

c. The name and address of the person or business entity being or to be assisted;

d. A brief description of the transaction as to which service is rendered or is to be rendered and of the nature of the service performed or to be performed.

e. The sworn statement shall be filed on or before the earlier of 10 days after the date of any agreement between the Board member and the person or business entity being assisted or 10 days after the receipt of compensation.

f. The Superintendent shall post the sworn statement on the District's website and ensure that it remains on the website while the Board member remains in office. Utah Code §§ 67-16-3(1), 67-16-6.

4. **Annual Conflict of Interest Disclosure:** Unless the Board member is required to file a conflict of interest disclosure statement because of holding another position, each Board member shall prepare and submit to the superintendent a written conflict of interest disclosure statement between January 1 and January 31 of each year the Board member is in office.

a. The written conflict of interest statement shall include each item of information required by Utah Code § 20A-11-1604(4).

b. The superintendent shall post an electronic copy of the conflict of interest disclosure statement on the District's website within 10 business days of receipt from the superintendent and provide the lieutenant governor with a link to the posting. The superintendent shall ensure that the disclosure remains posted on the District's website while the Board member remains in office. If the Board member is not required to submit the disclosure statement to the superintendent because the Board member is required to file a conflict of interest disclosure statement because of holding another position, the superintendent shall post a link to the Board member's disclosure on the District website and shall provide the lieutenant governor with a copy of the link.

c. If the Board member or the Board member's spouse is an at-risk government employee as defined in Utah Code§ 63A-19-408(1)(a), and the Board member requests redaction of employment information or the spouse's name and employment information, the Superintendent shall redact the information from the disclosure before posting the conflict-of-interest disclosure statement.

5. **Failure to Submit Required Disclosure:** If the superintendent determines that a Board member has not timely submitted a conflict of interest disclosure statement or that the statement does not meet the statutory requirement, the superintendent shall notify the Board member within five days and direct the Board member to submit a statement or an amended statement correcting the problem. If the statement or corrected statement is not submitted within seven days after the superintendent's notice, the superintendent shall report the violation to the Utah Attorney General and shall impose a civil fine of $100 against the Board member. Any such fine shall be deposited into the District's general fund as a dedicated credit to pay for the costs of administering the disclosure requirement. Utah Code § 67-16-16(3)-(6).

Conflict of Interest Disclosure Form Link

Adopted: November 12, 2020
Last Revised: October 12, 2026
Last Reviewed: October 12, 2026
Prior Revised Dates:

South Summit School District
Achieving Excellence

Concurrent Enrollment

Policy: 4021

Section: 4000 - Instructional Program

I. Policy Statement

a. As established by Utah Code, students have the opportunity of earning both high school and college credit through distance education as well as courses taught on the high school campus with an approved high school teacher.

II. Eligibility Requirements

a. Students must meet the eligibility requirements of the post-secondary institution as well as the high school in order to participate in each concurrent class. These requirements can vary between programs and departments. Some college departments have placed grade level requirements for their concurrent enrollment classes. Juniors and sophomores should verify eligibility with the instructor for each class. There may also be prerequisites or GPA requirements for eligibility for certain courses.

III. Registration

a. Students are responsible for registering with both the high school and the college.

South Summit School District
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IV. **Credit**

a. It is the responsibility of the student to transfer credits earned from one college to another.

V. **Fees**

Fees

a. The student is responsible for expenses and arrangements associated with college enrollment as provided for in Utah Code § 53E-10-305.

b. Postsecondary tuition and participation fees charged to a concurrent enrollment student are not fees, as defined in Utah State Board of Education rule, and do not qualify for fee waivers.

c. All costs related to concurrent enrollment classes that are not tuition and participation fees are subject to a fee waiver.

d. The student may apply for a fee waiver if appropriate under the District fee waiver policy for class-related costs including consumables, lab fees, copies, material costs, application fees and textbooks.

e. Concurrent enrollment costs subject to fee waiver may include consumables, lab fees, copying, material costs and textbooks required for the course.

f. The district shall be responsible for the fee waiver.

g. Unless otherwise provided by agreement with the institution of higher education, the District is responsible for fee waivers.

Utah Code § 53E-10-305 (2024)

Utah Code § 53G-7-503(2)(b)(iii) (2025)

Utah Admin. Rules R277-701-11(3), (4) (November 7, 202421, 2025)

VI. **Graduation**

a. A student is no longer eligible to participate in concurrent enrollment upon graduation from high school.

Legal References:
Utah Code R277-713
Utah Code R277-407
UCA 53E-10-305

South Summit School District
Achieving Excellence

Adopted Date: June 10, 2021
Last Reviewed Date:
Last Revised Date:
Prior Revised Dates:

South Summit School District
Achieving Excellence

Leave Benefits

Policy: 5022

Section: 5000 - Personnel

I. **Policy Statement**

A. The Board agrees to participate in a leave benefit program for all eligible employees as described in this policy. South Summit School District values its employees and the sacrifices they make to be in attendance at work. Nothing shall require the District to provide paid sick leave, vacation leave, annual leave, or other type of paid leave in any situation where it is not otherwise provided by District policies. South Summit School District certified staff recognize the importance of having the regular professional staff in the school and that substitutes for excessive numbers of days has a negative impact on student achievement.

II. **Employee Eligibility**

A. In order to qualify for the District's leave benefits an employee hired after July 1st 2012 must regularly average thirty (30) or more hours per week in one job classification.

III. **Sick and Personal Leave**

A. Eligible employees will receive fourteen (14) days per year of leave to be used as sick leave and personal leave. Up to four (4) of the fourteen (14) days may be used for personal leave each year. Unused days will accrue to the employee as unused sick leave. Leave is recorded in hours and rounded to the nearest quarter hour.

B. Exchange of 2 sick days for 1 personal day

1. Exchange of sick days to personal day: Leave eligible staff have the option of exchanging sick days for personal days but cannot exceed more than 15 personal days in a school year.

2. All professional staff (individuals paid on the licensed salary schedule) who have been employed by South Summit School District for 20 or more years will receive on extra personal leave

day, making a total of 5 personal leave days.

IV. **Use of Sick and Personal Leave**

A. Sick leave may be used only in connection with:

1. Illness or injury of the employee

2. Illness or injury of a member of the employee's immediate family. Immediate family includes the following: spouse, child, parents, parents-in-law, or sibling Special allowances to the above-mentioned may be made in joint decision of the employee's supervisor and Superintendent.

B. South Summit School District and/or an employee's supervisor may request a doctor's note from an employee who is out for sick leave for four (4) consecutive days.

C. The principal/supervisor or Superintendent can deny personal leave if it will cause undue hardship to the school, staff, or students. Employees should not expect personal leave to be approved when it is requested directly prior to or after a calendar break or on a professional learning day.

D. Personal days may not be used during the first 10 contract days or last 5 contract days of the school year, exceptions made with administration approval (principal and superintendent).

V. **Sick Leave Bank**

A. A sick leave bank is created from accumulated sick leave days donated from other employees within their respective classification. Classified employees may not contribute days for licensed employees or vice versa without express permission of the Superintendent of Schools. Employees are not required to contribute to the sick leave bank.

B. An employee may draw up to ten (10) days of sick leave per year from the sick leave bank in cases of long-term illness or injury where an employee's sick leave is insufficient. More than ten (10) days may be allowed in unique situations upon approval of the Superintendent. The Superintendent will notify the Board of Education this has been done.

C. Employees electing to participate in this benefit must donate once during a three-year period, one or more sick day(s) to their respective sick leave

pool. Employees that draw from the sick bank will be required to donate another day at the beginning of the new school year in order to participate again. The sick leave bank will be administered by Human Resources in accordance to this policy and the procedures outlined in the Procedures and Administrative Guidelines.

