

Study Session and Business Meeting
Tuesday, November 28, 2017 Mountain Time

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

1. **STUDY SESSION – OPEN MEETING** - 4:00 p.m.
 - 1.A. Discussion of International Baccalaureate Program
 - 1.B. Update on Dual Immersion Visas
 - 1.C. Presentation on Proposed 2018-19 Traditional, Year-round and AB School Calendars
 - 1.D. Student Fees
 - 1.E. Discussion on Policy DP333 Leave – Sabbaticals
 - 1.F. Administrative Policies from Joint Relations Committee (JRC)
 - 1.G. Avenues for Community Outreach by Board Members
 - 1.H. Discussion on Board Policies
 - 1.I. Review of Administrative Policy A11 Naming of Facilities
 - 1.J. Board/Staff Follow-up to Prior Board Discussions
 - 1.K. Future Agenda Items
2. **GENERAL SESSION – OPEN MEETING** - 6:30 p.m.
 - 2.A. Pledge of Allegiance
 - 2.B. Reverence
 - 2.C. Celebrating Schools
 - 2.D. Resolutions of Appreciation
 - 2.E. Recognitions
 - 2.F. School Recognitions
3. **Patron Comments**
4. **General Business - Motion to Approve Consent Agenda Items**
 - 4.A. Board Minutes
 - 4.B. Updates to Board Policy GP101 Governing Style
5. **General Business - Motion to Accept Consent Agenda**
 - 5.A. Expenditures
 - 5.B. Financial Statements
 - 5.C. Personnel – Licensed and Education Support Professionals
 - 5.D. Recommendation to Issue Certificates for Home Instruction
6. **Bids**
 - 6.A. Nutrition Services - Produce
 - 6.B. Career and Technical Education - Vehicle Lifts and Garage Equipment
 - 6.C. Transportation - New CNG & Diesel Buses
7. **Special Business Items**
 - 7.A. Recommendation to Adopt the Comprehensive Annual Financial Report (CAFR) for Fiscal Year Ended June 30, 2017
 - 7.B. Recommendation to Approve Proposed 2018-19 Traditional, Year-round and AB School Calendars
8. **Information Items**

8.A. Superintendent's Report

9. Discussion Items

9.A. Committee Reports and Comments by Board Members

9.B. **Curriculum Update in Literacy and Math**

10. Motion to Adjourn to Closed Session

11. POTENTIAL CLOSED SESSION

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

11.B. Property

11.C. Potential Litigation

11.D. Negotiations

11.E. Security



Dual Language Immersion

2017-2018

Jordan School District

2017- 2018

Elementary DLI Enrollment

School	Language	1st Grade	2nd Grade	3rd Grade	4th Grade	5th Grade	6th Grade	Total
Eastlake	Chinese	60	44	46	49	39	35	273
Foothills	Chinese	47	46	45	39	39	36	252
Monte Vista	Chinese	49	54	38	38	48	40	267
Southland	Chinese	56	56	53	51	41	43	300
TOTAL	CHINESE	212	200	182	177	167	154	1092
Herriman	Spanish	56	53	52	50	50	38	299
Riverside	Spanish	54	54	46	54	45	50	303
Welby	Spanish	56	52	54	50	43	52	307
Heaetland	Spanish				31	34	28	93
Majestic	Spanish				8	16	12	36
TOTAL	SPANISH	166	159	152	193	188	180	1038
Fox Hollow	French	58	56	43	54	39	43	293
TOTAL	FRENCH	58	56	43	54	39	43	293
Bluffdale	Portuguese	58	63	56	53	48	49	327
TOTAL	PORTUGUESE	58	63	56	53	48	49	327
TOTALS		494	478	433	477	442	426	2,750

2017- 2018 DLI Middle School Enrollment



School	Language	7th Grade	8th Grade	9th Grade	TOTAL
Copper Mountain	Chinese	33	40	0	73
Fort Herriman	Chinese	34	40	0	74
Oquirrh Hills	Chinese	39	31	0	70
South Jordan	Chinese	47	40	0	87
Total	Chinese	153	151	0	304
Sunset Ridge	French	47			47
Total	French				47
West Jordan	Spanish	22	77	54	153
Total	Spanish				153
TOTALS					504

Dual Immersion Teachers

Target Language Teachers

- **Chinese** 24 Elementary
4 Secondary
- **Spanish** 22 Elementary
2 Secondary
- **French** 6 Elementary
1 Secondary
- **Portuguese** 6 Elementary
- **TOTAL: 65**
- 29 International Guest Elementary Teachers
(12 Chinese, 10 Spanish, 4 French and 3 Portuguese)
- 2 International Guest Secondary Teachers
(1 Chinese and 1 Spanish)
- 29 Elementary U.S Citizen Teachers
- 5 Secondary U.S. Citizen Teachers
- 60 English Partner Teachers

DLI Staffing Challenges



- Critical Need -Language Teachers-
Hard to Fill/Short Supply
- Depend on State Connection with Organized Guest Teacher
- Spanish are the most difficult – local citizen licensing issues
- Need to make hiring easier for principals
- Cannot sustain without international guest teachers programs
 - New negotiations for Hong Kong and Taiwan guest teachers are able to stay longer
 - Continual need for PD Training and Mentoring
 - Moving to another district for more money
 - Sponsoring VISAS

H-1B VISA



- H-1B visa is a temporary work visa given to foreign workers with a job offer in a specialty occupation in the U.S.
- The H-1B visa is initially granted for up to three years, but may then be extended to a maximum of six years with additional application fee.
- Professional level job that requires you to have a bachelor's degree or higher, can come under the H-1B visa for specialty occupations.
- H-1B visas are subject to an annual visa cap each financial year.
- Current immigration law allows for a total of 85,000 new H-1B visas to be made available each government fiscal year. This number includes 65,000 new H-1B visas available for overseas workers in specialty (professional) level occupations with at least a bachelor's degree, with an additional 20,000 visas available for those specialty workers with an advanced degree from a US academic institution.

H-1B VISA (cont.)



- In recent years the H-1B visa cap has been heavily oversubscribed near the beginning of April each year. USCIS then holds a lottery for the available H1-B.
- The beneficiary of the H-1B visas cannot start work until October 1st.
- If a teacher's H-1B visa contract is revoked, the employer is responsible to offer to pay the H-1B worker for the reasonable costs of return transportation abroad.
- Financial Cost: Visa Application \$460.00, Fraud Protection \$500.00, Attorney Fees approximate \$2500.00 - \$5000.00

Q1 VISA

- A Q1 Visa is temporary (only 15 months) for an adult to participate in training, employment or a cultural exchange program.
- A Q1 Visa is sometimes applied for in addition to a H1-B visa to make it possible for a teacher to start teaching before the October date required for an H1-B visa.
- The Q1 visa holder must be employed for a role that involves sharing the person's culture, such as its attitude, customs, history, heritage, philosophy and/or traditions
- Financial Cost: visa, \$460.00, approximate attorney fees, \$2500.00 - \$5000.00



Teacher Preparation for H-1B Visa



- Pass English OPT with an advance level
- Transcripts translated and evaluated to meet qualification for Utah teacher license
- DLI and World Language Endorsement
- Pass Praxis in the language content area teaching
- Take and pass DLI Fundamental class
- Must have attended AUDII for two years

H1B & Q1 Visas

Advantages

- Program sustainability
- Retain quality dual immersion teachers
- Build and maintain cohesive teams and PLC's
- Compete with other school districts who are sponsoring H-1B and Q1 visas

Disadvantages

- Financial/Need for additional funds
- Need to apply for both Q1 and H-1B visas necessary in order to have teachers here for the start of new school year
- The need to pay airfare for the teacher to return home if contract is revoked



Proposed Cost for Visa



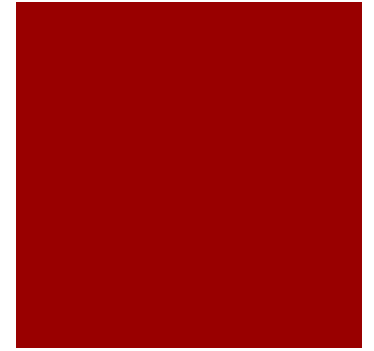
2017-2018

- Need Q1 Visas
- Q1 cost up to \$5,000.

Propose for Future

- Need H-1B for previous Q1 visa up to \$5,000.
- New Q1 Visa \$5,000. per visa
- Total at least \$10,000. if only sponsoring one per year.

Proposed Criteria for Funding Teacher Visa



- Teacher's Jordan Evaluation System (JES) Results
- Principal Recommendation
- Community Recommendation
- Student results
 - 1st-3rd DIBELs, Benchmark
 - 3rd-6th AAPPL, Sage, Benchmarks
 - Middle School - AAPPL

Questions ?



Jordan School District
TRADITIONAL SCHOOL YEAR CALENDAR
ELEMENTARY & MIDDLE SCHOOLS
2018-2019

Induction Meetings for Elementary Teachers New to the District..... Fri/Mon., August 10, 13, 2018
 Induction Meetings for Secondary Teachers New to the District..... Tues./Wed., August 14, 15, 2018
 *All Teachers at Local Schools..... Thursday, August 16 - 17, 2018
 7th Grade Orientation..... Tuesday, August 21, 2018
 Beginning of Classwork for Students (Grades 1-9) Wednesday, August 22, 2018
 Kindergarten (only) testing Wednesday, August 22 – Wednesday, August 29, 2018
 Kindergarten Classwork Begins Thursday, August 30, 2018
 Close of Classwork for Students Friday, May 31, 2019
 *Check-out Day for Teachers Monday, June 3, 2019

HOLIDAYS AND OTHER DAYS SCHOOL WILL BE CLOSED

Labor Day Recess Monday, September 3, 2018
 Compensatory Recess - Middle School Parent-Teacher Conferences** Friday, October 5, 2018
 (see Middle School Conference schedule below)
 Fall Recess Thursday, Friday, October 18-19, 2018
 All Grade Transmittal Day (Students do not attend) Friday, October 26, 2018
 Compensatory Recess for Elementary Parent-Teacher Conferences** Friday, November 9, 2018
 (see Elementary School Conference schedule below)
 Thanksgiving Recess Wednesday, Thursday, Friday, November 21, 22 & 23, 2018
 Winter Recess..... Monday, December 24, 2018 – Tuesday, January 1, 2019
 School resumes on Wednesday, January 2, 2019
 All-Grade Transmittal Day (Students do not attend) Monday, January 14, 2019
 Dr. Martin Luther King, Jr. Day Recess Monday, January 21, 2019
 Compensatory Recess for Middle Parent-Teacher Conferences** Friday, February 15, 2019
 (see Middle School Conference schedule below)
 Washington/Lincoln Day Recess..... Monday, February 18, 2019
 Elementary Grade Transmittal Day (Students do not attend) Friday, March 1, 2019
 Compensatory Recess for Elementary Parent-Teacher Conferences** Friday, March 8, 2019
 (see Elementary School Conference schedule below)
 Secondary Grade Transmittal Day (Students do not attend) Friday, March 22, 2019
 Spring Recess Monday, April 15, 2019 – Friday, April 19, 2019
 School resumes on Monday, April 22, 2019
 Kindergarten Testing – Individual Appointments Friday, May 17, 2019 – Friday, May 24, 2019
 Memorial Day Recess Monday, May 27, 2019

FALL PARENT-TEACHER CONFERENCE SCHEDULE

Middle School Wednesday, October 3, 2018, Thursday, October 4, 2018
 Elementary School..... Wednesday, November 7, 2018, Thursday, November 8, 2018

SPRING PARENT-TEACHER CONFERENCE SCHEDULE

Middle School Tuesday, February 12, 2019, Wednesday, February 13, 2019
 Elementary School..... Wednesday, March 6, 2019, Thursday, March 7, 2019

END OF QUARTERS

1st Quarter—Thursday, October 25, 2018 (44 Days) 2nd Quarter—Friday, January 11, 2019 (45 Days)
 3rd Quarter—Thursday, March 21, 2019 (46 Days) 4th Quarter—Friday, May 31, 2019 (44 Days)

*184 Contract Days (students attend 179 days – One (1) Professional Development Day is included in the first 4 days of school)
 **Counted as Days in School

Emergency closures in traditional schools will be made up first on Washington and Lincoln Day, then on Spring Recess.

Jordan School District

ELEMENTARY AND SECONDARY TRADITIONAL CALENDAR

2018-2019

Legend
Elementary New Teacher Induction (NTI) is Aug. 10, 13; Secondary NTI is August 14, 15, 2018.

.....	Elem & Mid School Begins
.....	High School Begins
all grades	Grade Transmittal Days - STUDENTS DO NOT ATTEND
AGTD	
elementary	Grade Transmittal Days - STUDENTS DO NOT ATTEND
EGTD	
secondary	Grade Transmittal Days - STUDENTS DO NOT ATTEND
SGTD	
PD/7	Elem. Prof. Development Day/7th Grade Orient.
EPTC	Elementary school Parent-Teacher Conferences
EC	Elementary school only Parent-Teacher Comp Day - No School
MPTC	Middle school Parent-Teacher Conferences
MSC	Middle school only Parent-Teacher Comp Day - No School
HPTC	High school Parent-Tch Conf., noon-8pm. No school for HS students.
.....	College Prep Day/ACT & 1/2 Day PD (See notes)
.....	End of Quarter
.....	School Recess Day
.....	School begins/ends

Grade Transmittal Days -
October 26, January 14, March 1 (Elem. only) & March 22 are reserved for the analysis of student performance, correcting / grading of student work, and grade transmittal.