VI. **Accumulated Sick Leave**

A. All employees eligible for sick leave may accumulate any number of sick leave days and will be compensated for unused sick leave as follows:

1. Licensed employees who retire or leave the South Summit School District shall be compensated:

a. Ten (10) percent of accumulated sick leave days up to 150 days, based on the average daily pay (average of beginning and ending salary of the employee) per salary schedule.

b. Twenty-five (25) percent of accumulated sick leave for days accumulated over 150 days, based on the average daily pay (average of beginning and ending salary of the employee) per salary schedule.

c. Classified employees who retire or leave the South Summit School District shall be compensated twenty-five (25) percent of their accumulated sick leave based on an hourly rate at the time the employee leaves the district.

VII. **Bereavement Leave**

A. Bereavement leave up to five (5) days on full pay without deductions may be allowed for the death of a spouse or child.

B. Bereavement leave up to three (3) days on full pay without deductions may be allowed for the death of a parent, parent-in-law, son/daughter-in-law, grandchild, sibling or any relative living in the immediate household of the employee.

C. Bereavement leave for one (1) day on full pay without deductions may be allowed for the death of a brother/sister-in-law, grandparent, grandparent-in-law, aunt, uncle, aunt/uncle in-law, and first cousin.

D. Special allowances to the above-mentioned may be made in joint decision of the building principal and the Superintendent.

VIII. **Definitions**

A. "Adoption leave" means paid leave the District provides to an adoption leave eligible employee.

Utah Code § 53G-11-209(1)(a) (2026)

"Adoption leave eligible employee" means an employee who accrues paid leave in accordance with District leave policies who is legally adopting a young child, unless the employee is the spouse of the pre-existing parent.

Utah Code § 53G-11-209(1)(b) (2026)

B. "Birth parent" means: (a) the biological mother of a child, (b) a man whose paternity of a child is established, (c) a man who has been identified as the father of a child by the child's birth mother who has not denied paternity, or (d) an unmarried biological father.

C. "Child" means an individual younger than 18 years old.

Utah Code § 53G-11-209(1)(c) (2026)

D. "Foster leave" means paid leave the District provides to a foster leave eligible employee.

Utah Code § 53G-11-209(1)(d) (2026)

E. "Foster leave eligible employee" means an employee who accrues paid leave in accordance with District leave policies who is the foster parent of a child.

~~A.~~ Utah Code § 53G-11-209(1)(e) (2026)

~~*Utah Code § 78B-6-103(10), (11) (2024)*~~

~~B.~~F. "Paid leave hours" means leave hours the District provides to an employee who accrues paid leave benefits in accordance with District policies, including annual, vacation, sick, paid time off, or any other type of leave that may be taken while still receiving compensation. It includes but is not limited to paid parental leave or paid postpartum recovery leave.

~~*Utah Code § 53G-11-209(1)(a) (2024)*~~

~~C.~~G. "Parental leave" means paid leave hours provided to a parental leave eligible employee to bond with a child or incapacitated adult.

~~*Utah Code § 53G-11-209(1)(b) (2024)*~~

~~D.~~H. "Parental leave eligible employee" means an employee who accrues paid leave in accordance with District leave policies who is (a) a birth parent,
(b) legally adopting a ~~minor~~ child (except when the employee's spouse is the child's pre-existing parent), (c) the intended parent of a child born under a validated gestational agreement under Utah Code Title 78B Chapter 15, Part 8, or (d) appointed the legal guardian of a minor child or

an incapacitated adult.

~~*Utah Code § 53G-11-209(1)(c) (2024)*~~

~~E.~~I. "Postpartum recovery leave" means leave provided to a postpartum recovery leave eligible employee to recover from childbirth at 20 weeks or greater gestation.

~~*Utah Code § 53G-11-209(1)(d) (2024)*~~
~~*Utah Code § 63A-17-511(1)(d) (2024)*~~

~~F.~~J. "Postpartum recovery leave eligible employee" means an employee who accrues paid leave in accordance with District leave policies who gives

birth to a child at 20 weeks or greater gestation.

~~Utah Code § 53G-11-209(1)(e) (2024)~~
~~Utah Code § 63A-17-511(1)(d) (2024)~~

~~G.~~K. "Qualified employee" means a parental leave eligible employee, ~~or~~ a postpartum recovery leave eligible employee, an adoption leave eligible employee, or a foster leave eligible employee.

~~Utah Code § 53G-11-209(1)(f) (2024)~~

L. "Young child" means an individual younger than six year old.

M. "Unmarried biological father" means a man who is the biological father of a child but who was not married to the biological mother at the time of the child's conception or birth.

~~H.~~ Utah Code § 53G-11-209(1)(m) (2026)

~~Utah Code § 78B-6-103(28) (2024)~~

IX. **Postpartum Recovery Leave**

A. Beginning July 202~~5~~6, an eligible employee who is full-time may take up to 3 work weeks of paid postpartum recovery leave. This leave is additional to and is not charged against any other type of paid leave the employee has. The leave must be taken beginning with the date of birth unless a health care provider certifies that it is medically necessary to begin the leave earlier. The leave must be used in a single continuous period unless prior written authorization otherwise is given by the Superintendent or the human resources director. This leave is consecutive to parental leave but consistent with Policy 5023~~DKC~~ is concurrent with FMLA leave. The leave allowance is not increased if more than one child is born from the same pregnancy.

~~Utah Code § 53G-11-209(2)(a), (c), (4) (2024)~~
~~Utah Code § 63A-17-511(2)(a)(ii), (4) (2024)~~

B. An eligible employee shall give the District at least 30 days' notice before the date the employee plans to begin using postpartum recovery leave and before the date the employee plans to stop using postpartum recovery leave unless circumstances beyond the employee's control prevent giving the notice. In that case, the employee shall give the notice as soon as reasonably practicable.

~~Utah Code § 63A-17-511(5) (2024)~~

X. **Parental Leave**

A. Beginning July 2025~~5~~6, an eligible employee who is full-time may take up to 3 work weeks of paid parental leave in a 12-month period. This leave is additional to and is not charged against any other type of paid leave the employee has. The leave cannot be taken before the date of the event making the employee eligible for the leave and must be taken within 6 months following the date of the qualifying event. The leave may not be used on an intermittent basis unless the District and the employee mutually agree in writing to intermittent use or unless a health care provider certifies that intermittent leave is medically necessary due to a serious medical condition of the child to whom the leave relates. This leave is consecutive to parental leave but consistent with Policy 5023 ~~DKC~~ is concurrent with FMLA leave. The leave allowance is not increased if more than one child is born from the same pregnancy, more than one child is adopted, or the employee is appointed as the guardian of more than one child or incapacitated adult. A qualified employee may not use both parental leave and foster leave with respect to the same child.

~~A.~~

~~*Utah Code § 53G-11-209(2)(a), (c), (4) (2024)*~~
~~*Utah Code § 63A-17-511(2)(a)(i), (3) (2024)*~~

B. An eligible employee shall give the District at least 30 days' notice before the date the employee plans to begin using parental leave unless circumstances beyond the employee's control prevent giving the notice. In that case, the employee shall give the notice as soon as reasonably practicable.

Adoption Leave—

Beginning July 2026, an eligible employee who is full-time may take up to 3 work weeks of paid adoption leave in a 12-month period. The amount of leave for eligible employees who are part-time or who work more than full-time is the prorated amount reflecting the amount by which the employee works less than or more than full-time. This leave is additional to and is not charged against any other type of paid leave the employee has. The leave cannot be taken before the day on which the young child is adopted and must be taken within 6 months following the adoption. The leave may not be used on an intermittent basis unless the District and the employee mutually agree in writing to intermittent use or unless a health care provider certifies that intermittent leave is medically necessary due to a serious medical condition of the adopted young child. A qualified employee may not use both adoption leave and foster leave with respect to the same young child. This leave is consecutive to parental leave taken for adoption of the child but consistent with Policy 5023 is concurrent with FMLA leave. The leave allowance is not increased if more than one young child is adopted. If a young child is adopted by two adoption leave eligible employees, those employees are entitled to a single 3-work-week period of paid adoption leave which they may allocate between them.

Utah Code § 53G-11-209(2)(a)(iii), (c), (5) (2026)
Utah Code § 63A-17-511(5), (7) (2026)

~~B.~~

~~*Utah Code § 63A-17-511(5) (2024)*~~

Foster Leave—

Beginning July 2026, an eligible employee who is full-time may take up to 4 work weeks of paid foster leave in a 12-month period. The amount of leave for eligible employees who are part-time or who work more than full-time is the prorated amount reflecting the amount by which the employee works less than or more than full-time. This leave is additional to and is not charged against any other type of paid leave the employee has. The leave cannot be taken before the day on which the child is placed in foster care with the eligible employee, must be taken within 6 months following the foster care placement, and may not be used after the child is no longer placed in foster care with the eligible employee. A qualified employee may not use both foster leave and parental leave with respect to the same child. A qualified employee may not use both foster leave and adoption leave with respect to the same young child. The leave may be used intermittently and runs concurrently with FMLA leave. The leave allowance is not increased if more than one child is placed in foster care with the employee. If a child is placed in foster care with two eligible employees, those employees are entitled to a single 4-work-week period of paid foster leave which they may allocate between them.

Utah Code § 53G-11-209(2)(a)(iv), (c), (5) (2026)
Utah Code § 63A-17-511(6), (7) (2026)

An eligible employee shall give the District at least 30 days' notice before the date the employee plans to begin using foster leave unless circumstances beyond the employee's control prevent giving the notice. In that case, the employee shall give the notice as soon as reasonably practicable. If two employees are entitled to a single period of paid foster leave, then they must give the District notice of the allocation between the employees at least 30 days before beginning to use the paid foster leave.

Utah Code § 63A-17-511(8) (2026)

Unused Leave—

A qualified employee who terminates employment with the District is not entitled to compensation for any unused postpartum recovery leave, parental leave, adoption leave, or foster leave.

Utah Code § 63A-17-511(10) (2026)

XI. Notice of Leave Benefits

A. The District shall provide written notice to all employees regarding a qualified employee's right to use postpartum recovery leave, ~~and~~ parental leave, adoption leave, and foster leave.

~~Utah Code § 53G-11-209(2)(d) (2024)~~

XII. Concurrent Leave

A. The Board designates all paid or unpaid leave for any reason to be counted as part of and included in the Family Medical Leave so that an employee shall be entitled to no more than twelve (12) weeks of Family Medical Leave and other types of leave taken together. The Superintendent of Schools must approve any exception to this.

~~B.~~A. The District hereby requires the employee to substitute any accrued vacation leave, personal leave, or family leave of the employee in place of any part of the twelve (12) week period of any leave under this policy.

XIII. **Unpaid Personal Leave**

A. Employees who choose to take more personal leave days than are allowed by contract will have a day's wages deducted from their contract for each day they are off. In addition, employees will be charged the daily costs of health insurance for each day they are off over and above those allowed by contract. The District will pay for a substitute that may be required.

XIV. **Foreseeable Leave**

A. An employee shall make reasonable effort to provide the District with at least thirty (30) days prior written notice of any anticipated leave under this policy whenever the leave is foreseeable.

XV. **Jury Leave**

A. An employee, who is summoned to serve on a jury, or required by subpoena to appear as a witness, shall be entitled to the difference between his or her regular compensation and compensation fees received for court duty or as a witness.

XVI. **Military Leave**

A. Unpaid "Military Leaves of Absence" shall be granted only upon the filing of letters of appointment or official orders, issued by a verifiable military authority, with the Superintendent. Military leave is subject to the following guidelines.

1. Military leave of absence shall be granted for the period of extended active duty as stated in the official orders plus an additional three (3) months.

2. In cases where extended active duty is terminated at a date earlier than the date in the original orders, the additional three (3) months of military leave shall begin on the date of release from active duty or honorable discharge.

3. Employees returning from military leave shall be assigned to a position comparable to the one terminated when they entered upon extended active duty. The Board may request a statement of medical history before re-appointment.

4. Special requests for military leave for periods of active duty for training shall be considered on an individual basis.

5. Employees who are members of the United States Army, Navy, Air Force, or Marine Organized Reserve shall be allowed not to exceed ten (10) working days per year to attend mandatory annual encampment or active-duty training in connection with the Reserve requirements. For those reservists whose base pay for the ten (10) day training results in a decrease in their District's monthly gross income, the District will guarantee no loss will be incurred in the monthly gross pay.

XVII. **Other Leave**

A. South Summit School District will follow current federal and state law in regard to Worker's Compensation and Americans with Disabilities Act.

Adoption Date: October 07, 2010
Last Reviewed Date: 3-13-2025
Last Revised Date: 3-13-2025
Prior Revised Dates: 06/11/2020, 06/10/2021, 1/11/2024

South Summit School District
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Background Checks
Policy 5042
Section: 5000 - Personnel

I. Policy Statement

A. The Board of Education is committed to providing a safe and secure educational and working environment for students and employees. As part of this effort, the District requires criminal background checks of licensed employees, non-licensed employees, contracted employees, and volunteers who will be working directly with students.

II. Definitions

A. A licensed employee is one who holds a current Utah educator license issued by the State Board of Education.

B. A non-licensed employee is one who does not hold a current Utah educator license issued by the State Board of Education.

C. A qualifying volunteer is a volunteer who will be given significant unsupervised access to a student in connection with the volunteer's assignment. For purposes of this policy, "qualifying volunteer" does not include an officer or employee of a cooperating employer which has an internship safety agreement with the District as provided in Policy 5071.

D. A contract employee is an employee of a staffing service or other entity who works at a District school under a contract.

E. Personal identifying information means an individual's current name, former names, nicknames and aliases; date of birth; address; telephone number; driver's~~driver~~ license number or other government-issued identification number; Social Security number; and fingerprints.

III. Required Employment Reference Checks

In addition to satisfying the requirements of this policy, the District shall also conduct such employment reference checks as are required by Policy 5003, Employee References and Letters of Recommendation.

IV. Application Notice and Waiver Regarding Background Checks

A. At the time a prospective employee or qualifying volunteer applies for employment or service with the District, such prospective employee or qualifying volunteer shall fill out an application providing the following warning:

1. All references stated in this application will be checked by the South Summit School District, and it is the policy of this School District that false information will be grounds for rejecting your application with no further consideration for the position; or, if such false information is discovered after hire, you will be subject to immediate termination for cause. Any false information may also be the grounds for criminal prosecution.

B. All employees, qualifying volunteers, and contract employees seeking employment with the District or service in a District school shall sign a written consent, release, waiver, and authorization which authorizes the District to request information from the individual's past employers and supervisors. The consent, release, waiver, and authorization shall also authorize the District to contact any applicable

licensing agency and former employers to obtain a background check, including a reference check, and to conduct a background search into the employee's criminal record, if any, or any other background check as the District deems necessary to satisfy itself of the quality and competence of the individual's~~individual s~~ credentials, including submitting personal identifying information to the Bureau of Criminal Identification within the Department of Public Safety and retaining the personal identifying information for ongoing monitoring. (Release Forms are available in Procedure 5042.)

V. Criminal Background Check and Monitoring for Licensed ~~Employeesemployees~~

A. All persons seeking a licensed employee position with the District shall provide their educator licensing information with their application for employment.

B. Prior to employing an individual as a licensed employee, the District shall confirm the individual's license status and standing with the State Board of Education, including inquiring regarding any prior or pending disciplinary actions or complaints.