	M	T	W	H	F	
AUGUST				1	2	3
						Elem NTI
	6	7	8	9	10	
	Elem NTI	Sec NTI	Sec NTI	Tchrs @ Schools		
	13	14	15	16	17	
Tchrs @ Sch	PD/7					
20	21	B 22	A 23	B 24		
			Kind. Starts			
A 27	B 28	A 29	B 30	A 31		

	M	T	W	H	F
SEPTEMBER		Labor Day			
	3	B 4	A 5	B 6	A 7
	B 10	A 11	B 12	A 13	B 14
	A 17	B 18	A 19	B 20	A 21
	B 24	A 25	HPTC	B 27	A 28

	M	T	W	H	F
OCTOBER			MPTC	MPTC	MSC
	B 1	A 2	B 3	A 4	B 5
	A 8	B 9	A 10	B 11	A 12
	B 15	A 16	B 17	Fall Recess	
	A 22	B 23	A 24	B 25	AGTD
A 29	B 30	A 31			

	M	T	W	H	F
NOVEMBER				B 1	A 2
	B 5	A 6	EPTC	EPTC	EC
	B 12	A 13	B 14	A 15	B 16
	A 19	B 20	Thanksgiving Recess		
	A 26	B 27	A 28	B 29	A 30

	M	T	W	H	F
DECEMBER	B 3	A 4	B 5	A 6	B 7
	A 10	B 11	A 12	B 13	A 14
	B 17	A 18	B 19	A 20	B 21
	Winter Recess				
	24	25	26	27	28
31					

	M	T	W	H	F	
JANUARY				1	A 2	
	B 7	A 8	B 9	A 10	B 11	
	AGTD	14	A 15	B 16	A 17	B 18
	ML King	21	A 22	B 23	A 24	B 25
	A 28	B 29	A 30	B 31		

	M	T	W	H	F	
FEBRUARY					A 1	
	B 4	A 5	B 6	A 7	B 8	
	A 11	B 12	MPTC	MPTC	MSC	
	Wash/ Lincoln	18	B 19	ACT	A 20	B 21
	A 25	B 26	HPTC	A 28		

	M	T	W	H	F	
MARCH					EGTD	
				B 1		
	A 4	B 5	A 6	EPTC	EPTC	EC
	B 11	A 12	B 13	A 14	B 15	
	A 18	B 19	A 20	B 21	SGTD	
A 25	B 26	A 27	B 28	A 29		

	M	T	W	H	F
APRIL	B 1	A 2	B 3	A 4	B 5
	A 8	B 9	A 10	B 11	A 12
	Spring Recess				
	15	16	17	18	19
	B 22	A 23	B 24	A 25	B 26
A 29	B 30				

	M	T	W	H	F
MAY				A 1	B 2
	B 6	A 7	B 8	A 9	B 10
	A 13	B 14	A 15	B 16	A 17
	Kindergarten Testing				
	20	21	22	23	24
Mem Day	27	A 28	B 29	HS Grad.	School ends
			30	31	

Notes:
 *Nov.7 - 11th grade does NOT attend. 10th & 12th attend 1/2 day AM - 1/2 day Teacher Professional Development.
 *Feb.20 - 10th & 12th grades do NOT attend - ACT for 11th grade AM - 1/2 day Teacher Professional Development

Elementary Grading Periods 1st: Aug.21-Oct. 26 2nd: Oct. 29 - Mar. 1 3rd: Mar. 4-June 5
Secondary Grading Periods 1st Qtr: Aug. 22-Oct.25 (44 Days) 2nd Qtr: Oct. 29-Jan.11 (45 Days) 3rd Qtr: Jan. 15-March 21 (46 Days) 4th Qtr: March 25-May 31 (44 Days)
Emergency Closures - Traditional school days are made up on President's Day first, then Spring Recess.
High School Graduations May 30, 2019

Jordan School District

MIDDLE SCHOOL CALENDAR

2018-2019

Legend	
Secondary New Teacher Induction (NTI) is August 14th & 15th, 2018.	
all grades	
AGTD	Grade Transmittal Days - STUDENTS DO NOT ATTEND
secondary	
SGTD	
PTC	Middle School Parent-Teacher Conferences
MSC	Middle School Parent-Teacher Comp Day
	School Year Prep. Days
	End of Quarter
	School Recess Day
	School Begins/Ends

Grade Transmittal Days -
 October 26, January 14, & March 22 are reserved for the analysis of student performance, correcting / grading of student work, and grade transmittal.

Emergency Closures -
 Traditional school days are made up on President's Day first, then Spring Recess.

Secondary Grading Periods
 1st Qtr: Aug. 22-Oct.25 (44 Days)
 2nd Qtr: Oct. 29-Jan.11 (45 Days)
 3rd Qtr: Jan. 15-March 21 (46 Days)
 4th Qtr: March 25-May 31 (44 Days)

High School Graduation
 May 30, 2019

	M	T	W	H	F
AUGUST			1	2	3
	6	7	8	9	10
	13	Sec NTI 14	Sec NTI 15	Tchrs @ Schools 16	17
	Tchrs @ Sch 20	7th Orientation 21	School begins 22	23	24
	27	28	29	30	31

	M	T	W	H	F
SEPTEMBER	Labor Day 3	4	5	6	7
	10	11	12	13	14
	17	18	19	20	21
	24	25	26	27	28

	M	T	W	H	F
OCTOBER	1	2	PTC 3	PTC 4	MSC 5
	8	9	10	11	12
	15	16	17	Fall Recess 18	19
	22	23	24	44 25	SGTD 26
	29	30	31		

	M	T	W	H	F
NOVEMBER				1	2
	5	6	7	8	9
	12	13	14	15	16
	19	20	Thanksgiving Recess 21	22	23
	26	27	28	29	30

	M	T	W	H	F
DECEMBER	3	4	5	6	7
	10	11	12	13	14
	17	18	19	20	21
	Winter Recess 24-28				
	31				

	M	T	W	H	F
JANUARY		1	2	3	4
	7	8	9	10	45 11
	AGTD 14	15	16	17	18
	ML King 21	22	23	24	25
	28	29	30	31	

	M	T	W	H	F
FEBRUARY					1
	4	5	6	7	8
	11	PTC 12	PTC 13	14	MSC 15
	Wash/ Lincoln 18	19	20	21	22
	25	26	27	28	

	M	T	W	H	F
MARCH					1
	4	5	6	7	8
	11	12	13	14	15
	18	19	20	46 21	SGTD 22
	25	26	27	28	29

	M	T	W	H	F
APRIL	1	2	3	4	5
	8	9	10	11	12
	Spring Recess 15-19				
	22	23	24	25	26
	29	30			

	M	T	W	H	F
MAY			1	2	3
	6	7	8	9	10
	13	14	15	16	17
	20	21	22	23	24
	Mem Day 27	28	29	7th Last Day 30	School Ends 31

Notes:

*7th Grade Orientation Aug. 21 - 8th and 9th grades do NOT attend.

*School ends for 7th grade on May 30th.

Jordan School District
TRADITIONAL SCHOOL YEAR CALENDAR
HIGH SCHOOL
2018-2019

Induction Meetings for Secondary Teachers New to the District..... Tues./Wed., August 14, 15, 2018
 *All Teachers at Local Schools..... Thursday, August 16, 2018
 Beginning of Classwork for Students..... Tuesday, August 21, 2018
 Close of Classwork for Students Friday, May 31, 2019
 *Check-out Day for Teachers Monday, June 3, 2019

HOLIDAYS AND OTHER DAYS SCHOOL WILL BE CLOSED

Labor Day Recess Monday, September 3, 2018
 High School Parent-Teacher Conferences (no classes held) ** Wednesday, September 26, 2018
 Fall Recess Thursday, Friday, October 18-19, 2018
 Secondary Grade Transmittal Day (Students do not attend) Friday, October 26, 2018
 College Preparation Day Wednesday, November 7, 2018
 (10th and 12th Grades only AM – no school 11th Grade) Teacher Professional Development Day in PM
 Thanksgiving Recess Wednesday, Thursday, Friday, November 21, 22, & 23, 2018
 Winter Recess..... Monday, December 24, 2018 – Tuesday, January 1, 2019
 School resumes on Wednesday, January 2, 2019
 All-Grade Transmittal Day (Students do not attend) Monday, January 14, 2019
 Dr. Martin Luther King, Jr. Day Recess Monday, January 21, 2019
 Washington/Lincoln Day Recess..... Monday, February 18, 2019
 High School ACT Testing Wednesday, February 20, 2019
 (11th Grade AM, no school 10th and 12th Grades) Teacher Professional Development Day in the PM
 High School Parent-Teacher Conferences (no classes held) ** Wednesday, February 27, 2019
 Secondary Grade Transmittal Day (Students do not attend) Friday, March 22, 2019
 Spring Recess..... Monday, April 15, 2019 – Friday, April 19, 2019
 School resumes on Monday, April 22, 2019
 Memorial Day Recess Monday, May 27, 2019

GRADUATIONS

Graduations Thursday, May 30, 2019
 Bingham, Copper Hills, Herriman, Riverton, River's Edge, South Valley, Valley, West Jordan

PARENT-TEACHER CONFERENCE SCHEDULE

Fall High School Conferences..... Wednesday, September 26, 2018
 Spring High School Conferences Wednesday, February 27, 2019

END OF QUARTERS

1st Quarter—Thursday, October 25, 2018 (44 Days) 2nd Quarter—Friday, January 11, 2019 (45 Days)
 3rd Quarter—Thursday, March 21, 2019 (46 Days) 4th Quarter—Friday, May 31, 2019 (44 Days)

*184 Contract Days (students are in school 179 days-1 Professional Development Day is incorporated into the Calendar – ½ day on November 8, 2017 and ½ day in February 27, 2018)

** Counted as Days in School

Emergency closures in traditional schools will be made up first on Washington and Lincoln Day, then on Spring Recess.

Jordan School District

HIGH SCHOOL CALENDAR

2018-2019

Legend
Secondary New Teacher Induction (NTI) is August 14th & 15th, 2018.

all grades	AGTD	Grade Transmittal Days - STUDENTS DO NOT ATTEND
secondary	SGTD	
PTC		High School Parent-Teacher Conferences - NO SCHOOL
College Prep Day/ACT & 1/2 Day PD (See notes)		
End of Quarter		
School Recess Day		
School begins/ends		

Grade Transmittal Days -
October 26, January 14, & March 22 are reserved for the analysis of student performance, correcting / grading of student work, and grade transmittal.

Emergency Closures -
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Secondary Grading Periods
1st Qtr: Aug. 22-Oct.25 (44 Days)
2nd Qtr: Oct. 29-Jan.11 (45 Days)
3rd Qtr: Jan. 15-March 21 (46 Days)
4th Qtr: March 25-May 31 (44 Days)

High School Graduation
May 30, 2019

	M	T	W	H	F	
AUGUST				1	2	3
	6	7	8	9	10	
		Sec NTI	Sec NTI	Tchrs @ Schools		
	13	14	15	16	17	
	Tchrs @ Sch	School Begins				
	20	21	22	23	24	
	A	B	A	B	A	
	27	28	29	30	31	

	M	T	W	H	F
DECEMBER	B	A	B	A	B
	3	4	5	6	7
	A	B	A	B	A
	10	11	12	13	14
	B	A	B	A	B
	17	18	19	20	21
	Winter Recess				
24	25	26	27	28	
	31				

	M	T	W	H	F
APRIL	B	A	B	A	B
	1	2	3	4	5
	A	B	A	B	A
	8	9	10	11	12
	Spring Recess				
	15	16	17	18	19
	B	A	B	A	B
22	23	24	25	26	
A					
	29	30			

	M	T	W	H	F
SEPTEMBER	Labor Day				
	3	4	5	6	7
	B	A	B	A	B
	10	11	12	13	14
	A	B	A	B	A
	17	18	19	20	21
	B	A	PTC	B	A
	24	25	26	27	28

	M	T	W	H	F	
JANUARY						
			1	2	3	4
	B	A	B	A	B	
	7	8	9	10	11	
					45	
	AGTD					
	14	15	16	17	18	
ML King	A	B	A	B		
21	22	23	24	25		
A	B	A	B			
	28	29	30	31		

	M	T	W	H	F	
MAY						
				1	2	3
	B	A	B	A	B	
	6	7	8	9	10	
	A	B	A	B	A	
	13	14	15	16	17	
	B	A	B	A	B	
20	21	22	23	24		
Mem Day	A	B	HS Grad	School ends		
27	28	29	30	31		

	M	T	W	H	F
OCTOBER	B	A	B	A	B
	1	2	3	4	5
	A	B	A	B	A
	8	9	10	11	12
	B	A	B	Fall Recess	
	15	16	17	18	19
	A	B	A	B	44
	22	23	24	25	26
	29	30	31		

	M	T	W	H	F
FEBRUARY					
					1
	B	A	B	A	B
	4	5	6	7	8
	A	B	A	B	A
	11	12	13	14	15
	Wash/ Lincoln	B	ACT	A	B
18	19	20	21	22	
A	B	PTC	A		
	25	26	27	28	

	M	T	W	H	F	
NOVEMBER						
					1	2
	B	A	College Prep Day	B	A	
	5	6	7	8	9	
	B	A	B	A	B	
	12	13	14	15	16	
	A	B	Thanksgiving Recess			
	19	20	21	22	23	
	26	27	28	29	30	

	M	T	W	H	F
MARCH					
					1
	A	B	A	B	A
	4	5	6	7	8
	B	A	B	A	B
	11	12	13	14	15
	A	B	A	B	46
	18	19	20	21	22
	25	26	27	28	29

Notes:
 *Nov. 7 - 11th grade does Not attend. 10th & 12th attend 1/2 day AM. 1/2 day Teacher Professional Development.
 *Feb. 20 - 10th & 12th Do Not Attend. ACT for 11th grade AM. 1/2 day Teacher Professional Development

Jordan School District Board of Education
November 28, 2017

Calendar Survey Results

Question

- Each fall, proposed school calendars are developed by a committee comprised of parents, teachers, classified employees, and administrators. These calendars are then voted on by the Board of Education and finalized in December for the following school year. The Board of Education is seeking your input before finalizing calendars for the 2018-19 school year. Please view the DRAFT versions of calendars for next school year and to submit your input. Comments received through the survey may influence the 2018-19 calendar, or may inform calendar policy changes in the future.
- Thank you for taking the time to review the proposed calendars and take the survey. Please submit any suggestions, concerns, positive comments, or questions you have regarding the proposed calendars.

Response Rate

- 423 Parents
- 190 Employees

Results

- Positive Response - 132
- Start and End
 - Start after Labor Day - 9
 - End by Memorial Day - 59
 - Start later – 17
 - Start earlier – 17
- Traditional/Year-Round
 - Prefer Traditional Calendar - 35
 - Prefer Year-Round Calendar – 18
 - Please Coordinate Year-Round and Traditional - 8

Results Continued

- Holidays
 - Late Start on July 25 – 4 positive responses
 - Late Start on July 25 – 14 negative responses
 - Longer Winter Break – 149
 - Appreciate Long Spring Break – 52
 - Spring Break Placement – 20
 - Longer Thanksgiving – 31
 - Longer Fall Break – 20
- Additional Comments
 - Combine Days Off – 41
 - Parent-Teacher Conferences - 25
 - Coordinate Schedules among Levels – 20

Jordan School District

YEAR-ROUND CALENDAR (Modified 45/15 Four Track)

2018-19

Induction Meetings for Elementary Teachers New to the District Tuesday & Wednesday, July 17-18, 2018

Teachers at Local Schools

Tracks A, B and C Thursday, Friday, & Monday, July 19 - 20 & 23, 2018

Track D Wednesday, Thursday, & Friday, August 8-10, 2018

Beginning of Classwork for Students

Tracks A, B and C Begin (2 Hour Late Start) Wednesday, July 25, 2018

Kindergarten (only) Testing (A,B,C Tracks) Wednesday, July 25 – Wednesday, August 1, 2018

Kindergarten Begins (A, B and C) Thursday, August 2, 2018

Track D Begins Monday, August 13, 2018

Kindergarten (only) Testing (D Track) Monday, August 13 – Monday, August 20, 2018

Kindergarten Begins (D Track) Monday, August 21, 2018

Professional Development Day for teachers (students do not attend) Tuesday, January 14, 2019

Kindergarten (only) testing Track A Friday – Friday, May 17 – May 24, 2019

Kindergarten (only) testing Tracks B, C and D Friday – Friday, Jun 14 – June 21, 2019

Close of Classwork for Students (Summer Break)

Track A Wednesday, June 5, 2019

Tracks B, C and D Tuesday, July 2, 2019

Check-out Day for Teachers

Track A Thursday, June 6, 2019

Tracks B, C and D Wednesday, July 3, 2019

HOLIDAYS AND OTHER DAYS SCHOOL WILL BE CLOSED

Labor Day Recess Monday, September 3, 2018

Fall Recess Thursday, Friday, October 18-19, 2018

Thanksgiving Recess Thursday, Friday, November 22-23, 2018

Winter Recess Begins Monday, December 24, 2018 – Tuesday, January 1, 2019

School resumes B/C/D Tracks Wednesday, January 2, 2019

Dr. Martin Luther King Jr. Recess Monday, January 21, 2019

Washington/Lincoln Day Recess Monday, February 18, 2019

Spring Recess Wednesday April 17, 2019 – Friday, April 19, 2019

School resumes B/C/D Tracks Monday, April 22, 2019

Memorial Day Recess Monday, May 27, 2019

PARENT-TEACHER CONFERENCE SCHEDULE

GRADE POSTING DEADLINES

	Fall	Spring	Fall	Spring
Track A	October 22-26, 2018	February 4-8, 2019	November 2, 2018	February 15, 2019
Track B	October 22-26, 2018	February 4-8, 2019	November 2, 2018	February 15, 2019
Track C	October 22-26, 2018	March 4-8, 2019	November 2, 2018	March 15, 2019
Track D	November 12-16 2018	March 4-8, 2019	November 30, 2018	March 15, 2019

TRACK CHANGE DAYS FOR TEACHERS

Students Do Not Attend

<p>Track A October 12, 2018 January 11, 2019 April 5, 2019</p>	<p>Track B September 21, 2018 December 21, 2018 March 15, 2019 June 6, 2019</p>
<p>Track C August 31, 2018 November 30, 2018 February 22, 2019 May 17, 2019</p>	<p>Track D November 2, 2018 February 1, 2019 May 3, 2019</p>

Teacher Contract Days (For the Modified 45/15 Four Track Schedule)

- 169 days of Instruction
- Two (2) days Parent-Teacher Conferences
- Three (3) days Preparation
- One (1) Professional Development Day
- One (1) day Teacher Check-out

Emergency closures in year-round schools will be made up first on Washington and Lincoln Day, then on Spring Recess.