C. Upon employing an individual as a licensed employee, the District shall request that the State Board of Education provide notification to the District of any changes or updates received by the State Board through its ongoing monitoring of the individual's criminal history and background.

VI. Criminal Background Check for Non-Licensed Employees and Volunteers

A. All non-licensed employees, qualifying volunteers, and contract employees seeking employment with the District or service in a District

school shall provide their personal identifying information with their application.

B. Non-licensed employees include substitute teachers who are not licensed by the State Board of Education.

C. The District shall obtain consent from each applicant seeking employment as a non-licensed employee or service as a qualifying volunteer or contract employee for (1) an initial fingerprint-based background check by the FBI and Bureau of Criminal Identification and (2) the retention of personal identifying information and ongoing monitoring by the Bureau of Criminal Identification. (Consent form is included in Procedure 5042.)

D. Prior to employing a non-licensed employee or permitting a contract employee or qualifying volunteer to provide service in a District school, the District shall require the individual to undergo a background check. The District shall submit the individual's personal identifying information, including fingerprints, to the Bureau of Criminal Identification for this background check.

E. Upon employing a non-licensed employee or permitting a contract employee or qualifying volunteer to provide service in a District school, the District shall request ongoing monitoring of the individual through the Bureau of Criminal Identification unless the individual is younger than 18 years old.

F. In the discretion of the Superintendent or the Superintendent's appointee, if the employment or service is to be temporary or for a very short term, the non-licensed employee, contract employee, or qualifying volunteer may be exempted from ongoing monitoring.

G. With respect to applications submitted by prospective non-licensed employees, contract employees, or qualifying

volunteers, the District will pay the cost of an applicant's background check.

VII. Use of Criminal History and Background Check Information

A. In making decisions in reliance on criminal history information, the District shall consider rules established by the State Board of Education and

1. any convictions, including pleas in abeyance;

2. any matters involving a felony; and

3. any matters involving an alleged:
4. sexual offense;

5. class A misdemeanor drug offense;

6. offense against the person under Title 76, Chapter 5, Offenses Against the Person;

7. class A misdemeanor property offense that is alleged to have occurred within the previous three years; and

8. any other type of criminal offense, if more than one occurrence of the same type of offense is alleged to have occurred within the previous eight years.

B. Information obtained pursuant to a criminal background check is confidential and may only be disclosed as provided herein.

VIII. Cloning National Background Check Information for Another School

At the request of another school or qualifying private school that requires a national background check for an employee or volunteer who is relocating, providing temporary volunteer services, or under contract, the District shall provide the other school an opportunity to clone the subscription or data from the FBI Rap Back System that the District obtained, as provided for by and in accordance with the requirements of Utah Code § 53-10-108.

IX. **Due Process**

A. A criminal conviction does not preclude employment with the District. The District has the sole and absolute discretion to determine whether the outcome of a criminal background check or driving record check is satisfactory. The safety and security of District~~district~~ students will be the foremost consideration. The Superintendent, Human Resources, and hiring manager shall consider each circumstance on a case-by-case basis to determine an applicant or current employee's~~employee s~~ suitability to work in the District. If the District disqualifies an applicant as a result of criminal history obtained from a background check, the District shall give the individual written notice of the disqualification and of the individual's right to request a review of the disqualification.

B. An individual disqualified by the District as a result of a background check may request a review of the information received by the District through the background check and of the reasons for the disqualification and may respond to the information and the reasons for disqualification. The District shall, consistent with the requirements of Utah Code to allow the individual to review the criminal history information received by the District.

X. **Privacy Risk Mitigation: Discontinuing Monitoring**

A. Upon termination of District employment of a licensed employee (whether by retirement, resignation, termination with or without cause, non-renewal, ¶
or any other reason), the District shall, by written notice to the Utah State Board of Education, request that the State Board cease to notify the District of information received by the State Board through its ongoing monitoring of the individual's criminal history and background.

B. Upon termination of District employment or service of a non-licensed employee, contract employee, or qualifying volunteer (whether by retirement, resignation, termination with or without cause, non-renewal, or any other reason), the District shall, by written notice to the Bureau of Criminal Identification, request that the Bureau discontinue its ongoing monitoring of the individual's criminal history and background and notices to the District regarding changes to criminal history and background.

XI. Check for State Board of Education Restrictions

A. Prior to employing an individual or allowing an individual to volunteer in a District school, the District shall ask the State Board of Education whether the individual (1) has been determined to be ineligible for an educator license, (2) is under suspension of license, or (3) has had an educator license revoked; the District shall also ask whether the individual is under restriction because of any of these actions.
B. If the individual is under restriction, the individual may not be employed by the District (including as a substitute teacher) nor allowed to volunteer in a District school.
C. If the individual has been subject to license action by the State Board of Education but is not under restriction, then the District shall determine whether to employ the individual or allow the individual to volunteer considering the nature of the license action and the circumstances underlying the action.

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References:

Utah Code § 53G-11-401(3), (6), (7) (2024)
Utah Code § 53G-11-402(1)(a)(iii) (2024)
Utah Admin. Rules R277-316-2(6), (10), (11), (13) (January 10, 2025)
Utah Code § 53G-11-402(1)(a) (2024)
Utah Code § 53-10-108(13)(b)(ii) (2025)
Utah Code § 53G-11-402(1)(b) (2024)
Utah Code § 53E-6-901(3) (2026)
Utah Admin. Rules R277-316-3(1)(a) (January 10, 2025)
Utah Code § 53G-11-402(1)(b)(iii) (2024)

Utah Code § 53G-11-402(1)(a), (c) (2024)
Utah Admin. Rules R277-316-3(1)(a) (January 10, 2025)
Utah Code § 53G-11-402(1)(c)(ii) (2024)
Utah Admin. Rules R277-316-3(1)(a) (January 10, 2025)
Utah Code § 53G-11-402(4) (2024)
Utah Code § 53G-11-402(2) (2024)
Utah Code § 53G-11-405(3) (2022)
Utah Code § 53G-11-402(3) (2024)
Utah Code § 53G-11-402(5) (2024)

South Summit School District
Achieving Excellence

Utah Code § 53G-11-405(1)(c) (2022)
Utah Code § 53G-11-405(1)(a), (b) (2022)
Utah Code § 53G-11-402(1)(d) (2024)
Utah Code § 53-10-108(13)(b)(iii) (2025)
Utah Code § 53G-11-402(1)(d) (2024)
Utah Code § 53-10-108(13)(b)(iii) (2025)
Utah Admin. Rules R277-316-3(1)(b) (January 10, 2025)
Utah Code § 53E-6-603(3)(a) (2026)
Utah Code § 53E-6-604(5)(e) (2026)
Utah Code § 53E-6-604.5 (2026)
Utah Code § 53E-6-901(5) (2026)

Utah Code § 53G-11-401(3), (7), (8) (2018)
Utah Code § 53G-11-402(1)(a) (2018) Utah Code § 53-10-108(13)(b)(ii) (2018) Utah Code § 53G-11-402(1)(b) (2018)
Utah Code § 53E-6-901(2) (2018)
Utah Code § 53G-11-402(1)(b)(iii) (2018) Utah Code § 53G-11-402(1)(a), (c) (2018) Utah Code § 53G-11-402(1)(c)(ii) (2018)
Utah Code § 53G-11-402(5) (2018)
Utah Code § 53G-11-402(2) (2018) Utah Code § 53G-11-405(3) (2015) Utah Code

§ 53G-11-402(4) (2018) Utah Code § 53G-11-405(1)(c) (2018)
Utah Code § 53-10-108
Utah Code § 53G-11-405(1)(a), (b) (2018) Utah Code § 53G-11-402(1)(d) (2018)
Utah Code § 53-10-108(13)(b)(iii) (2018) Utah Code § 53G-11-402(1)(d) (2018)
Utah Code § 53-10-108(13)(b)(iii) (2018)

Adoption Date: March 10, 2011 Last Reviewed Date: 02/09/2023 Last Revised Date: 02/09/2023 Prior Revised Dates:12/12/2019

South Summit School District
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Employee ~~Ethical Standards and~~ Codes of Conduct

Policy: 5081

Section: 5000 - Personnel

I. **Policy Statement**

A. The South Summit School District Board of Education requires district employees to comply with all applicable standards governing their professional and ethical conduct, including federal and state laws and regulations, board policies, and district administrative procedures. Adherence to these standards and codes of conduct will ensure the highest principles of ethical behavior as we work together to ensure the safety and well-being of our students, fellow employees, and community.