Jordan School District YEAR-ROUND SCHOOL CALENDAR

2018-2019

■ A Track
 ■ B Track
 ■ C Track
 ■ D Track
 ■ Traditional Schedule
 Early Out Days
 ■ Weekends
 Recess Days/No School

	2018																															2018																															2018																															2018																														
	JULY							AUGUST							SEPTEMBER							OCTOBER							NOVEMBER							DECEMBER							JANUARY							FEBRUARY							MARCH							APRIL							MAY							JUNE							July																																							
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School Recess Days	
September 3	Labor Day
October 18 & 19	Fall Recess
November 22 & 23	Thanksgiving Recess
December 24 - January 1	Winter Recess
January 21	Martin Luther King Jr. Day
February 18	Washington/Lincoln Day
April 17, 18, 19	Spring Recess
May 27	Memorial Day

Notes:	
* JULY 25, 2018 - Two (2) hour late start	
* Kindergarten testing for individual students:	
Beginning of year:	A,B,C Tracks July 25-Aug. 1
	D Track Aug. 13-20
End of year	A Track May 17-24
	B,C,D Tracks June 14-21

Traditional School Schedule	
1 = Elementary schools out	6 = Elem/Middle/High schools out
2 = Middle schools out	7 = 11th grade out - 1/2 Day PDD
3 = High schools out	8 = 10 & 12 Grade out - 1/2 Day PDD
4 = Elem/Middle schools out	9 = 7th Orientation-HS begins-8 & 9/Elem out
5 = Middle/High schools out	

MODIFIED 45/15 FOUR TRACK

High School & Middle School Student Fees

2017-18 School Year

Overview of Presentation

Recently met with all Secondary Principals to review the following information:

- Fee Approval Process
- High School Registration/Elective Class Fees
- Extra-Curricular/Participation Fees
- Middle School Registration/Elective Class Fees
- Options For Addressing Unpaid Fees
- Middle School & High School Fund Balance Overview
- Recommendations

Common Questions Regarding Fees:

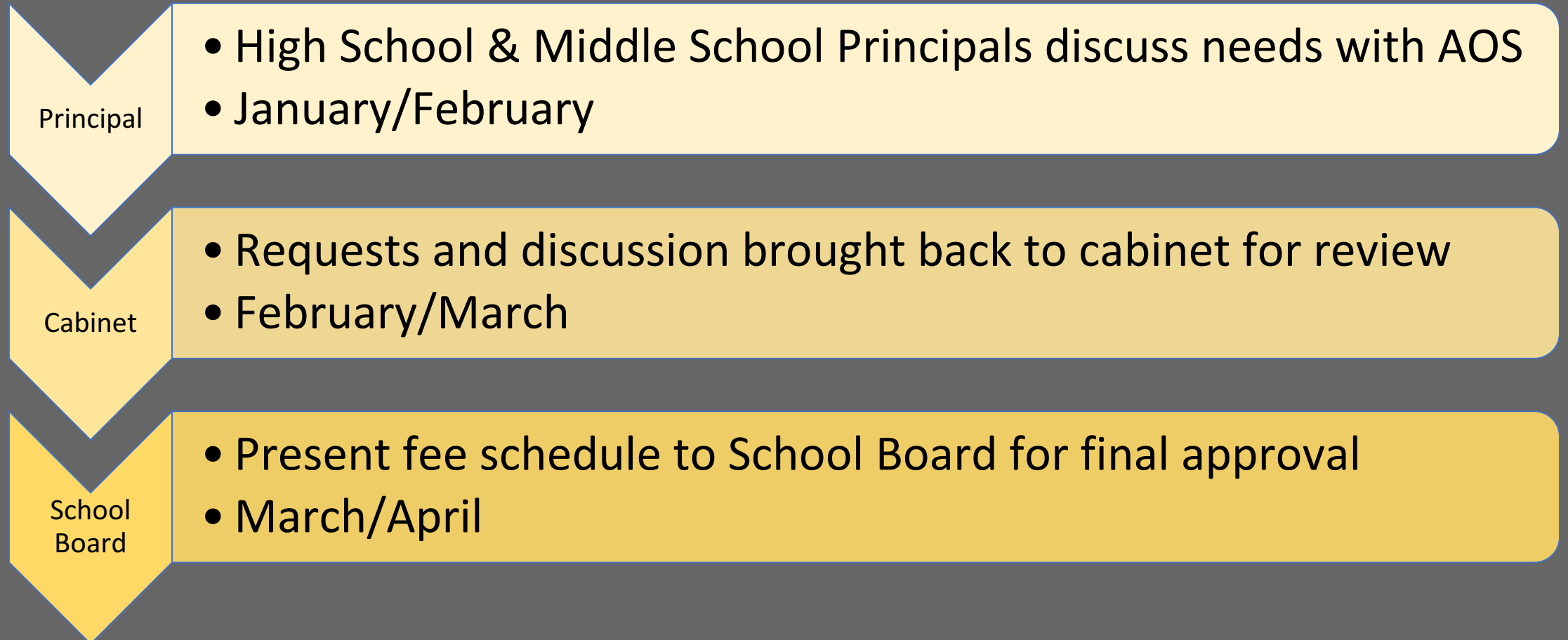
Why Do We Charge Fees?

- Fees are allowed by school districts because taxes alone do not cover all of the school needs
- This is in effort to balance property taxes with those utilizing the school system
- These are site-based decisions with limits based on the approved fee schedule

Do All Classes Charge Fees?

- Many classes do not charge fees but some classes require additional supplies that may have a fee included
- We found that all classes may charge a fee if the school determines it is necessary
- Typically needs are discussed from the department with the local administration
- This can change from year to year

Typical Fee Schedule Approval Process



How is the High School required registration fee used?

I. Required Fees (for fully or partially enrolled students)

Registration Fee..... \$105.00

- \$55 of the collected money remains at the school for a variety of student events, activities, recognitions, and programs. Some examples are: Welcome back BBQ, Sophomore T-shirts, Academic certificates, graduation expenses, pep rallies, Student of the Month, assemblies, homecoming activities, dances, hope squad/CURE/LIA events, field trips, end of year recognitions, state breakfasts, culture events, school pins, college awareness, region dues, UHSAA dues, banners, ACT snacks, parades, charity drive activities, maintaining equipment, etc.
- \$50 of the collected money is sent back to the district, after fee waivers are deducted, to supplement other budgets that come back annually such as Textbook, Equipment, Supplies, Fee Waivers, Credit Card fees, Media and Postage budgets.
- Fee Waivers are paid by the district so that no individual school feels the impact of fees being waived.

How Are The High School Class Fees Used?

II. Elective Fees and Charges

Entry Level Elective Class Fee.....(Maximum) \$20.00

Advanced Level Elective Class Fee(Maximum) \$30.00

(Limitation not applicable to elective Career and Technical Education/CTE projects)

- Some typical uses for these class fees might include: math excel programs used at home, writing software, reading helps, writing helps, lab materials, chemical materials, practice tests, clothes materials, food, painting tools, wood projects, clay, bowling costs, medical supplies, Yoga pads, video materials, bell choir gloves, auto supplies, etc.
- These fees are all site-based decisions with a cap on how much they can charge. Not all schools or departments choose to add a class fee.

Class & Other Specific Fees on the Fee Schedule

Instructional Technology Support	
Fee per class	\$10.00
Calculator Rental Fee (optional)	\$20.00
Class Changes	\$5.00
(Non-essential, student-requested class changes)	
Make-up Quarter (.25) Credit Class	\$35.00
(Classes, packets, District-sponsored, online, etc.)	
Non-District Test Proctoring	\$35.00
Valley High Summer School Make-up	
Class Registration Fee	\$45.00
Fee per Quarter (.25) Credit Class	\$35.00
Summer Participation Skills and Techniques (PST) Competency Class	\$120.00
Enrichment Labs (After school AP programs)	\$35.00
Driver Education Class	\$120.00
Summer Driver Education Class	\$140.00
Fitness for Life Competency Test.....	\$35.00
Fitness for Life Make-up Test.....	\$35.00
Content Area Competency Test	* \$85.00
Algebra I, American Government and Citizenship, Biology, Computer Literacy, Earth Systems, General Financial Literacy, Language Arts 12, World Geography, World Languages	
Jordan Symphony Orchestra.....	\$100.00
Musical Instrument Rental (per instrument).....	\$80.00
Yearbook	(includes tax) \$50.00
Parking Permit.....	\$20.00

*USOE-required fee for state tests administered at Granite School District Testing Center (effective June 13, 2008)

Required Extracurricular Participation Fees

(Pay to Play)

III. Extracurricular Participation Fees (for fully or partially enrolled students)	
Baseball.....	\$175.00
Basketball.....	\$150.00
Cheerleaders.....	\$75.00
Uniform (Student Purchase).....	up to \$300.00
Cross Country.....	\$100.00
Uniform (Student Purchase).....	up to \$150.00
Dance Company.....	\$125.00
Debate.....	\$100.00
Drill Team.....	\$175.00
Football.....	\$175.00
Golf.....	\$150.00
Uniform (Student Purchase).....	up to \$150.00
Marching Band/Color Guard.....	\$150.00
Music (Performing Groups) – Instrumental.....	\$50.00
Uniform (Student Purchase).....	up to \$150.00
Music (Performing Groups) – Vocal.....	\$50.00
Uniform (Student Purchase).....	up to \$150.00
Soccer.....	\$125.00
Softball.....	\$175.00
Swimming.....	\$75.00
Uniform (Student Purchase).....	up to \$150.00
Tennis.....	\$75.00
Uniform (Student Purchase).....	up to \$150.00
Theatrical Production Fee (per production).....	\$40.00
Track & Field.....	\$100.00
Volleyball.....	\$125.00
Winter Guard.....	\$100.00
Wrestling.....	\$125.00
Initial Bioelectrical Impedance Assessment (Body Fat).....	\$5.00
Re-take of Bioelectrical Impedance Assessment (Body Fat).....	\$10.00

Required Extracurricular Participation Fees

(Pay to Play)

- Fees are used for: transportation, officials, security, activity & athletic budgets, uniforms, equipment, workers (time keepers, score keepers, clock, ticket takers, technicians, announcers, athletic director, chain crew, etc.)
- This area tends to have the greatest number of students who struggle to pay
- Schools have withheld students from participating until the required participation fee is paid
- All the collected fees remain at the school to help cover the above expenses

Optional Spirit Pack Fee Limits

(Pay-to-Play)

IV. Optional Spirit Pack Limits (per student maximum cost)					
Baseball	\$250.00	Drama	\$250.00	Soccer	\$250.00
Basketball	\$250.00	Drill Team	\$250.00	Swimming	\$250.00
Cheerleaders	\$250.00	Football	\$250.00	Tennis	\$250.00
Color Guard	\$250.00	Golf	\$250.00	Track & Field	\$250.00
Cross Country	\$250.00	Marching Band ...	\$250.00	Volleyball	\$250.00
Dance Company	\$250.00	Music	\$250.00	Winter Guard	\$250.00
Debate	\$250.00	Softball	\$250.00	Wrestling	\$250.00

- Items that are not required in order to participate in a game or competition but do supplement the program
- Typically fundraised monies are encouraged to help cover these expenses

How is the Middle School required registration fee used?

I. Required Fees (for fully or partially enrolled students)

Registration Fee.....	\$65.00	Intro to CTE 7 th Grade Class Fee.....	\$20.00
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- \$25 of the collected money remains at the school for a variety of student events, activities, recognitions, and programs. Some examples are: Academic certificates, Student of the Month, assemblies, guest speakers, spirit activities, dances, student leadership groups, service projects, field trips, end of year recognitions, award breakfasts, culture events, school pride items, charity drive activities, maintaining equipment, etc.
- \$40 of the collected money is sent back to the district to supplement other budgets that come back annually such as Textbook, Equipment, Supplies, Fee Waivers, Credit Card fees, Media and Postage budgets.
- \$20 CTE fee is used to supplement the CTE courses taught in the 7th grade classes

How Are The Middle School Class Fees Used?

II. Elective Fees and Charges

Entry Level Elective Class Fee.....	\$10.00
Instructional Technology Support Fee per class.....	\$10.00

- These fees are all site-based decisions with a cap on how much they can charge. Not all schools or departments choose to add a class fee.
- Some typical uses for these class fees might include: Math Excel programs used for home, reading helps, writing helps, lab supplies, practice tests, clothing materials, food, painting supplies, wood projects, clay, art project materials, etc.

How Do Schools Handle Unpaid Fees?

- Fee Waivers
- Fundraisers
- Payment Plans
- By law, we could have students do service for waived fees but it is not widely used
- Collections
- Yearbooks have been withheld until the last day of school
- Schedules have been withheld until the first day of school

Middle School Fund Balance Accounts

Middle School Accounts over \$3,000:

- 36 Accounts district-wide
- 14 in Art/Performing Arts
- 18 CTE classes
- 4 in Physical Education

High School Fund Balance Accounts

High School Accounts over \$5,000:

- 196/1800+ Accounts district-wide
- 41 in Arts/Performing Arts
- 25 in CTE classes
- 6 in Physical Education
- 95 in Club/Athletic Extra-Curricular
- 29 Class Areas (AP, Concurrent, Foreign Lang., Science, English, Yearbook, etc.)

Recommendations

- New approval form implementation
- Propose clarification to fee schedule language (i.e, Up to \$10)
- In January & June the AOS will review balances with principals to determine which fees may need to be reduced or eliminated annually
- Present anticipated future approved fees to School Community Councils similar to what is done with approved fundraisers (BHS & HHS recently did this)
- Discontinue the \$20 CTE Fee for middle schools
- Continue to educate that money collected by currently enrolled students should be spent on currently enrolled students

FEE APPROVAL FORM

Person Requesting _____ Date of Request _____

Department _____ Class/Course _____

Requested Fee Charge \$ _____ Elective Fee/Charge Optional Spirit Pack

Maximum High School Fee Amounts

\$20 – Entry Level Class Fee
\$30 – Advance Level Class Fee
\$250 – Optional Spirit Pack

Maximum Middle School Fee Amount

\$10 – Entry Level Class Fee

Current Account Balance \$ _____ Verified by School Finance Secretary _____

INITIALS

Rationale for Fee: *(Please detail what the school program needs are)*

Expenditures: *(Be as specific as possible with projected costs)*

Cost per Student:

1. _____	\$ _____
2. _____	\$ _____
3. _____	\$ _____
4. _____	\$ _____
5. _____	\$ _____

Advisor/Teacher Signature

Date

Approved Amount Approved \$ _____

Denied Comments _____

Principal Signature

Date

Jordan School District
MINUTES OF BOARD OF EDUCATION MEETING
November 9, 2017

The Board of Education of Jordan School District met in a study session on Thursday, November 9, 2017, beginning at 7:39 a.m. at West Jordan High School, 8136 South 2700 West, West Jordan, Utah.

STUDY SESSION

Those recognized or signed-in as present:

Janice L. Voorhies, Board President
Matthew Young, Board Vice President
Jen Atwood, Board Secretary
Bryce Dunford, Board Member
Tracy J. Miller, Board Member
Marilyn Richards, Board Member
Darrell Robinson, Board Member
Patrice A. Johnson, Superintendent of Schools
Anthony A. Godfrey, Associate Superintendent
John Larsen, Business Administrator
Paul Van Komen, Burbidge & White
Michael Anderson, Administrator of Schools
Scott Iddings, Communications Manager
Vicki Olsen, President, Jordan Education Association
Jeri Clayton, Administrative Assistant
Mike Kochevar, Principal, West Jordan High School
Jennifer Boehme, UniServ Director
Lincoln Fillmore, District 10, Utah State Senate
Dan McCay, District 41, Utah House of Representatives
Kim Coleman, District 42, Utah House of Representatives
Cheryl Acton, District 43, Utah House of Representatives
Ken Ivory, District 47, Utah House of Representatives
Susan Pulsipher, District 50, Utah House of Representatives

President Voorhies presided and conducted. The Board of Education met in a study session with legislators representing Jordan School District and discussed the following:

A. Welcome

President Voorhies welcomed senators and representatives and expressed appreciation for their willingness to meet with Board members. She invited Ms. Lynda Peterson, teacher of the ProStart program to introduce the students who prepared and served the breakfast. Ms. Peterson stated that this class is designed to teach students the culinary arts and prepare them for employment in the restaurant industry. Students are involved with running a faculty restaurant which teaches them to create a professional atmosphere and teamwork. They also participate in FCCLA competitions.

President Voorhies invited the West Jordan High Madrigal group led by Mr. Kelly DeHaan to perform for the legislators. Following the performance she invited legislators and Board members to introduce themselves. President Voorhies expressed appreciation to legislators for the depth of commitment they have to the legislative process and for the outstanding contribution to Jordan District during last year's legislative session.

B. District Highlights

President Voorhies said some may worry that the money given to school districts doesn't go where it is intended. She invited legislators to view a presentation prepared by the Communications Department that highlighted the District's effective use of funding in the areas of transportation, school lunch,

technology, capital projects, etc. Legislators were also provided with data showing student achievement increases at Joel P. Jensen and West Jordan Middle Schools, resulting from the Board's financial commitment to these schools and directions to the school administrations to develop and implement a plan to assist struggling students.

C. Discussion in Preparation for the 2018 Legislative Session

Board Legislative Priorities. Board members participated in outlining the District's legislative priorities for the 2018 legislative session. These priorities include the following:

- Board members expressed that student learning is their highest priority and that teachers are the primary influence in this area. The Board made it a priority to increase teacher compensation in order to attract the best teachers which has now been accomplished through raising the starting salary to \$40,000 and insuring that all teachers received a pay increase. The second part of this commitment will be to further develop a system to reward quality teachers. Board members explained the priority for a WPU increase beyond enrollment growth to provide additional educator salary increases, create innovative ways to reward quality teachers, and increase teacher effectiveness through Professional Learning Communities and other professional development opportunities.
- Board members expressed the need to support the use of technology as a valuable tool in student learning by providing teachers with appropriate training in its use, providing sufficient infrastructure and IT support, and providing up-to-date devices. They requested increased funding to improve the District's digital learning environment.
- Board members expressed a desire to get funding to the classroom where it can best impact student learning and suggested ways in which to decrease administrative costs and promote local control by reducing exhaustive reporting.
- Board members expressed that mental health concerns are an obstacle to student learning and suggested that funding for counselors at the elementary level are needed to provide intervention to struggling students. They noted that Jordan District's ratio for psychologists is about 1:1,200, which is double the national recommendation of 1:500-700. They requested support for mental health initiatives for students which includes additional psychologists and counselors in elementary schools.
- Board members stated their belief that every child in the state deserves access to a quality education and requested support for legislation that creates property tax equity.
- Board members expressed support, as members of the Utah School Boards Association, for the USBA legislative priorities.

Legislators participated in the discussion about the Board's legislative priorities by asking questions and requesting additional information.

MOTION: At 9:18 a.m., it was moved by Darrell Robinson and seconded by Jen Atwood to adjourn the meeting. Motion passed with a unanimous vote.

Jordan School District
MINUTES OF BOARD OF EDUCATION MEETING
October 24, 2017

The Board of Education of Jordan School District met in study, regular, and closed sessions on Tuesday, October 24, 2017, beginning at 4:07 p.m. at the JATC South Campus (Board Conference Room), 12723 S. Park Avenue (2080 West), Riverton, Utah.

STUDY SESSION

Those recognized or signed-in as present:

Janice L. Voorhies, Board President
Matthew Young, Board Vice President
Jen Atwood, Board Secretary
Bryce Dunford, Board Member
Tracy J. Miller, Board Member
(Marilyn Richards, Board Member, excused)
Darrell Robinson, Board Member
Patrice A. Johnson, Superintendent of Schools
Anthony A. Godfrey, Associate Superintendent
John Larsen, Business Administrator
Paul Van Komen, Burbidge & White
Jill Durrant, Administrator of Schools
June M. LeMaster, Administrator of Human Resources
Scott Thomas, Administrator of Auxiliary Services
Sandy Riesgraf, Director, Communications
Lisa Robinson, Director, Special Education
Travis Hamblin, Consultant, Planning and Student Services
Sharon Jensen, Principal, Valley High School
Vicki Olsen, President, Jordan Education Association
Jeri Clayton, Administrative Assistant
Robert Conder, AV Maintenance

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

A. Board Ends Policy 402 *Empowering Employees*

Superintendent Johnson reviewed the draft matrix associated with Ends Policy 402 *Empowering Employees*. The matrix lists an expectation followed by action steps, monitoring, professional development, and resources. She pointed out that with the revisions to policy 402 to include classified employees, the matrix was updated to include conducting classified salary studies, as needed, providing professional development to classified employees, and opportunities for input and feedback. She invited Board input and questions.

B. Report on Valley High School Busing

Dr. Anthony Godfrey, associate superintendent, reported on the success of providing bus transportation to students attending Valley High School. He said the annual cost for the two morning and afternoon routes is \$61,000 per year. Current ridership is approximately 13 students per bus and these students arrive for the morning schedule. The two routes serve students in living in the south and north areas of the District, one from the Copper Hills and West Jordan areas and one from Herriman and Riverton areas. He noted that one of these routes also serves students living near Bingham High. Dr. Godfrey noted that school counselors are aware of the bus routes and pass this information to students considering attending Valley High. He invited Sharon Jensen, principal of Valley High, to address the Board about the program.

Ms. Jensen expressed appreciation to the Board for providing Valley High students with transportation. She indicated that 450 students currently attend Valley and an additional 150 are added throughout the year. She provided graduation information about students who took advantage of the bus transportation and some stories of student success because they were able to graduate.

C. Legislative Priorities

Mrs. Tracy J. Miller, chair of the Board Legislative Committee, reviewed a list of proposed Board legislative priorities for the upcoming 2018 session which will be presented to legislators at the Board's November 9, 2017 breakfast meeting. She invited Board members to discuss the list and provide input. Board members made recommended changes and/or additions. Mrs. Miller indicated that she will make the revisions and provide a copy to Board members for additional review.

D. Student Enrollment Analysis in Regard to Housing Needs

1. Herriman High School Community Council Request

Mr. Darrell Robinson said at a recent meeting of the Herriman High School Community Council they discussed the serious overcrowding and traffic situation and discussed changing boundaries but held off on that and talked about a variety of things that could have solved the problems that weren't even looked into like voluntary pocket busing where kids could meet at Herriman and be bused to Riverton or having a bus route provided to other high schools like is being done at Valley High. He suggested that alternate starting and ending times could help like is being done at the Real Salt Lake Charter School. He reiterated information from the previous study session that 50 teachers at Herriman High are going to teach a full schedule, plus one, and said that can't help with student achievement. Mr. Robinson said he feels it is appropriate for the Herriman High School Community Council to look at problems and try to figure out ways to solve them and on behalf of the Council, he asked Board members to consider having the Innovations Committee look at developing a blended learning program because it would significantly reduce the morning traffic at Herriman High. He said there are specialists in this area serving on the Herriman High School Community Council that could provide input and asked for Board approval to move forward with his suggestion.

Ms. Erica Plumber, a resident of Daybreak, teacher at Herriman High, and parent of a sophomore and senior student, addressed the Board and said her perception at the Council meeting Mr. Robinson referenced was that Mr. Robinson took what he perceived as a crisis and emergency when no one else did and jumped on it with his own plan of blended learning, which appears to be his and two other parent's pet project. She said there were many teachers and administrators that voiced concerns about blended learning, especially in trying to implement it for next year. She stated that she does not believe from talking with other teachers that there is an appetite at this time for implementing blended learning and this idea should not be pushed through.

Mrs. Atwood expressed concern about a blurring of responsibilities when a Board member serves as a School Community Council member and Board member and said the School Community Council chair should be the person bringing a request to the Board. She also noted that Mr. Robinson's comments related to Herriman High overcrowding issues were not brought up during the annual housing and enrollment review held during the last study session.

Mr. Robinson stated that all that is being asked is permission for the School Community Council subcommittee to work with the Innovations Committee to explore blended learning as a way to relieve overcrowding. He noted that blended learning programs are being done all over the nation. Board members discussed his request and agreed to have the Innovations Committee investigate a blended learning program.

Mr. Young stated that he appreciates an engaged School Community Council and he is anxious to incorporate the discussion about blended learning into the Innovations Committee discussion on

technology and to hear the results of the efforts of the School Community Council subcommittee on blended learning. He added that when this matter comes back to the Board for discussion he will want to see a room filled with interested people.

2. Initial Follow-up on Board Direction from Annual Review of Housing and Enrollment

Dr. Godfrey, associate superintendent, stated that his PowerPoint presentation on BoardDocs, as requested by the Board, has been updated with the number of portables for each school. He provided the following updated information:

Bluffdale Elementary. The consideration was to either move a grade to South Hills Middle School or a section of the boundary temporarily to Bastian Elementary next year to accommodate growth at Bluffdale Elementary. He said a meeting has already been held with the Bluffdale School Community Council, School Community Council meetings have been scheduled with Bastian Elementary and South Hills Middle School, and an open house has been scheduled with the Bluffdale residents of the area that may be affected by a potential temporary boundary change. Dr. Godfrey said feedback from all of the meetings will be brought to the Board on November 14, 2017.

Eastlake Elementary. School Community Council meetings have been scheduled at Eastlake, Welby, and Golden Fields to discuss potential solutions, including a potential boundary change, and a meeting has already been held with the Daybreak School Community Council. Boundary options and a survey will be brought to the Board on November 14, 2017. At the meeting scheduled tomorrow at Welby Elementary, the discussion will include the potential for a boundary change as well as the potential for a modified traditional schedule.

Mrs. Miller requested to have a survey question for the Eastlake community include whether patrons can wait a year on a boundary change so it can be done at the same time as the boundary changes that will be needed for the new schools currently under construction and to make it easier to align both elementary and middle school boundaries. She also recommended listing the consequences of all options.

Dr. Godfrey provided information related to Dual Language Immersion programs at Monte Vista and Eastlake which included a breakdown by grade and class of the numbers of students in DLI living within the boundaries and those on permit from outside the boundaries, and the number of siblings attending on permit.

Jordan Ridge Elementary. A School Community Council meeting was held and attended by Ms. Richards. She will report on this meeting on November 14. Dr. Godfrey said the requested projections will also be presented on that date and more information about when the possibility of a change to a traditional schedule can be anticipated through a natural decline in enrollment. Mrs. Miller requested to receive information about permits to Jordan Ridge as well.

Monte Vista Elementary. Dr. Godfrey provided data about the preschool program which occupies two classrooms and has a current enrollment of 103 students, 13 of which require Special Education services. The school also houses two self-contained support classrooms that serve 28 students and Dr. Godfrey provided permit information related to these programs. He also provided information about the Dual Language Immersion program including a breakdown by grade and class and those on permits. The Board requested that Dr. Godfrey meet with the Monte Vista School Community Council and present the options discussed by the Board. Mr. Dunford asked to have parents of students in the preschool and special education programs invited to attend the Council meeting as well.

Dr. Godfrey stated that more information will be available at the presentation on November 14, 2017 and will include feedback from School Community Council meetings, draft surveys, options for moving programs, etc. At that time, Board direction will be sought in relation to potential

boundary or calendar changes, if any, and Board members will review any surveys before they go out to the public.

At 6:25 p.m., the meeting adjourned. The regular session started at 6:38 p.m.

REGULAR SESSION

Those recognized or signed-in as present:

Janice L. Voorhies, Board President
Matthew Young, Board Vice President
Jen Atwood, Board Secretary
Bryce Dunford, Board Member
Tracy J. Miller, Board Member
Marilyn Richards, Board Member
Darrell Robinson, Board Member
Patrice A. Johnson, Superintendent of Schools
Anthony A. Godfrey, Associate Superintendent
John Larsen, Business Administrator
Paul Van Komen, Burbidge & White
Jill Durrant, Administrator of Schools
June M. LeMaster, Administrator of Human Resources
Scott Thomas, Administrator of Auxiliary Services
Jana Cruz, Direction Nutrition Services
Tricia Kump, Nutrition Manager, Heartland Elementary
Sandy Riesgraf, Director, Communications
Travis Hamblin, Consultant, Planning and Student Services
Rebecca Smith, Consultant, Curriculum and Staff Development
Jeri Clayton, Administrative Assistant
Robert Conder, AV Maintenance
Zachary Bench, Unified Police Department
Vicki Olsen, President, Jordan Education Association
Dawn Ramsey, Director, Region VI PTA
Lisa Cummins, Board Member, Utah State Board of Education

President Voorhies presided and conducted. She welcomed those present. Elk Ridge Middle School students conducted a flag ceremony, led everyone in the Pledge of Allegiance, and provided Reverence.