B. The purpose of this policy is to protect and uphold the trust vested in district employees by requiring that all employees comply with the applicable codes of conduct and exemplify ethical behavior.

C. Annual training on ethical standards and codes of conduct, which will include topics such as appropriate and inappropriate interactions with students, authorized outside employment, prohibited procurement activities, and acceptance of gifts or compensation, will be provided to all employees. New employees will receive ethical training aligned to their job responsibilities at the time of hire.

D. South Summit School District is committed to establishing and maintaining appropriate standards of conduct between staff members and students. These standards of conduct are also known as professional boundaries. Staff members shall maintain a professional and appropriate demeanor and professional and appropriate relationships with students; both during and outside of school hours, as well as both on and off campus, that foster an effective, non-disruptive and safe learning environment.

Legal References

Utah Admin. Rules R277-217-3(3) (November 21, 2025)
Utah Admin. Rules R277-210-2(6) (November 21, 2025)
Utah Admin. Rules R277-210-2(11) (November 21, 2025)
Utah Admin. Rules R277-210-2(36) (November 21, 2025)
Utah Admin. Rules R277-217-2, -3, -4, and -5 (November 21, 2025)
Utah Admin. Rules R277-217-2(1012) to (1214) (November 21, 2025)

South Summit School District
Achieving Excellence

Utah Admin. Rules R277-322-2(3) (August 7, 2024)
Utah Admin. Rules R277-495-4(1)(c) (October 8, 2025)
Utah Admin. Rules R277-217-2(5), (18) to (22) (November 21, 2025)
Utah Code § 76-5c-208 (2026)
Utah Admin. Rules R277-217-2(4), (7) to (9), (25) to (28) (November 21, 2025)
Utah Admin. Rules R277-217-3(2), (3) (November 21, 2025)
Utah Admin. Rules R277-322-2(2), (4) (August 7, 2024)
Utah Admin. Rules R277-322-3(3)(a) to (j) (August 7, 2024)
Utah Code § 63G-7-301(3)(a)(i), (b) (2025)
Utah Code § 76-5-422 (2025)
Utah Admin. Rules R277-210-2(44), (50) (November 21, 2025)
Utah Admin. Rules R277-217-2(6) (November 21, 2025)
Utah Admin. Rules R277-322-3(3)(c), (k)(i) (August 7, 2024)
Utah Admin. Rules R277-322-3(5)(a) (August 7, 2024)
Utah Admin. Rules R277-322-3(5)(b) (August 7, 2024)
Utah Admin. Rules R277-322-3(3)(k)(i), (5) (August 7, 2024)
Utah Admin. Rules R277-322-3(3)(k)(ii) (August 7, 2024)
Utah Code § 63G-7-301(3)(b) (2025)
Utah Admin. Rules R277-322-3(6) (August 7, 2024)
Utah Admin. Rules R277-322-3(3)(k)(iii) (August 7, 2024)
Utah Code § 53G-9-207(3) (2026)
Utah Code § 53G-6-806(4) (2026)
Utah Admin. Rules R277-322-3(4) (August 7, 2024)

~~Utah Code Ann. §63G-6a-2401, Unlawful Conduct and Penalties~~
~~Utah Code Ann. §67-16-1 et seq., Utah Public Officers' and Employees' Ethics Act~~
~~Utah Admin. Code R277-217, Utah Educator Standards and LEA Reporting~~

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~~Utah Admin. Code R277-530, Utah Effective Educator Standards~~

Adopted Date: June 9, 2022
Last Reviewed Date:
Last Revised Date:
Prior Revised Dates:

Adoption Date: **June 09, 2022**
Classification:
Revised Dates: **;**

Created: 17 January 2023
Modified: 18 November 2025

Employment:
Student Support Scope of Practice

Definitions—

1. "Counseling" means a method used by school counselors, school psychologists, and school social workers to assist individuals and groups in learning how to solve problems, develop coping strategies, and make decisions about personal, health, social, emotional, behavioral, educational, vocational, financial, and other interpersonal concerns.
2. "Mental health services" has the same meaning as "practicing mental health therapy" as defined by in Utah Code § 58-60-102(17).
3. "Psychological services" includes:
    a. administering psychological and education assessments, and other assessment procedures;
    b. interpreting assessment results;
    c. obtaining, integrating, and interpreting information about student behavior and conditions relating to learning;
    d. consulting with other staff members in planning school programs to meet the special educational needs of student as indicated by psychological assessments, interviews, direct observation, and behavioral evaluations;
    e. planning and managing a program of psychological services, including psychological counseling for students and parents; and
    f. assisting in developing positive behavior intervention strategies.
4. "Student support license areas" mean the following license areas of concentration:
    a. School Counselor
    b. School Psychologist
    c. School Social Worker

Utah Admin. Rules R277-313-2 (August 7, 2025)
Utah Admin. Rules R277-301-2(6) (November 7, 2025)
Utah Code § 58-60-102(17) (2025)

Scope of Practice for Student Support Licensed Educators—

Subject to the requirements and restrictions set out in Policy 6070, an educator who holds a student support license area of concentration may do any of the following:

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1. make referrals for students and families to community mental and behavioral health resources;
2. provide professional learning to staff and information regarding prevention and mental health related topics to students and families, within the scope of their licensure;
3. provide counseling to individuals and small groups of students with identified needs and concerns;
4. provide, coordinate, and participate in crisis intervention and prevention, including assessing students for risk of suicide;
5. participate in a multi-disciplinary team for the development of student special services, including behavior intervention plans, Section 504 accommodations, and individualized education program services;
6. conduct assessments in which the individual is trained in the ethical administration, scoring, and interpretation related to the intended use of the assessment and meet the assessment publisher's criteria for administration; and;
7. act as a related service provider to provide counseling services for students with an individualized education program consistent with State Board of Education rules.

Utah Admin. Rules R277-313-3(1) (August 7, 2025)

An educator who holds a School Counselor license area of concentration may implement a school counseling program as outlined in State Board of Education Rule R277-462 and Utah K-12 comprehensive school counseling program components. The educator may also provide mental health services in the school setting under the conditions set out in Policy 6070. To the extent a school counselor's services do not constitute school mental health services so as to require parental consent under Policy 6070, the counselor shall obtain written parental consent prior to providing counseling services to a student.

Utah Admin. Rules R277-313-3(2), (3) (August 7, 2025)
Utah Admin. Rules R277-313-4(1) (August 7, 2025)

An educator who holds a School Psychologist license area of concentration may provide psychological services for special education.

Utah Admin. Rules R277-313-3(4) (August 7, 2025)

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Utah School Boards Association Policy Services

South Summit School District
Achieving Excellence

November 6, 2026

To: The South Summit School District School Board

Re: Application for Designation of Room for the sole purpose of Seclusion.

South Summit School Board Members,

This letter serves as my application to designate a room at South Summit Middle School for seclusion. Seclusion is an Emergency Safety Intervention (ESI) defined as seclusionary time-out, meaning the involuntary confinement of a student alone in a room or area from which the student is physically prevented from leaving, including: 1. Placing the student in a locked room; or 2. Placing a student in a room where the door is blocked by furniture or held closed by staff.