Celebrating Elk Ridge Middle School

Angella Van Valkenburg, student body officer at Elk Ridge Middle School, presented information to the Board about the good things happening at Elk Ridge and reviewed some of the programs and activities in which students and faculty members participate.

Resolution of Appreciation

President Voorhies read a Resolution of Appreciation for each of the following former Jordan District employees who recently passed away:

Rose Pilch Mitchell – employed by Jordan District from 1969 to 1988
Filomeno Ochoa, Jr. – employed by Jordan District from 1987 to 2006
Phillip Stark – employed by Jordan District from 1992 to 2009

Recognitions by Board Members

Mrs. Miller was invited by South Jordan Elementary to speak at The Leader in Me recognition breakfast a few weeks ago and said they did a great job and it was a good opportunity to see the students being recognized

for earning leadership awards. Mrs. Miller said she also attended many School Community Council meetings and was excited about the one at Daybreak Elementary because she witnessed the Council beginning to catch the vision of what they can do with Land Trust funds. They looked into bringing a DLI program to that school but by the end of the discussion the Council decided that was not the way they wanted to go and instead look at offering an after-school language program or STEM program to all students.

Mrs. Atwood attended several School Community Council meetings and extended gratitude to those who serve on the Councils. She said she hopes the Council members understand how worthwhile their time and service is to the schools and the level of responsibility they hold. She expressed appreciation to parents, teachers and administrators that participate in these Councils.

Mr. Young said he was made aware of an inspiring story last weekend and congratulated Sean Rausch and Blake Lewis, Riverton High students, for finishing the state cross-country race. With about 200 meters left in the race Blake experienced a broken leg and fell to the ground. Sean, instead of finishing his race, stopped to help his team-mate and carried him on his back to the finish line, finishing the race together. Mr. Young said the video of the event is inspiring and he expressed gratefulness for the caliber of young people in the Riverton area and throughout Jordan District. Mr. Young said he received thank you cards from Riverton High students for the new artificial turf field and shared them with Board members. One card was signed by athletic team students and one by the marching band. He stated that all of the schools have expressed appreciation for the new fields that provide access to everyone.

Mr. Robinson was invited to attend the Wasatch invitational band competition, along with Mr. Young, and said Mr. Van Komen, Board legal counsel, was also there in a safety vest directing traffic. As a former trumpet player he said he found the experience awesome and it was a great event sponsored by Riverton City and held in Herriman. Mr. Robinson said he was not able to attend the cross-country competition, but he sees students in the early morning hours running past his house and he applauded these students and all students for their dedication.

Mrs. Voorhies gave a shout-out to Copper Hills High School for inviting the West Hills and Sunset Ridge Middle School choirs to perform with the Copper Hills choir. She said it is a pleasure to see students find real joy in the sharing of their musical talents with others.

Comments by Elected Officials

Ms. Lisa Cummins, Utah State Board of Education member representing District 11, addressed the Board. She said she represents most of Jordan School District and wanted to provide the Board with an update on activities of the State Board and to answer questions they may have. She said the competition in the cross-country race that Mr. Young referred to was fierce with nine school districts participating and she can't think of a better way to be recognized for character than what Sean did for Blake. Ms. Cummins said many rules and policies have been passed by the State Board and invited Board members to contact her for specific information. She said at the end of August the State Board passed the middle school core (R277-700) which removes the mandatory requirement for certain electives and classes but encouraged the Board to keep and support these classes. She said the State Board revised its priorities for the 2018 legislative session and will be providing a list to the governor. These included enrollment growth, a 5.5 percent WPU increase; K-3 Reading growth, pupil transportation, teacher supplies and materials funding, small schools funding, and more. She added that the State Board voted to begin a state-wide audit of school fees, they approved R277-474 regarding instruction on human sexuality, they approved a change in R277-419 pupil accounting to clarify how an LEA can seek a waiver of the minimum school day requirement for inclement weather, etc. She also said the State Board is looking at educator licensing in an effort to streamline to a two-part pathway, the ESSA plan was submitted in September to the Department of Education but they have not heard whether it was accepted, they began discussing revisions to health and science standards, and they initiated an RFP to search for a new testing facilitator.

Patron Comments Regarding Non-Agenda Items

No patrons signed up to address the Board regarding non-agenda items and no audience members accepted the invitation to speak.

I. **General Business – Consent Agenda**

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

1. **Minutes**

Minutes of the Board of Education meeting held September 26, 2017, were presented to the Board of Education for approval.

MOTION: It was moved by Jen Atwood and seconded by Tracy J. Miller to approve Consent Agenda item A1, as recommended. The motion passed with a unanimous vote.

B. **Motion to Accept Consent Agenda Items**

1. **Expenditures**

Expenditures for the month of September 2017 were provided to the Board of Education.

2. **Financial Statement**

The financial statement through September 30, 2017, was provided to the Board of Education. A copy is attached at the conclusion of these minutes. (Attachment 1)

3. **Personnel – Licensed and Classified**

Personnel changes for the month of September 2017 were provided to the Board of Education.

4. **Recommendation to Issue Certificates for Home Instruction**

It was recommended that the students whose parents have filed affidavits pursuant to Utah Code 53A-11-102 shall be issued certificates excusing them from attending public school.

MOTION: It was moved by Bryce Dunford and seconded by Darrell Robinson to accept Consent Agenda items B1 through B4, as recommended. The motion passed with a unanimous vote.

II. **Bid Recommendations**

No bids requiring Board of Education approval were presented.

III. **Special Business**

A. **Recommendation to Approve 2017-18 Proposed Utah Consolidated Application (UCA)**

Mrs. Lisa Robinson, director of Special Education, presented the 2017-18 Utah Consolidated Application for Board approval.

Public Comment

No patrons signed up to address the Board regarding this Special Business item and no patrons accepted the invitation to speak.

MOTION: It was moved by Marilyn Richards and seconded by Jen Atwood to approve the 2017-18 Utah Consolidated Application. The motion passed with a unanimous vote.

B. Consideration of Resolution Authorizing the Issuance and Sale of Not More Than \$100,000,000 General Obligation School Building Bonds, Delegating Authority to Certain Officials to Approve the Final Terms and Provisions of and Confirm the Sale of Such Bonds and Providing for Related Matters

Mr. John Larsen, business administrator, stated that approval of the Resolution allows the Board to move forward with issuing up to \$100 million of the approved General Obligation Bonds authorized by voters in the last election and will allow the District to begin phase two of the construction of new schools. He noted that bonds are issued as needed which keeps taxes lower.

Mr. Young questioned whether the bonds could be issued earlier than January if needed. Mr. Larsen responded that the current recommendation of the financial advisors is to wait until January but if there are market changes and it would be advantageous for the bonds to be sold earlier, all the documentation is in place.

President Voorhies expressed appreciation to the voters for approving the District's bond authorization so that schools can be constructed to serve the needs of the communities.

Public Comment

No patrons signed up to address the Board regarding this Special Business item and no patrons accepted the invitation to speak.

MOTION: It was moved by Matthew Young and seconded by Marilyn Richards to approve the Resolution Authorizing the Issuance and Sale of Not More Than \$100,000,000 General Obligation School Building Bonds, Delegating Authority to Certain Officials to Approve the Final Terms and Provisions of and Confirm the Sale of Such Bonds and Providing for Related Matters. The motion passed with a unanimous vote.

IV. Information Items

A. Superintendent's Report

Superintendent Johnson stated that she too was impressed with the Riverton High cross country story and the footage was shown nationally on the Today Show, Entertainment Tonight, and aired locally on almost all TV stations. It was also featured on Sports Illustrated and the students were contacted by a movie producer. Dr. Johnson said she was impressed with the character and moral fiber of these students and with Board approval, she would like to make arrangements to recognize the students in a future Board meeting. Dr. Johnson expressed "kudos" to Sandy Riesgraf, director of Communications, for creating and presenting a customer service training for employees. She said six sessions have been held and additional sessions are being added for those who were not able to attend. She noted that Bruce Butcher was invited to share his perspectives about the customer service he provides at Smith's Marketplace in West Jordan and played his trumpet for the attendees. She expressed that Ms. Riesgraf has an amazing talent and a gift for bringing the right message to employees and thanked her for the trainings. Dr. Johnson recognized Jason Skidmore, director of Career and Technical Education, for the Pathways to Professions event which will be held at the South Towne Expo Center tomorrow and the next day. She noted that this event was put together last year by Mr. Skidmore as a pilot program and was very successful and well attended and as a result, he was asked to oversee this event again this year. She indicated that students from most of Jordan District's middle schools will attend.

B. Update on Human Resources – 2017-18 Employee Data Report

Dr. June LeMaster, administrator of Human Resources, reviewed the 2017-18 Employee Data Report. The report included new hire data for licensed, contracted, and hourly teachers, special

education teachers, intern teachers, underqualified (ARL/ATP and LOA), and APT. She noted that as of August 23 there were seven unfilled positions. She reviewed new hires in the support services area which included school counselors, speech language pathologists, psychologists, and nurses. Dr. LeMaster presented information about the total licensed and provisional employees, percentage of licensed employees holding bachelor's degrees, master's degrees, and Ph.D.'s, as well as turnover rates. She also presented Exit Survey results, noting the varying reasons employees resign and where new hires come from such as universities (first year teachers), other districts, rehired former employees, out-of-state, and charter schools. She provided last year's Employee Data Report for comparison.

C. Nutrition Services Programs

Ms. Jana Cruz, director of Nutrition Services, reported that Nutrition Services personnel serve approximately 6.4 million meals every school year which is about 34,000 meals each school day. There are approximately 500 Nutrition Services support staff who help maintain an "old school" culture where almost all bread products and numerous menu items are prepared from scratch. Jordan District runs the largest farm to school program in the State of Utah and about \$5.2 million is spent annually on local products. Ms. Cruz said her Department is proud to support, in conjunction with the Curriculum Department, the greenhouse and new demonstration garden located at JATC South. She indicated she works closely with the District's Purchasing Department to control food costs of about \$9 million annually. She stated that through all of the efforts she has described, lunch prices have been able to remain the same for nine years. Ms. Cruz said summer meal programs are held at the following schools: Heartland, Columbia, Riverside, and Westvale Elementary Schools and West Jordan Middle and last summer over 40,000 meals were served. She invited Ms. Tricia Kump, kitchen manager at Heartland Elementary, to explain her experience with the summer meals program.

Ms. Kump said the summer meals program is dear to her heart and last summer a mother and her four children between the ages of three to fourteen would come for every meal. She learned this family was homeless and had nowhere to go so they would come to the school for food and linger in the cool building. On the last day of the summer program the mother brought Ms. Kump a small gift she'd purchased at a dollar store to thank her for her kindness. When Ms. Kump told her she'd see her next summer the mother tearfully responded that she'd never see her again but that she would never forget her. She thanked Ms. Kump for not judging her and for allowing her and her children to participate in the program. Ms. Kump expressed appreciation for the opportunity to serve those in need.

V. Discussion Items

A. Board Member Committee Reports and Comments

1. District Community Council Board Advisory Committee

Mr. Robinson, chair of the Community Council Board Advisory Committee, said the Committee met and discussed the Safety First initiative. He said they want to empower School Community Councils to make decisions but they sometimes don't have the resources and while the Committee doesn't want to stir up problems, they do want them to know and hear about available resources and success stories. Mr. Robinson said the bridge the Committee would like to propose is to empower the School Community Councils to tackle the safety issues (not mandated by the state but could be advised by the Board in policy, if needed) and to have the District Safety Committee or administration regularly feed information to the School Community Councils and maybe work with the PTA in providing success and/or resource stories. He suggested creating an email newsletter to go out every other month during the school year. He said how Welby solved a problem could be used as an example for a blueprint of how to solve issues in other schools. He stated that this would go under Policy E404 and asked whether his suggestion should be written into policy or

whether staff should be asked to do this without a policy mandate. He said this is the bridge the Committee is seeking.

Mr. Robinson said some time ago a subcommittee was created for Parent University and instead of bringing recommendations to the Community Council Committee they have been making decisions on their own. He said there is talk that it is time to bring that under the umbrella of the School Community Council Committee or break it off and make it a separate Board committee. He asked for Board direction. Following the Board discussion it was decided to place this matter on a future study session for an in depth Board discussion.

2. Facilities Board Advisory Committee

Mrs. Atwood, chair of the Facilities Committee, indicated that she will provide a report on the activities of the Facilities Committee during closed session. Mrs. Atwood said she met with the Joint Relations Committee last week. The Committee has several new members and Vicki Olsen, president of JEA, helped to smooth the transition. During the meeting they discussed expectations for the Committee and started looking at policies to bring to the Board for review.

3. District Finance and Audit Board Advisory Committee

Mr. Dunford, chair of the Finance Committee, said the main focus of the Committee has been the sale of the bonds and added that the Committee will be meeting in November. Mr. Dunford said he and his wife have ten children and they have been paying for school lunch for 18 years and given the fact that they have a three-year old they will be paying for school lunch for 15 more years. He said Nutrition Services hasn't raised the lunch price for nine years which is a tremendous blessing to his family and the community and his children get a nutritious meal that they love. He expressed appreciation to Mrs. Cruz and the Nutrition Services staff for the wonderful school lunch program.

4. Legislative/Community Relations Board Advisory Committee

Mrs. Miller, chair of the Legislative Committee, has been working to develop Board legislative priorities and expressed appreciation to Board members for their input. She said the Committee, as well as Superintendent Johnson and Mr. Larsen, met with a representative of Our Schools Now to learn more about their ideas. She said this gave them an opportunity to ask questions and express concerns about Our School Now and that it seems it is a work in progress for them. Mrs. Miller said the Board's legislative breakfast is planned for Thursday, November 9, 2017 at 7:30 a.m. at West Jordan High School and formal invitations and emails have been sent to legislators. She invited Board members to make personal calls to legislators and indicated that she would provide them with a list of whom to call. She said the plan is to have students in the West Jordan High School ProStart program provide a gourmet breakfast, the Madrigal group has been asked to sing, and Ms. Riesgraf is working on a short video highlighting some of the great things being done in Jordan District and how money from the WPU is being spent. She said the agenda will be finalized and mailed to Board members with assignments for presenting the Board's legislative priorities to legislators.

5. Innovations in Education Board Advisory Committee

Mr. Young, chair of the Innovations in Education Committee, said the Committee has not met but has been given direction from the Board to discuss the International Baccalaureate program. He will coordinate with Mrs. Finlinson, administrator of Curriculum and Staff Development, on a time to meet to discuss the IB program and technology issues. Mr. Young said he and Mr. Robinson attended the Real Salt Lake Board meeting and an extensive discussion was held about the school's enrollment number of about 164 which is

dramatically lower than the anticipated 300 students. He said he was very impressed that Mr. Ryan Marchant and Principal Grant Stock have gone through the budget in detail and have been able to reduce expenses without letting teachers go and have maintained a full range of course offerings. He said they would not be in this position without the generous support of Real Salt Lake and Mr. Hansen. Mr. Young said there were some items the Board addressed that he found concerning regarding the relationship between RSL Academy High School and Jordan District and while Mr. Marchant and Mr. Stock were gracious in their assessment of the situation, Mr. Young expressed disappointment with what appears to be Jordan's inability to create a healthy bridge between the two entities. He said he was optimistic that the District would create a model of cooperation that others could look to and he was disappointed to learn that this has not been the case. He said it seems that when requests are made of the District, the answer has been "no" and this is disappointing because they have been a great partner and very generous to the District. As an example, RSL Academy High School asked to use the District's Peachjar system to let potential high school students who are in overcrowded schools know that there is an alternative in their backyard. He said they were flatly rejected with no consideration given. Mr. Young said this is disappointing and he hopes that the District can be better than this and build a bridge to being more collaborative.

6. Utah High School Activities Association (UHSA)

Ms. Richards, a member of the UHSSA Board of Trustees, said she serves on the Realignment Committee and a meeting was held last week but she was unable to attend. The next meeting is scheduled for the first week in November. She also stated that the Board of Trustees will be meeting November 16 and she will provide a report on this meeting and the Realignment Committee meeting at the next Board meeting.

At 8:34 p.m., President Voorhies declared the meeting adjourned and announced that the Board would return to study session.

STUDY SESSION, Continued

Those recognized or signed-in as present:

Janice L. Voorhies, Board President
Matthew Young, Board Vice President
Jen Atwood, Board Secretary
Bryce Dunford, Board Member
Tracy J. Miller, Board Member
Marilyn Richards, Board Member
Darrell Robinson, Board Member
Patrice A. Johnson, Superintendent of Schools
Anthony A. Godfrey, Associate Superintendent
John Larsen, Business Administrator
Paul Van Komen, Burbidge & White
Jill Durrant, Administrator of Schools
Scott Thomas, Administrator of Auxiliary Services
Travis Hamblin, Consultant, Planning and Student Services
Rebecca Smith, Consultant, Curriculum and Staff Development
Vicki Olsen, President, Jordan Education Association
Jeri Clayton, Administrative Assistant
Dawn Ramsey, Director, Region VI PTA

President Voorhies presided and conducted. The Board of Education continued its study session to discuss the following:

E. Board/Staff Follow-up to Prior Board Discussions

1. **International Baccalaureate (IB) Program – Innovations in Education Committee**

Ms. Rebecca Smith provided additional information as requested by the Board about the IB program. Her report included a summary of the responses received from parents of IB students with positives and negatives about the program and challenges they encountered. She also provided feedback received from IB coordinators in other Districts about the correlation between the IB program and ACT, fundraisers and student fees, and the number of Jordan District students enrolled in other Districts in order to participate in the IB program.

Mr. Dunford, chair of the Finance Committee, said the Committee met and reviewed the costs associated with implementing an IB program and estimated that there would be a cost of about \$200,000 per year for three years. Mr. Larsen expressed appreciation to Ms. Smith for assisting in the preparation of the financial information.

Mr. Young suggested Board members review the packet of information. Board members requested to also receive financial information from Mr. Dunford.

2. **Calendar Policy – School Community Council Committee**

Mr. Robinson said a redline policy was created by the administration in late 2016, but then in early January 2017 when he joined the Board it was suggested having the School Community Council Committee look at the policy. He said he was unsure why the Board did not move forward with the policy additions but if it was him that dropped the ball, he would take the blame. He stated that the question now is whether to change the policy to fix the flaws before or after the Calendar Committee has gone through the process. He noted that the Calendar Committee has already met in two half-day sessions and have done a significant amount of work. He expressed concern about not having public input in the calendar decision. He posed three scenarios: 1) operate under the old policy that didn't include public input; 2) adopt the red-line policy for a short period of time which asks for public input and then review the redline edition after the process; or 3) stop the Calendar Committee work now and have the School Community Council Committee vet the policy and then have the Calendar Committee begin again which would mean the 2018-19 calendars would not be ready for Board review until January or February. He asked for Board input on the three choices. Mr. Robinson said his recommendation is to temporarily adopt the red-line policy.

Board members asked how far along the Calendar Committee is in calendar preparation. Dr. Godfrey, associate superintendent, and Mr. Hamblin, coordinator of Planning and Student Services, responded that the Committee has completed its work and is ready to bring the calendars to the Board for review.

As a result of Board discussion, Dr. Godfrey was directed to provide the proposed 2018-19 calendar to the School Community Council Committee for review and to obtain public input through a survey about the proposed 2018-19 calendar. The survey information will be presented to the Board at one of the November study sessions.

Board members also requested that the School Community Council Committee make it a priority to develop recommendations for revisions to policy D207 *Calendar Development*.

F. **Dedication Programs for New Schools**

Dr. Godfrey, associate superintendent, provided drafts of the dedication programs for Golden Fields and Bastian Elementary Schools and invited Board input. He noted that Mr. Sorensen, administrator of schools, provided information related to dedication language to Mr. Robinson and Mr. Dunford. Board members discussed who should receive invitations to the dedication ceremony and made recommendations for invitees. Mr. Dunford said in a past Board discussion it was determined that Board members are responsible for school dedications so he took the lead and contacted Mr. Kyle

Hansen, principal of Golden Fields, and has been working closely with him on preparations for the dedication ceremony. Mr. Robinson said he would contact Ms. Strauss, principal of Bastian Elementary, to make preparations for the Bastian dedication ceremony.

G. Educational Equity

Mrs. Miller stated that she requested to have a brief discussion for the benefit of all Board members about policies for enrolling children in Jordan schools from different situations than the norm.

Dr. Godfrey, associate superintendent, clarified the difference between citizenship and immigration status. He said District principals, as instructed by State leadership, do not ask families for citizenship status but they are asked about immigration status because of the resources available to migrants, immigrants, and refugees. Training for school administrations and staff members is provided yearly to insure they are aware of the resources to help students in these categories and that they understand the applicable laws and policies. He said the District has staff members who are assigned to actively look for families in the District that may be in those categories to insure that children are receiving services. He indicated that some parents do not want to provide certain information and through various state and federal laws, students are still able to be registered with partial information. Efforts are made to educate parents about the resources available to them such as vouchers and the summer meal program. He also indicated that training is available to teachers to insure they provide culturally-sensitive classrooms.

Mr. Young questioned whether a document is provided to parents explaining in their native language why the information is being requested. Dr. Godfrey said he would get more detailed information about what materials are given parents and provide this information to the Board. Mrs. Atwood expressed that it is her hope that children are not being depended upon to interpret for parents.

Mr. Van Komen, Board attorney, said in response to a question about whether the District was in harmony with the law that the main communication to parents is that there are safeguards in place to protect students and the District doesn't gather or share the information they receive without a subpoena or court order.

At 10:10 p.m., the meeting adjourned.

MOTION: At 10:10 p.m., it was moved by Tracy J. Miller and seconded by Marilyn Richards to go into closed session. The motion passed with a unanimous vote.

CLOSED SESSION

Those recognized or signed-in as present:

Janice L. Voorhies, Board President
Matthew Young, Board Vice President
Jen Atwood, Board Secretary
Bryce Dunford, Board Member
Tracy J. Miller, Board Member
Marilyn Richards, Board Member
Darrell Robinson, Board Member
Patrice A. Johnson, Superintendent of Schools
Anthony A. Godfrey, Associate Superintendent
John Larsen, Business Administrator
Paul Van Komen, Burbidge & White
Scott Thomas, Administrator of Auxiliary Services

President Voorhies presided and conducted. The Board of Education met in a closed session to discuss property. The closed session discussion was recorded and archived.

MOTION: At 10:56 p.m., it was moved by Darrell Robinson and seconded by Bryce Dunford to adjourn the meeting. The motion passed with a unanimous vote.

/jc

Attachments

Jordan School District
FINANCIAL REPORT - SEPTEMBER 2017

Summary of Funds and Functions

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

Expenditure

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

Description	2017-18 Revised Budget	Encumbered Amount	September 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Remaining
10 MAINTENANCE & OPERATIONS						
1000 LOCAL REVENUE						
AD VALOREM TAXES	69,477,606.00	0.00	286,470.78	826,420.34	68,651,185.66	98.81%
AD VALOREM TAXES	5,003,094.00	0.00	603,773.44	1,146,096.98	3,856,997.02	77.09%
TUITIONS	1,891,680.00	0.00	89,261.07	105,614.06	1,786,065.94	94.42%
INVESTMENT EARNINGS	1,170,000.00	0.00	393,005.35	740,370.09	429,629.91	36.72%
OTHER LOCAL REVENUE	5,469,987.00	0.00	234,447.27	611,360.60	4,858,626.40	88.82%
LOCAL REVENUE	83,012,367.00	0.00	1,606,957.91	3,429,862.07	79,582,504.93	95.87%
3000 STATE REVENUE						
STATE REVENUE	147,130,795.00	0.00	12,489,509.83	37,494,774.30	109,636,020.70	74.52%
RESTRICTED GRANT OPTIONAL	33,819,364.00	0.00	2,625,547.39	25,620,490.12	8,198,873.88	24.24%
RESTRICTED GRANT VOC & OTHER	13,424,223.96	0.00	924,259.45	4,196,071.84	9,228,152.12	68.74%
RESTRICTED GRANT BASIC PROG	7,056,134.00	0.00	633,135.37	1,899,406.11	5,156,727.89	73.08%
RESTRICTED GRANT SPEC PURPOSE	18,762,283.43	0.00	1,152,084.51	9,047,808.18	9,714,475.25	51.78%
SCHOOL BLDG FOUNDATION AID	1,622,237.00	0.00	0.00	400,852.46	1,221,384.54	75.29%
MISCELLANEOUS STATE PROGRAMS	526,438.00	0.00	0.00	321,401.62	205,036.38	38.95%
SUPPLEMENTAL APPROPRIATIONS	17,387,545.00	0.00	1,148,180.25	4,081,379.28	13,306,165.72	76.53%
MISCELLANEOUS STATE REVENUE	13,000.00	0.00	88.93	472.53	12,527.47	96.37%
STATE REVENUE	239,742,020.39	0.00	18,972,805.73	83,062,656.44	156,679,363.95	65.35%
4000 FEDERAL REVENUE						
UNRESTRICTED GRANT THRU STATE	265,628.00	0.00	0.00	-31,517.62	297,145.62	111.87%
RESTRICTED GRANT DIRECT	20,799.00	0.00	27,913.00	331,098.21	-310,299.21	-1,491.89%
RESTRICTED GRANT THRU STATE	11,552,919.00	0.00	2,948,493.00	1,942,538.57	9,610,380.43	83.19%
FEDERAL REVENUE OTHER AGENCIES	20,000.00	0.00	0.00	0.00	20,000.00	100.00%
FEDERAL NCLB	5,423,202.00	0.00	31,517.62	-1,776,519.14	7,199,721.14	132.76%
FEDERAL NCLB	97,080.00	0.00	0.00	0.00	97,080.00	100.00%
FEDERAL REVENUE	17,379,628.00	0.00	3,007,923.62	465,600.02	16,914,027.98	97.32%
5000 OTHER LOCAL SOURCES						
TRANSFER IN FROM OTHER FUNDS	-181,578.00	0.00	0.00	0.00	-181,578.00	100.00%
OTHER LOCAL SOURCES	-181,578.00	0.00	0.00	0.00	-181,578.00	100.00%
MAINTENANCE & OPERATIONS	339,952,437.39	0.00	23,587,687.26	86,958,118.53	252,994,318.86	74.42%

Description	2017-18 Revised Budget	Encumbered Amount	September 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Remaining
21	STUDENT ACTIVITIES FUND					
1000	LOCAL REVENUE					
INVESTMENT EARNINGS	60,000.00	0.00	16.00	739.62	59,260.38	98.77%
FOUNDATION	200,000.00	0.00	2,156.04	2,594.38	197,405.62	98.70%
	3,750,000.00	0.00	436.95	812.85	3,749,187.15	99.98%
OTHER LOCAL REVENUE	3,990,000.00	0.00	150,222.07	428,515.03	3,561,484.97	89.26%
LOCAL REVENUE	8,000,000.00	0.00	152,831.06	432,661.88	7,567,338.12	94.59%
STUDENT ACTIVITIES FUND	8,000,000.00	0.00	152,831.06	432,661.88	7,567,338.12	94.59%
=====						
23	NON K-12					
1000	LOCAL REVENUE					
AD VALOREM TAXES	719,582.00	0.00	3,321.31	9,222.26	710,359.74	98.72%
AD VALOREM TAXES	51,818.00	0.00	6,253.31	11,870.18	39,947.82	77.09%
TUITIONS	30,000.00	0.00	2,531.29	10,118.00	19,882.00	66.27%
INVESTMENT EARNINGS	30,000.00	0.00	3.60	12.39	29,987.61	99.96%
OTHER LOCAL REVENUE	856,935.00	0.00	20,295.87	146,738.44	710,196.56	82.88%
LOCAL REVENUE	1,688,335.00	0.00	32,405.38	177,961.27	1,510,373.73	89.46%
3000	STATE REVENUE					
RESTRICTED GRANT OPTIONAL	4,029,894.00	0.00	282,295.86	2,576,273.61	1,453,620.39	36.07%
RESTRICTED GRANT VOC & OTHER	482,089.00	0.00	32,909.61	226,273.44	255,815.56	53.06%
UNRESTRICTED GRANT BASIC PROG	60,000.00	0.00	0.00	0.00	60,000.00	100.00%
STATE REVENUE	4,571,983.00	0.00	315,205.47	2,802,547.05	1,769,435.95	38.70%
4000	FEDERAL REVENUE					
RESTRICTED GRANT DIRECT	342,141.00	0.00	0.00	-331,099.00	673,240.00	196.77%
RESTRICTED GRANT THRU STATE	3,520,224.00	0.00	1,887,057.62	2,007,549.15	1,512,674.85	42.97%
FEDERAL REVENUE	3,862,365.00	0.00	1,887,057.62	1,676,450.15	2,185,914.85	56.60%
NON K-12	10,122,683.00	0.00	2,234,668.47	4,656,958.47	5,465,724.53	53.99%
=====						
26	Tax Increment					
1000	LOCAL REVENUE					
AD VALOREM TAXES	13,500,000.00	0.00	0.00	0.00	13,500,000.00	100.00%
LOCAL REVENUE	13,500,000.00	0.00	0.00	0.00	13,500,000.00	100.00%