The following sections outline the requirements in SSSD Board Procedure 6029-G and Administrative Rule R277-608.

Describe the enclosed area: The area is conference room 110, an enclosed office inside a classroom (room 109) designated as the "Coaching Corner". The office has a door with a window and an additional window adjacent to the door. Built-in bookshelves line one wall. All loose shelves have been removed.

Outline the data and reasoning for designating an enclosed area: Student Individualized Education Plan (IEP) documents, including a Functional Behavioral Assessment (FBA) and Behavior Intervention Plan (BIP), describe student behavioral data and needs and outline the use of both physical restraint and seclusionary time-out, as required as part of this student's Free Appropriate Public Education (FAPE). The district would not apply for this room designation if it were not required as part of a student's IEP.

Documents that the school has given written notification to the parents of the school's students of the proposed enclosed area and has invited and considered parent input regarding the proposed area: The school has not yet given written notification to parents of the school's students, as this designation is not designed to serve more than the student who requires it as per their IEP. There is also concern that providing such a notification could violate this student's FERPA rights.

Demonstrates that the proposed area satisfies the standards and requirements of Utah Admin. RulesR392-200 and Utah Admin. Rules R710-4: Please see attached document. The Facilities Director and Director of Special Education are actively working to bring the room into compliance as quickly as possible.

The Board of Education has consulted with the District's ESI Committee regarding the application. The District ESI Committee, Director of Special Education, and the Director of Student Services are happy to consult with the Board on any questions or concerns regarding this application.

The Board of Education affords parents from the school in question the opportunity to comment on the proposed enclosed area: Due to the fact that parents have not been notified yet of this application and the concern about student FERPA rights, parents have not had this opportunity. There is concern that a long open comment period would lead to non-compliance with a student's IEP.

Thank you,

Shelley Halverson, Ed.D.

Director of Teaching and Learning
Director of Special Education

Seclusion Room Requirements as per R277-608

Physical Standards	Requirement	Current Standing
	have a minimum interior area of 60 square feet	Compliant
	have a minimum distance of six feet between opposing walls	Compliant
	have a ceiling height that is comparable to other rooms in the building in which the seclusion room is located, but in no case less than eight feet	Compliant
	be constructed of materials that cannot be used to harm the occupant or others	Compliant
	be free of open electrical outlets and exposed wiring	In Process
	be designed so that a student cannot climb the walls	Compliant
	have walls that are part of the structural integrity of the building and may not consist of freestanding cells or portable units attached to existing walls or floors, except that manufactured safety units that are permanently anchored and bolted to the building structure	Compliant
	be free of objects, fixtures, and materials that pose a danger to the occupant	Compliant
	have ceilings, floors, and walls that are free of loose, torn, or potentially hazardous materials	Compliant
	contain no free-standing furniture	Compliant
Lighting Requirements	be properly lighted at all times	Compliant
	have light fixtures and electrical receptacles that are recessed or constructed to prevent the occupant from causing harm to the occupant's self	Assessing
	have light controls located outside the seclusion room	Need
Ventilation and Climate Requirements	be properly ventilated	Compliant
	be equipped with heating, cooling, ventilation, and lighting that is comparable to other rooms in the building	Compliant
	have natural or mechanical ventilation in compliance with state law including relevant administrative rules	Compliant
	be maintained at a temperature that is within the normal comfort range and consistent with the rest of the building	Compliant
Safety Requirements	if the seclusion room has windows, the windows shall be transparent and made of unbreakable or shatterproof glass or plastic	Assessing
	the door shall permit continuous visual and auditory monitoring by staff	Compliant
	the door shall have a vision panel that • consists of clear, one-fourth inch thick, unbreakable material • is flush with the interior face of the door • is positioned to allow staff to continuously observe the student • is not covered with any material	Assessing
	the door shall have only a push panel exposed on the interior of the room	Assessing
	if a locking mechanism is used on the door, the mechanism shall:	Need

	• engage only when a key, handle, knob, or similar device is actively held in position by a person • be an electrically or electronically controlled mechanism that automatically releases when the building's fire alarm system is triggered	
	A seclusion room shall be equipped with audio and video recording equipment that: • records all activities that occur in the seclusion room during use • includes audio recording capability	Need

A seclusion room shall comply with state and local fire codes, other applicable building codes, and relevant administrative rules.

South Summit School District
Achieving Excellence

Orderly Termination of Employees

Policy: 5060

Section: 5000 - Personnel

I. **Definitions**

A. For purposes of this policy, the following definitions apply to Career Employee Status:

1. An employee of South Summit School District (the District) who has obtained a reasonable expectation of continued employment. An employee who works for the District on at least a half-time basis becomes a career employee upon the successful completion of at least three (3) full consecutive academic school years with the District as a provisional employee. The District may extend the three-year provisional status of an employee up to an additional two (2) consecutive years. If the provisional employee starts after November 1, that school year does not count toward career employee status. Successful completion is determined by performance of all contractual duties within standards acceptable to the District.

2. An employee who has obtained a reasonable expectation of continued employment under this policy and then accepts a position with the District which is substantially different from the position in which career status was obtained shall become a provisional employee. An employee with career status who is separated from employment with the District and later returns to work with the District shall upon return be a provisional employee.

B. For purposes of this policy, the following definitions apply to Provisional Employee Status:

1. Any employee who has not achieved career employee status is a Provisional Employee.

2. A provisional employee is an employee, who works for the District on at least a half-time basis, hired on an individual, one-year contract and who is not a temporary employee. Provisional

employees have no expectation of continued employment beyond the current one-year contract term.

3. Provisional employees are employed at will and their employment can be terminated at the discretion of the Board of Education except that provisional employees can be discharged during the term of each contract only for cause. The District may extend the provisional status of an employee up to an additional two consecutive years by written notification to the provisional employee no later than 30 calendar days before the end of the contract term of that individual. Circumstances under which an employee s provisional status may be extended include one or more of the following:

    a. A rating of less-than-perfect an effective score on a the summative performance evaluation;

    b. The receipt of, and after an administrative investigation a proven, measurable, and significant complaint(s) or expression(s) of concern from a parent, coworker, or member of the community that creates uncertainty about the employee's professionalism, performance, or character;

    c. The declining student enrollment in the district or in a particular program or class;

    d. The discontinuance or substantial reduction of a particular service or program;

    e. Budgetary concerns.

    f. The Employee is on a performance improvement plan.

C. For purposes of this policy, the following definitions apply to Classified Employee Status:

    1. Classified Employees are all non-certified employees of the District.

D. For purposes of this policy, the following definitions apply to Temporary Employee Status:

1. Temporary employees are all employees employed on a temporary basis.

2. Temporary employees also include those seasonal employees who are employed for less than the full academic year. An appointment of a temporary employee may not be for a period of time greater than one year.

3. Temporary employees are employed at the will of the District and have no expectation of continued employment and their employment may be terminated at any time without cause. Temporary employees are not career employees or provisional employees as defined by Utah Code and the policies of this District.

E. For purposes of this policy, the following definitions apply to Contracted Service Providers:

1. Contracted Service Providers are individuals regardless of employment status (full or part-time) who by nature of their profession are not required to hold a professional certificate issued by the Utah State Board of Education who are paid by contract to provide specific types of services for the District but who are not employees, are not on the District payroll and do not receive the same benefits provided to regular employees of the District.

F. For purposes of this policy, the following definitions apply to Extra Duty Contracts

1. An employee who is given extra duty assignments in addition to a primary assignment, such as a teacher who also serves as a coach or activity advisor, is a temporary employee in those extra duty assignments and may not acquire career status beyond the primary assignment.