Description	2017-18 Revised Budget	Encumbered Amount	September 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Remaining
26 0000	Tax Increment					
Tax Increment	13,500,000.00	0.00	0.00	0.00	13,500,000.00	100.00%
=====						
31 1000	DEBT SERVICE LOCAL REVENUE					
AD VALOREM TAXES	11,589,069.00	0.00	49,142.88	140,391.70	11,448,677.30	98.79%
AD VALOREM TAXES	834,531.00	0.00	100,711.18	191,172.35	643,358.65	77.09%
INVESTMENT EARNINGS	40,000.00	0.00	57.92	199.50	39,800.50	99.50%
LOCAL REVENUE	12,463,600.00	0.00	149,911.98	331,763.55	12,131,836.45	97.34%
DEBT SERVICE	12,463,600.00	0.00	149,911.98	331,763.55	12,131,836.45	97.34%
=====						
32 1000	CAPITAL OUTLAY LOCAL REVENUE					
AD VALOREM TAXES	41,774,699.00	0.00	167,128.70	480,745.84	41,293,953.16	98.85%
AD VALOREM TAXES	956,801.00	0.00	346,400.41	657,545.42	299,255.58	31.28%
INVESTMENT EARNINGS	420,000.00	0.00	42,429.57	80,162.20	339,837.80	80.91%
LOCAL REVENUE	43,151,500.00	0.00	555,958.68	1,218,453.46	41,933,046.54	97.18%
4000	FEDERAL REVENUE					
FEDERAL REVENUE OTHER AGENCIES	412,144.00	0.00	0.00	0.00	412,144.00	100.00%
FEDERAL REVENUE	412,144.00	0.00	0.00	0.00	412,144.00	100.00%
5000	OTHER LOCAL SOURCES					
BONDS	100,613,956.00	0.00	0.00	0.00	100,613,956.00	100.00%
SALE OF FIXED ASSETS	85,000.00	0.00	5,524.52	15,334.70	69,665.30	81.96%
OTHER LOCAL SOURCES	100,698,956.00	0.00	5,524.52	15,334.70	100,683,621.30	99.98%
CAPITAL OUTLAY	144,262,600.00	0.00	561,483.20	1,233,788.16	143,028,811.84	99.14%
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Description	2017-18 Revised Budget	Encumbered Amount	September 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Remaining
51 SCHOOL FOODS						
1000 LOCAL REVENUE						
INVESTMENT EARNINGS	60,000.00	0.00	0.00	0.00	60,000.00	100.00%
FOOD SERVICES REVENUE	7,753,000.00	0.00	992,870.45	1,589,857.50	6,163,142.50	79.49%
OTHER LOCAL REVENUE	50,000.00	0.00	365.00	1,527.85	48,472.15	96.94%
LOCAL REVENUE	7,863,000.00	0.00	993,235.45	1,591,385.35	6,271,614.65	79.76%
3000 STATE REVENUE						
RESTRICTED GRANT VOC & OTHER	3,700,000.00	0.00	115,441.00	124,443.00	3,575,557.00	96.64%
STATE REVENUE	3,700,000.00	0.00	115,441.00	124,443.00	3,575,557.00	96.64%
4000 FEDERAL REVENUE						
RESTRICTED GRANT THRU STATE	8,715,460.00	0.00	315,503.02	371,519.73	8,343,940.27	95.74%
FEDERAL REVENUE	8,715,460.00	0.00	315,503.02	371,519.73	8,343,940.27	95.74%
SCHOOL FOODS	20,278,460.00	0.00	1,424,179.47	2,087,348.08	18,191,111.92	89.71%
=====	=====	=====	=====	=====	=====	=====
60 HEALTH & ACCIDENT SELF INSURED						
1000 LOCAL REVENUE						
INVESTMENT EARNINGS	140,000.00	0.00	0.00	0.00	140,000.00	100.00%
OTHER LOCAL REVENUE	37,175,000.00	0.00	2,583,106.27	6,538,680.39	30,636,319.61	82.41%
LOCAL REVENUE	37,315,000.00	0.00	2,583,106.27	6,538,680.39	30,776,319.61	82.48%
HEALTH & ACCIDENT SELF INSURED	37,315,000.00	0.00	2,583,106.27	6,538,680.39	30,776,319.61	82.48%
=====	=====	=====	=====	=====	=====	=====
75 FOUNDATION						
5000 OTHER LOCAL SOURCES						
TRANSFER IN FROM OTHER FUNDS	181,578.00	0.00	0.00	0.00	181,578.00	100.00%
OTHER LOCAL SOURCES	181,578.00	0.00	0.00	0.00	181,578.00	100.00%
8000 JORDAN DIST DASH						
JORDAN DIST DASH	750,000.00	0.00	-116.99	234,900.76	515,099.24	68.68%
	0.00	0.00	1,150.00	235,300.61	-235,300.61	0.00%
AEROSPACE PROGRAM	0.00	0.00	28,684.89	253,043.26	-253,043.26	0.00%
FOUNDATION	0.00	0.00	4,650.33	81,685.64	-81,685.64	0.00%

Description	2017-18 Revised Budget	Encumbered Amount	September 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Remaining
75 FOUNDATION						
8000 JORDAN DIST DASH						
	0.00	0.00	14,214.99	241,463.87	-241,463.87	0.00%
MUSIC PROGRAM	0.00	0.00	-956.04	96,863.14	-96,863.14	0.00%
FOUNDATION	0.00	0.00	4,599.91	16,241.47	-16,241.47	0.00%
DOKAS CLASS	0.00	0.00	5,451.01	13,852.40	-13,852.40	0.00%
LLOYDS CLASS	0.00	0.00	6,178.92	18,874.67	-18,874.67	0.00%
SANDER'S CLASS	0.00	0.00	1,350.00	16,314.82	-16,314.82	0.00%
JORDAN DIST DASH	750,000.00	0.00	65,207.02	1,208,540.64	-458,540.64	-61.14%
9000						
	0.00	0.00	0.00	-7,069.47	7,069.47	0.00%
	0.00	0.00	0.00	-7,069.47	7,069.47	0.00%
FOUNDATION	931,578.00	0.00	65,207.02	1,201,471.17	-269,893.17	-28.97%
Grand Revenue Totals	586,826,358.39	0.00	30,759,074.73	103,440,790.23	483,385,568.16	82.37%

Number of Accounts: 959

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

Description	2017-18 Revised Budget	Encumbered Amount	September 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Actual
10	MAINTENANCE & OPERATIONS					
1000	INSTRUCTION					
SALARIES	172,689,923.71	0.00	11,403,425.03	12,913,312.85	159,776,610.86	92.52%
EMPLOYEE BENEFITS	71,184,198.84	0.00	5,021,746.31	6,698,234.10	64,485,964.74	90.59%
CONTRACT SERVICES	2,809,338.00	41,953.57	41,439.30	510,712.82	2,256,671.61	80.33%
REPAIRS	36,200.00	0.00	4,338.61	7,808.77	28,391.23	78.43%
MISCELLANEOUS	1,159,740.00	948.19	-16,018.94	-200,142.29	1,358,934.10	117.18%
SUPPLIES	16,511,492.47	2,007,848.38	1,463,706.05	3,019,348.99	11,484,295.10	69.55%
EQUIPMENT	687,007.00	164,327.47	150,905.24	941,880.47	-419,200.94	-61.02%
OTHER OBJECTS	3,192,125.00	0.00	5,283.62	9,794.93	3,182,330.07	99.69%
INSTRUCTION	268,270,025.02	2,215,077.61	18,074,825.22	23,900,950.64	242,153,996.77	90.27%
2100	SUPPORT SERVICES STUDENTS					
SALARIES	8,894,089.00	0.00	985,635.06	1,214,987.32	7,679,101.68	86.34%
EMPLOYEE BENEFITS	3,176,054.00	0.00	367,727.52	465,401.04	2,710,652.96	85.35%
CONTRACT SERVICES	14,430.00	0.00	255.00	490.00	13,940.00	96.60%
REPAIRS	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
MISCELLANEOUS	32,644.00	44.95	1,483.81	5,275.44	27,323.61	83.70%
SUPPLIES	28,173.00	1,846.03	1,824.28	2,963.43	23,363.54	82.93%
EQUIPMENT	750.00	0.00	0.00	0.00	750.00	100.00%
OTHER OBJECTS	6,500.00	0.00	1,067.50	1,196.50	5,303.50	81.59%
SUPPORT SERVICES STUDENTS	12,153,640.00	1,890.98	1,357,993.17	1,690,313.73	10,461,435.29	86.08%
2200	SUPPORT SERVICES INSTRCT STAFF					
SALARIES	8,459,259.61	0.00	979,951.70	1,883,442.31	6,575,817.30	77.74%
EMPLOYEE BENEFITS	3,339,616.00	0.00	347,085.67	688,886.19	2,650,729.81	79.37%
CONTRACT SERVICES	1,454,083.00	66,887.00	109,978.68	195,950.20	1,191,245.80	81.92%
REPAIRS	7,130.00	0.00	0.00	0.00	7,130.00	100.00%
MISCELLANEOUS	327,361.00	2,514.11	13,593.34	109,152.67	215,694.22	65.89%
SUPPLIES	1,104,521.95	93,627.93	57,712.10	138,856.41	872,037.61	78.95%
EQUIPMENT	693,877.00	1,118.20	1,644.00	2,771.50	689,987.30	99.44%
OTHER OBJECTS	73,720.00	0.00	3,079.49	3,440.48	70,279.52	95.33%
SUPPORT SERVICES INSTRCT STAFF	15,459,568.56	164,147.24	1,513,044.98	3,022,499.76	12,272,921.56	79.39%
2300	SUPPORT SERVICES DIST GEN ADMN					
SALARIES	1,244,646.00	0.00	126,146.34	387,558.02	857,087.98	68.86%
EMPLOYEE BENEFITS	575,819.00	0.00	54,113.56	167,147.34	408,671.66	70.97%
CONTRACT SERVICES	395,710.00	0.00	22,767.62	40,061.10	355,648.90	89.88%
REPAIRS	750.00	0.00	0.00	0.00	750.00	100.00%
MISCELLANEOUS	112,380.00	0.00	446.87	10,199.61	102,180.39	90.92%
SUPPLIES	64,095.00	0.00	2,100.68	10,266.84	53,828.16	83.98%
OTHER OBJECTS	45,500.00	0.00	1,295.00	44,877.00	623.00	1.37%
SUPPORT SERVICES DIST GEN ADMN	2,438,900.00	0.00	206,870.07	660,109.91	1,778,790.09	72.93%

Description	2017-18 Revised Budget	Encumbered Amount	September 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Actual
10 MAINTENANCE & OPERATIONS						
2400 SUPPORT SERVICES SCHOOL ADMIN						
SALARIES	16,219,512.00	0.00	1,358,855.70	3,895,080.92	12,324,431.08	75.99%
EMPLOYEE BENEFITS	6,819,956.00	0.00	536,045.32	1,552,700.77	5,267,255.23	77.23%
CONTRACT SERVICES	0.00	246.81	120.00	1,289.00	-1,535.81	0.00%
MISCELLANEOUS	636,690.12	0.00	17,641.76	62,550.41	574,139.71	90.18%
SUPPLIES	4,845.00	2,138.36	3,120.37	8,492.66	-5,786.02	-119.42%
SUPPORT SERVICES SCHOOL ADMIN	23,681,003.12	2,385.17	1,915,783.15	5,520,113.76	18,158,504.19	76.68%
2500 SUPPORT SERVICES BUSINESS						
SALARIES	1,608,195.00	0.00	127,240.34	380,179.85	1,228,015.15	76.36%
EMPLOYEE BENEFITS	752,219.00	0.00	55,913.56	171,876.41	580,342.59	77.15%
CONTRACT SERVICES	5,605.00	0.00	331.50	896.25	4,708.75	84.01%
REPAIRS	300.00	0.00	0.00	0.00	300.00	100.00%
MISCELLANEOUS	1,083,230.00	3.95	-66,819.37	449,940.77	633,285.28	58.46%
SUPPLIES	23,650.00	88.39	469.14	1,445.25	22,116.36	93.52%
EQUIPMENT	3,490.00	0.00	0.00	0.00	3,490.00	100.00%
OTHER OBJECTS	6,750.00	0.00	2,320.00	2,539.00	4,211.00	62.39%
SUPPORT SERVICES BUSINESS	3,483,439.00	92.34	119,455.17	1,006,877.53	2,476,469.13	71.09%
2600 OPERATION/MAINT OF PLANT						
SALARIES	13,832,436.00	0.00	1,125,134.32	3,514,402.04	10,318,033.96	74.59%
EMPLOYEE BENEFITS	5,930,812.00	0.00	494,949.55	1,497,882.98	4,432,929.02	74.74%
CONTRACT SERVICES	189,372.00	0.00	1,637.00	48,179.53	141,192.47	74.56%
REPAIRS	965,254.00	16,448.04	60,625.51	102,481.56	846,324.40	87.68%
MISCELLANEOUS	175,750.00	99.98	11,884.27	15,966.52	159,683.50	90.86%
SUPPLIES	16,085,318.00	116,205.71	1,240,572.49	2,552,632.62	13,416,479.67	83.41%
EQUIPMENT	6,500.00	0.00	0.00	0.00	6,500.00	100.00%
OTHER OBJECTS	23,100.00	0.00	0.00	0.00	23,100.00	100.00%
OPERATION/MAINT OF PLANT	37,208,542.00	132,753.73	2,934,803.14	7,731,545.25	29,344,243.02	78.86%
2700 STUDENT TRANSPORTATION SERVICE						
SALARIES	6,709,308.00	0.00	548,084.37	1,081,101.52	5,628,206.48	83.89%
EMPLOYEE BENEFITS	3,105,316.00	0.00	247,520.50	476,020.97	2,629,295.03	84.67%
CONTRACT SERVICES	107,700.00	0.00	2,334.75	138,672.39	-30,972.39	-28.76%
REPAIRS	22,000.00	262.00	2,493.41	4,006.44	17,731.56	80.60%
MISCELLANEOUS	102,490.00	2,962.64	51,682.91	54,405.19	45,122.17	44.03%
SUPPLIES	2,970,610.00	25,605.56	84,991.44	229,892.14	2,715,112.30	91.40%
EQUIPMENT	10,000.00	7,459.68	12,428.50	15,363.50	-12,823.18	-128.23%
OTHER OBJECTS	7,000.00	0.00	420.00	805.00	6,195.00	88.50%
STUDENT TRANSPORTATION SERVICE	13,034,424.00	36,289.88	949,955.88	2,000,267.15	10,997,866.97	84.38%
2800 SUPPORT SERVICES CENTRAL						
SALARIES	4,322,634.00	0.00	388,885.66	1,159,596.78	3,163,037.22	73.17%
EMPLOYEE BENEFITS	1,820,569.00	0.00	160,133.35	475,185.67	1,345,383.33	73.90%
CONTRACT SERVICES	1,085,358.00	45,219.68	24,079.59	71,208.96	968,929.36	89.27%