2. There are no rights to a due process hearing if a person is released from coaching or an extra duty position. A person may be released from a coaching or extracurricular position at the discretion of the Board who has delegated these decisions to the Superintendent.

G. For purposes of this policy, the following definitions apply to an employee:

1. A person, other than the District superintendent or business administrator, who is a career or provisional employee of the

District.

H. For purposes of this policy, the following definitions apply to Contract Term or Term of Employment:

1. The term of employment is the period of time during which an employee is engaged by the District under a contract of employment, whether oral or written. Notwithstanding, all contracts of employment shall be in writing.

I. For purposes of this policy, the following definitions apply to Dismissal or Termination Employee Status:

1. An employee shall be deemed to be discharged upon occurrence of any of the following events:

a. Termination of the status of employment of an employee.

b. Failure to renew the employment contract of a career employee.

c. Reduction in salary of an employee not generally applied to all employees of the same category employed by the District during the employee's contract term.

d. Change of assignment of an employee with an accompanying reduction in pay unless the assignment change and salary reduction are agreed to in writing.

J. For purposes of this policy, the following definitions apply to unsatisfactory performance:

1. A deficiency in performing work tasks which may be:

a. Due to insufficient or undeveloped skills or a lack of knowledge or aptitude; and

b. Remediated through training, study, mentoring, or practice.

2. Does not include the following conduct that is designated as a cause for termination or a reason for license discipline:

a. A violation of work policies;

b. A violation of District policies, State Board of Education rules, or law;

c. A violation of standards of ethical, or professional conduct; or

d. Insubordination.

K. For purposes of this policy, the following definitions apply to Substantially different positions:

1. Different job title or position and

2. Different classification on the pay scale and

3. Different composite of skills, effort, and responsibility.

II. **Causes for Dismissal or Non-Renewal**

A. Any employee may be suspended or discharged during a contract term for any of the following:

1. Insubordination or failure to comply with directives from supervisors;

2. Incompetence;

3. Conviction, including entering a plea of guilty or nolo contendere (no contest), of a felony or misdemeanor involving moral turpitude or immoral conduct;

4. Conduct which may be harmful to students or to the District;

5. Improper or unlawful physical contact with students;

6. Any violation of the District's Employee Code of Conduct, Policy 5082 - Employee Bullying, Cyber-Bullying, Hazing, and Abusive Conduct;

7. Violation of District policy, State Board of Education rules, or law;

8. Unprofessional conduct not characteristic of or befitting a District employee including a violation of standards of ethical, or professional conduct;

9. Manufacturing, possessing, using, dispensing distributing, selling and/or engaging in any transaction or action to facilitate the use, dispersal or distribution of any illicit (as opposed to authorized) drugs or alcohol on District premises or as a party of any District activity;

10. Current addiction to or dependency on a narcotic or other controlled substance.

11. Dishonesty or falsification of any information supplied to the District; including data on application forms, employment records, time sheets, or other information given to the District;

12. Engagement in sexual harassment of a student or employee of the District;

13. Neglect of duty, including unexcused absences, excessive tardiness, excessive absences, and abuse of leave policies or failure to maintain certification;;

14. Deficiencies pointed out as part of any appraisal or evaluation;

15. Failure to fulfill duties or responsibilities or a violation of work rules;

16. Inability to maintain discipline in the classroom or at assigned school-related functions;

17. Drunkenness or excessive use of alcoholic beverages or controlled substances;

18. Disability not otherwise protected by law that impairs performance of required job duties;

19. Failure to maintain an effective working relationship, or to maintain good rapport with parents, co-workers, the community or colleagues;

20. Failure to obtain and maintain requirements for licensure or certification;

21. Unsatisfactory performance;

22. For any other reason justifying termination of employment for cause.

III. **Termination for Unsatisfactory Performance, Procedural Due Process, and Notice to Career Employee of Unsatisfactory Performance**

A. If the District intends not to renew the contract of a career employee for reasons of unsatisfactory performance it shall:

1. Notify the employee at least 30 calendar days prior to issuing a notice of intent not to renew the employee s contract that continued employment is in question and the reasons for anticipated non-renewal;

2. The Principal or designee shall provide and discuss with the employee written documentation clearly identifying the deficiencies in performance;

3. The Principal or designee shall develop and implement a plan of assistance, in accordance with procedures and standards established by Policy 5061 Licensed Educator Evaluation, to allow the employee an opportunity to improve performance;

4. Provide to the employee a sufficient time period to successfully complete the plan of assistance of at least 30 calendar days but not more than 120 calendar days in which to correct the deficiencies; except the 120-day limit may be extended when:

    a. An employee is on leave from work during the time period the plan of assistance is scheduled to be implemented; and the leave was approved and scheduled before the written notice intent not to renew was provided; or

    b. The leave is specifically approved by the Board.

5. The time period to correct the deficiencies may continue into the next school year;

6. The time period to implement the plan of assistance and correct the deficiencies shall begin when the employee receives the written notice provided under Subsection (i) and end when the

determination is made that the employee has successfully remediated the deficiency or notice of intent to not renew or terminate the employee's contract is given in accordance with Subsection (viii);

7. The Principal or designee shall reevaluate the employee's performance;

8. If upon a reevaluation of the employee's performance, the District determines the employee's performance is satisfactory, and within a three-year period after the initial documentation of unsatisfactory performance for the same deficiency pursuant to Subsection (ii), the employee's performance is determined to be unsatisfactory, the District may elect to not renew or to terminate the employee's contract.

9. If the employee's performance remains unsatisfactory after reevaluation, the Superintendent or designee shall give notice of intent to not renew or to terminate the employee s contract, which shall include written documentation of the employee's deficiencies in performance.

10. Nothing in this Policy shall be construed to require compliance with or completion of evaluations prior to non-renewal of a career employee s contract.

11. An employee whose performance is unsatisfactory may not be transferred to another school unless the Board specifically approves the transfer of the employee.

IV. Notice of Intent not to Renew Contract of Career Employee

A. If the District intends not to renew the contract of employment of a career employee after giving notice that continued employment is in question, it shall:

1. Give notice that a contract of employment will not be offered for the following school year to the individual.

2. Issue notice at least 30 calendar days before the end of the contract term of the individual.

3. Serve notice by personal delivery or certified mail to the employee s most recent address shown on the district's personnel records.

V. **Notice of Intent to Terminate Employment During Term of Contract**

A. If the District intends to terminate an employee's contract during the contract term, the District shall:

1. Give written notice of that intent to the employee;

2. Serve the notice by personal delivery or by certified mail addressed to the individual's last known address.

3. Serve the notice at least 30 calendar days prior to the proposed date of termination;

4. State the date of termination and detailed reasons for termination.

5. Give notice of the individual's right to appeal the decision to terminate employment and the right to a hearing and the right to legal counsel, to present evidence, cross-examine witnesses and present arguments at the hearing.

6. Notify the employee that failure to request a hearing within 15 calendar days after the notice of termination was either personally delivered or mailed to the employee's most recent address shown on the district's personnel records shall constitute a waiver of the right to contest the decision to terminate.

VI. **Notice of Intent Not to Offer a Contract to a Provisional Employee**

A. If the District intends not to offer a contract of employment for the succeeding school year to a provisional employee, it shall give notice at least 60 calendar days before the end of the provisional employee s contract term that the employee will not be offered a contract for a following term of employment. Because provisional employees do not have an expectation of continued employment, they do not have a right to grieve the decision not to renew employment and do not have a right to a hearing.

B. A provisional employee that had previously earned career status within the district and performed satisfactorily will be given the opportunity to assume employment within the previously earned career status job category, if a

position they are qualified for is available. Compensation and benefits will be based on the career status job and not the provisional position.

VII. Notice of Intent to Terminate or Not Offer a Contract to a Temporary Employee

A. Temporary employees will be given notice of a minimum of 10 working calendar days of the termination of their employment. Because temporary employees do not have an expectation of continued employment, they do not have a right to grieve the decision to terminate or not to extend employment and do not have a right to a hearing.

B. Expectation of Continued Employment in Absence of Notice

1. In the absence of a notice, a career or provisional employee is considered employed for the next contract term with a salary based upon the salary schedule applicable to the class of employees into which the individual falls. This provision does not preclude the dismissal of a career or provisional employee during the contract term for cause.

VIII. Right to an Informal Conference

A. A notice of intention not to renew the contract of a career employee or of an intention to terminate the contract of a career or provisional employee during its term must advise the individual that he or she may request an informal conference before the Superintendent or Superintendent s designee. The request for an informal conference must be made in writing and delivered to the Superintendent within 10 calendar days of the date on the notice of intention not to renew or notice of termination during the contract term. The informal conference will be held as soon as is practicable.

B. Suspension pending a hearing may be without pay if the Superintendent or a designee determines after the informal conference, or after the employee had an opportunity to have an informal conference, that it is likely that the reasons for cause will result in termination.

IX. Employee's Right to Hearing

A. A notice of intention not to renew the contract of a career employee or of an intention to terminate the contract of a career or provisional employee during its term must also advise the individual that if after the informal

conference the employee wishes a hearing on the matter, he or she must submit written notice to that effect to the superintendent's office within five (5) working days of the informal conference. If the employee wishes to not have an informal conference, but does wish to have a hearing, he or she must submit written notice to that effect within 15 calendar days of the date on the notice of intent not to renew or notice of termination during the contract term.

B. Upon timely receipt of the notice, the Superintendent will notify the Board, which will then either appoint a hearing examiner or hearing board or determine to hear the matter itself. In either case, the Board will then send notice of the date, time and place of hearing to the Superintendent and to the employee. If the employee does not request a hearing within 15 calendar days, then the employee shall have waived any right to a hearing and to contest the decision.

X. Appointing a Hearing Examiner

A. If the Board of Education determines that the hearing shall be conducted by a hearing examiner or board, it shall so advise the Superintendent to appoint a board of three District administrators who have no substantial knowledge of the facts of the case or select an independent hearing examiner. In so appointing a hearing examiner or hearing board, the Board of Education may delegate its authority to the hearing officer or hearing board to make findings and decisions relating to the employment of the employee that are binding upon both the employee and the Board of Education. In the absence of an express delegation, the Board retains the right to make its own decision based on the factual findings of the hearing officer.

XI. Rights of Employee at a Hearing

A. At the hearing, the employee and administration each have right to counsel, to produce witnesses, to hear testimony, to cross-examine witnesses, and to examine documentary evidence.

XII. Hearing Decision

A. Within 15 calendar days after the hearing, the person or entity that conducted the hearing, whether the hearing examiner, hearing board, or Board of Education, shall issue written findings and conclusions deciding the matter. These shall be provided to the employee by email and a hard

copy by mail or personal delivery.

B. In the event the decision of the board or hearing officer is to not terminate the employment of the employee, then the employee shall be reinstated and back pay shall be paid if the employee was suspended without pay pending a hearing.

XIII. **Appeal of Decision—**
The final decision or action of the Board may be appealed to the UtahCourt of Appeals as provided in Utah Code § 53G-11-515(5). Utah Code § 53G-11-515(5) (2021)

~~XIII.~~XIV. **Suspension During Investigation**

A. The active service of an employee may be suspended by the Superintendent pending a hearing if it appears that the continued employment of the individual may be harmful to students or to the District. The employee shall be provided written notice of the suspension, which may be included with written notice of termination of employment during the contract term or notice of non-renewal of contract.

~~XIV.~~XV. **Necessary Staff Reduction Not Precluded**

A. Nothing in this policy prevents staff reduction if necessary to reduce the number of employees because of the following:

1. Declining student enrollments in the district;

2. The discontinuance or substantial reduction of a particular service or program;

3. The shortage of anticipated revenue after the budget has been adopted; or

4. School consolidation.

XVI.
~~XV.~~XVII. **No Verbal Agreements**

A. It is the policy of the District that all agreements with employees must be written; there are no verbal agreements because all agreements must be approved by the Board of Education. Only the Board of Education has authority to hire and fire unless such authority has been expressly delegated in writing.~~.~~

~~XVI.~~XVIII. **Notification to Utah Professional Practices Advisory Commission**

A. The Superintendent shall notify the Utah Professional Practices Advisory Commission ("UPPAC") ~~if an educator is determined, pursuant to an administrative or judicial action, to have had disciplinary action taken for, or to have engaged in:~~ if an educator is determined, in any judicial or administrative proceeding, to have violated any of the Utah Educator Standards. The Superintendent shall also notify UPPAC within 30 days of receiving an allegation from a parent that an educator has violated any of the Utah Educator Standards. If possible, the notification shall be made using the form provided by the UPPAC Executive Secretary. The Superintendent shall also notify UPPAC of any criminal charges filed by a prosecuting agency. For each matter about which notice is given, the Superintendent shall also notify UPPAC of the related investigation or proceeding, any disciplinary action taken (or that no action was taken), the evidence supporting that decision, and any evidence that may be relevant if UPPAC chooses to investigate the matter. In submitting the notification to UPPAC, the Superintendent may make a recommendation to the UPPAC Executive Secretary regarding whether UPPAC investigation would be appropriate under the circumstances, taking into consideration any employment action taken by the District.

~~A.~~

~~1. Inappropriate behavior with the potential to lead to conviction, including entering a plea of guilty or nolo contendere (no contest), of a felony or misdemeanor involving moral turpitude.~~

~~2. Unprofessional conduct, or professional incompetence which results in suspension for more than one week or termination, requires mandatory licensing discipline under Utah Admin Rules, or which otherwise warrants Commission review.~~

Legal References:
Utah Code § 53G-11-501(3) (2026)
Utah Code § 53G-11-503 (2018)
Utah Code § 53G-11-501(12) (2026)
Utah Code § 53G-11-503 (2018)
Utah Code §53G-11-501(16) (2026)
Utah Code § 53G-11-501(8) (2026)
Utah Code § 53G-11-501(6) (2026)
Utah Code § 53G-11-501(17) (2026)
Utah Code § 53G-11-514 (2018)
Utah Code § 53G-11-517 (2018)
Utah Code § 53G-11-513 (2018)
Utah Code § 53G-11-513 (2018)
Utah Code § 53G-11-513 (2018)
Utah Code § 53G-11-513 (2018)
Utah Code § 53G-11-513 (2018)
Utah Code § 53G-11-515(1) (2021)
Utah Code § 53G-11-515(2) (2021)
Utah Code § 53G-11-515(4) (2021)
Utah Code § 53G-11-513 (2018)
Utah Code § 53G-11-515(5) (2021)
Utah Code § 53G-11-513 (2018)
Utah Code § 53G-11-516 (2018)
Utah Admin. Rules R277-217-5 (November 21, 2025)

~~Utah Code § 53G-11-501(3) (2019)~~
~~Utah Code § 53G-11-503 (2018)~~
~~Utah Code § 53G-11-501(10) (2019)~~
~~Utah Code § 53G-11-501~~
~~Utah Code § 53G-11-501(14) (2019)~~
~~Utah Code § 53G-11-501(7) (2019)~~
~~Utah Code § 53G-11-501(5) (2019)~~
~~Utah Code § 53G-11-501(15) (2019)~~
~~Utah Code § 53G-11-514 (2018)~~

~~Utah Code § 53G-11-517 (2018)~~
~~Utah Code § 53G-11-513 (2018)~~
~~Utah Code § 53G-11-516 (2018)~~

~~Utah Admin. Rules~~
~~R277-515~~
~~Utah Admin. Rules R277-516-8(2) (September 21, 2017)~~

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