Description	2017-18 Revised Budget	Encumbered Amount	September 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Actual
10	MAINTENANCE & OPERATIONS					
2800	SUPPORT SERVICES CENTRAL					
REPAIRS	206,180.00	0.00	0.00	3,268.92	202,911.08	98.41%
MISCELLANEOUS	494,573.00	101.06	68,988.96	94,863.72	399,608.22	80.80%
SUPPLIES	250,281.00	9,320.51	12,073.60	33,728.01	207,232.48	82.80%
EQUIPMENT	4,525.00	0.00	0.00	0.00	4,525.00	100.00%
OTHER OBJECTS	19,480.00	483.00	11,314.00	11,509.00	7,488.00	38.44%
SUPPORT SERVICES CENTRAL	8,203,600.00	55,124.25	665,475.16	1,849,361.06	6,299,114.69	76.78%
3100	FOOD SERVICES					
SALARIES	3,900.00	0.00	0.00	0.00	3,900.00	100.00%
EMPLOYEE BENEFITS	1,254.00	0.00	0.00	0.00	1,254.00	100.00%
FOOD SERVICES	5,154.00	0.00	0.00	0.00	5,154.00	100.00%
3300	COMMUNITY SERVICES					
SALARIES	288,710.00	0.00	0.00	0.00	288,710.00	100.00%
EMPLOYEE BENEFITS	79,359.00	0.00	0.00	0.00	79,359.00	100.00%
COMMUNITY SERVICES	368,069.00	0.00	0.00	0.00	368,069.00	100.00%
MAINTENANCE & OPERATIONS	384,306,364.70	2,607,761.20	27,738,205.94	47,382,038.79	334,316,564.71	86.99%
21	STUDENT ACTIVITIES FUND					
1000	INSTRUCTION					
SALARIES	0.00	0.00	0.00	28,609.08	-28,609.08	0.00%
CONTRACT SERVICES	2,300,000.00	2,700.00	21,548.44	23,278.05	2,274,021.95	98.87%
REPAIRS	0.00	0.00	68.37	68.37	-68.37	0.00%
MISCELLANEOUS	0.00	0.00	10,596.79	27,194.77	-27,194.77	0.00%
SUPPLIES	4,700,000.00	3,641.33	78,643.36	117,444.07	4,578,914.60	97.42%
EQUIPMENT	300,000.00	0.00	0.00	215.95	299,784.05	99.93%
OTHER OBJECTS	700,000.00	0.00	8,454.96	9,323.35	690,676.65	98.67%
INSTRUCTION	8,000,000.00	6,341.33	119,311.92	206,133.64	7,787,525.03	97.34%
2200	SUPPORT SERVICES INSTRCT STAFF					
SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00%
SUPPORT SERVICES INSTRCT STAFF	0.00	0.00	0.00	0.00	0.00	0.00%
2400	SUPPORT SERVICES SCHOOL ADMIN					
OTHER OBJECTS	0.00	0.00	375.00	375.00	-375.00	0.00%
SUPPORT SERVICES SCHOOL ADMIN	0.00	0.00	375.00	375.00	-375.00	0.00%
STUDENT ACTIVITIES FUND	8,000,000.00	6,341.33	119,686.92	206,508.64	7,787,150.03	97.34%

Description	2017-18 Revised Budget	Encumbered Amount	September 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Actual
23 1000	NON K-12 INSTRUCTION					
CONTRACT SERVICES	0.00	0.00	47.43	76.29	-76.29	0.00%
SUPPLIES	0.00	0.00	47.29	47.29	-47.29	0.00%
INSTRUCTION	0.00	0.00	94.72	123.58	-123.58	0.00%
2400	SUPPORT SERVICES SCHOOL ADMIN					
SALARIES	0.00	0.00	832.61	1,467.55	-1,467.55	0.00%
EMPLOYEE BENEFITS	0.00	0.00	70.35	124.01	-124.01	0.00%
SUPPORT SERVICES SCHOOL ADMIN	0.00	0.00	902.96	1,591.56	-1,591.56	0.00%
3300	COMMUNITY SERVICES					
SALARIES	7,128,691.00	0.00	485,406.51	903,465.18	6,225,225.82	87.33%
EMPLOYEE BENEFITS	2,402,648.00	0.00	176,374.28	320,343.44	2,082,304.56	86.67%
CONTRACT SERVICES	39,340.00	8,814.00	2,643.00	6,590.20	23,935.80	60.84%
REPAIRS	60,300.00	0.00	89.55	179.10	60,120.90	99.70%
MISCELLANEOUS	148,361.00	0.00	1,737.40	18,468.37	129,892.63	87.55%
SUPPLIES	641,804.00	4,604.08	46,531.38	77,563.22	559,636.70	87.20%
EQUIPMENT	20,000.00	0.00	1,991.24	1,991.24	18,008.76	90.04%
OTHER OBJECTS	226,086.00	0.00	-7,358.00	-14,523.56	240,609.56	106.42%
COMMUNITY SERVICES	10,667,230.00	13,418.08	707,415.36	1,314,077.19	9,339,734.73	87.56%
NON K-12	10,667,230.00	13,418.08	708,413.04	1,315,792.33	9,338,019.59	87.54%
26 3300	Tax Increment COMMUNITY SERVICES					
OTHER OBJECTS	13,500,000.00	0.00	0.00	0.00	13,500,000.00	100.00%
COMMUNITY SERVICES	13,500,000.00	0.00	0.00	0.00	13,500,000.00	100.00%
Tax Increment	13,500,000.00	0.00	0.00	0.00	13,500,000.00	100.00%
31 5100	DEBT SERVICE DEBT SERVICES					
OTHER OBJECTS	15,851,435.00	0.00	0.00	0.00	15,851,435.00	100.00%
DEBT SERVICES	15,851,435.00	0.00	0.00	0.00	15,851,435.00	100.00%
DEBT SERVICE	15,851,435.00	0.00	0.00	0.00	15,851,435.00	100.00%
32 1000	CAPITAL OUTLAY INSTRUCTION					
CONTRACT SERVICES	0.00	0.00	699.00	849.00	-849.00	0.00%
MISCELLANEOUS	0.00	0.00	0.00	-400,000.00	400,000.00	0.00%
SUPPLIES	1,154,837.51	237,906.12	171,514.62	367,768.01	549,163.38	47.55%
INSTRUCTION	1,154,837.51	237,906.12	172,213.62	-31,382.99	948,314.38	82.12%

Description	2017-18 Revised Budget	Encumbered Amount	September 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Actual
32 2200	CAPITAL OUTLAY SUPPORT SERVICES INSTRCT STAFF					
SUPPLIES	129,987.20	5,861.34	12,037.69	97,979.66	26,146.20	20.11%
SUPPORT SERVICES INSTRCT STAFF	129,987.20	5,861.34	12,037.69	97,979.66	26,146.20	20.11%
2300	SUPPORT SERVICES DIST GEN ADMN					
MISCELLANEOUS	520,000.00	0.00	0.00	0.00	520,000.00	100.00%
SUPPORT SERVICES DIST GEN ADMN	520,000.00	0.00	0.00	0.00	520,000.00	100.00%
2400	SUPPORT SERVICES SCHOOL ADMIN					
MISCELLANEOUS	0.00	0.00	0.00	323.12	-323.12	0.00%
SUPPORT SERVICES SCHOOL ADMIN	0.00	0.00	0.00	323.12	-323.12	0.00%
2600	OPERATION/MAINT OF PLANT					
SALARIES	45,000.00	0.00	0.00	0.00	45,000.00	100.00%
CONTRACT SERVICES	5,000.00	0.00	0.00	0.00	5,000.00	100.00%
REPAIRS	10,000.00	0.00	467.16	1,646.09	8,353.91	83.54%
MISCELLANEOUS	16,400.00	237.01	319.36	1,028.97	15,134.02	92.28%
SUPPLIES	13,200.00	0.00	77.35	151.84	13,048.16	98.85%
OTHER OBJECTS	68,000.00	0.00	63.00	63.00	67,937.00	99.91%
OPERATION/MAINT OF PLANT	157,600.00	237.01	926.87	2,889.90	154,473.09	98.02%
4000	FACILITIES AQUISITION & CONSTR					
SALARIES	487,681.00	0.00	35,437.14	106,054.83	381,626.17	78.25%
EMPLOYEE BENEFITS	202,736.00	0.00	15,436.54	46,230.14	156,505.86	77.20%
FACILITIES AQUISITION & CONSTR	690,417.00	0.00	50,873.68	152,284.97	538,132.03	77.94%
4100	SITE ACQUISITION SERVICES					
CONTRACT SERVICES	37,000.00	0.00	4,200.00	4,200.00	32,800.00	88.65%
EQUIPMENT	5,000,000.00	0.00	0.00	0.00	5,000,000.00	100.00%
SITE ACQUISITION SERVICES	5,037,000.00	0.00	4,200.00	4,200.00	5,032,800.00	99.92%
4200	SITE IMPROVEMENT SERVICES					
EQUIPMENT	14,765,889.00	4,076,589.95	1,949,224.83	6,917,613.77	3,771,685.28	25.54%
SITE IMPROVEMENT SERVICES	14,765,889.00	4,076,589.95	1,949,224.83	6,917,613.77	3,771,685.28	25.54%
4300	ARCHITECTURAL & ENGINEERING					
EQUIPMENT	67,500,000.00	131,742,338.44	3,804,282.37	6,615,225.88	-70,857,564.32	-104.97%
ARCHITECTURAL & ENGINEERING	67,500,000.00	131,742,338.44	3,804,282.37	6,615,225.88	-70,857,564.32	-104.97%

Description	2017-18 Revised Budget	Encumbered Amount	September 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Actual
32	CAPITAL OUTLAY					
4400	BUILDING REPAIRS & REMODELING					
EQUIPMENT	6,181,000.00	732,653.13	500,206.52	617,207.64	4,831,139.23	78.16%
BUILDING REPAIRS & REMODELING	6,181,000.00	732,653.13	500,206.52	617,207.64	4,831,139.23	78.16%
4500	BUILDING ACQUISITION/CONSTRUCT					
SUPPLIES	0.00	10,733.71	24,000.05	122,960.79	-133,694.50	0.00%
EQUIPMENT	4,370,973.91	250,025.80	39,495.20	148,378.64	3,972,569.47	90.89%
BUILDING ACQUISITION/CONSTRUCT	4,370,973.91	260,759.51	63,495.25	271,339.43	3,838,874.97	87.83%
4600	BUILDING IMPROVEMENT SERVICES					
SUPPLIES	0.00	9,285.89	1,768.57	10,420.25	-19,706.14	0.00%
EQUIPMENT	1,168,500.00	142,770.45	185,800.18	221,015.61	804,713.94	68.87%
BUILDING IMPROVEMENT SERVICES	1,168,500.00	152,056.34	187,568.75	231,435.86	785,007.80	67.18%
4700	DATA PROCESSING					
SUPPLIES	0.00	36,866.00	18,531.00	60,805.40	-97,671.40	0.00%
EQUIPMENT	2,910,000.00	694,470.58	4,710.97	1,009,198.22	1,206,331.20	41.45%
DATA PROCESSING	2,910,000.00	731,336.58	23,241.97	1,070,003.62	1,108,659.80	38.10%
4800	VEHICLES					
EQUIPMENT	2,495,500.00	18,359.57	45,788.00	2,138,525.44	338,614.99	13.57%
VEHICLES	2,495,500.00	18,359.57	45,788.00	2,138,525.44	338,614.99	13.57%
4900	OTHER FACILITIES					
REPAIRS	76,000.00	28,445.16	6,018.98	18,056.94	29,497.90	38.81%
OTHER FACILITIES	76,000.00	28,445.16	6,018.98	18,056.94	29,497.90	38.81%
5100	DEBT SERVICES					
OTHER OBJECTS	540,000.00	0.00	0.00	0.00	540,000.00	100.00%
DEBT SERVICES	540,000.00	0.00	0.00	0.00	540,000.00	100.00%
CAPITAL OUTLAY	107,697,704.62	137,986,543.15	6,820,078.53	18,105,703.24	-48,394,541.77	-44.94%
51	SCHOOL FOODS					
1000	INSTRUCTION					
CONTRACT SERVICES	0.00	0.00	19.25	44.00	-44.00	0.00%
INSTRUCTION	0.00	0.00	19.25	44.00	-44.00	0.00%

Description	2017-18 Revised Budget	Encumbered Amount	September 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Actual
51 SCHOOL FOODS						
3100 FOOD SERVICES						
SALARIES	6,783,606.00	0.00	528,594.71	827,648.11	5,955,957.89	87.80%
EMPLOYEE BENEFITS	2,373,578.00	0.00	198,820.79	288,559.36	2,085,018.64	87.84%
CONTRACT SERVICES	343,280.00	5,000.00	26,391.73	33,998.53	304,281.47	88.64%
MISCELLANEOUS	69,000.00	19.07	30,989.77	34,106.61	34,874.32	50.54%
SUPPLIES	10,488,521.00	97,784.06	1,047,988.07	1,590,332.85	8,800,404.09	83.91%
EQUIPMENT	1,175,000.00	125,436.08	11,595.97	28,613.09	1,020,950.83	86.89%
OTHER OBJECTS	1,800,882.00	0.00	0.00	49.00	1,800,833.00	100.00%
FOOD SERVICES	23,033,867.00	228,239.21	1,844,381.04	2,803,307.55	20,002,320.24	86.84%
SCHOOL FOODS	23,033,867.00	228,239.21	1,844,400.29	2,803,351.55	20,002,276.24	86.84%
60 HEALTH & ACCIDENT SELF INSURED						
2800 SUPPORT SERVICES CENTRAL						
EMPLOYEE BENEFITS	36,194,650.00	0.00	4,226,127.34	10,272,676.48	25,921,973.52	71.62%
CONTRACT SERVICES	1,615,600.00	0.00	235,192.43	497,257.05	1,118,342.95	69.22%
REPAIRS	100.00	0.00	0.00	0.00	100.00	100.00%
MISCELLANEOUS	2,900.00	0.00	204.24	500.56	2,399.44	82.74%
SUPPLIES	3,300.00	0.00	220.49	261.52	3,038.48	92.08%
SUPPORT SERVICES CENTRAL	37,816,550.00	0.00	4,461,744.50	10,770,695.61	27,045,854.39	71.52%
HEALTH & ACCIDENT SELF INSURED	37,816,550.00	0.00	4,461,744.50	10,770,695.61	27,045,854.39	71.52%
75 FOUNDATION						
1000 INSTRUCTION						
CONTRACT SERVICES	0.00	0.00	2.75	2.75	-2.75	0.00%
INSTRUCTION	0.00	0.00	2.75	2.75	-2.75	0.00%
1400 INSTRUCTION						
SUPPLIES	171,000.00	0.00	0.00	0.00	171,000.00	100.00%
INSTRUCTION	171,000.00	0.00	0.00	0.00	171,000.00	100.00%
2200 SUPPORT SERVICES INSTRCT STAFF						
MISCELLANEOUS	16,000.00	0.00	0.00	485.00	15,515.00	96.97%
SUPPORT SERVICES INSTRCT STAFF	16,000.00	0.00	0.00	485.00	15,515.00	96.97%
3300 COMMUNITY SERVICES						
SALARIES	124,998.00	0.00	12,919.83	39,020.14	85,977.86	68.78%
EMPLOYEE BENEFITS	42,530.00	0.00	4,441.24	12,054.72	30,475.28	71.66%
CONTRACT SERVICES	1,500.00	0.00	84.00	84.00	1,416.00	94.40%
MISCELLANEOUS	5,680.00	0.00	15.64	86.05	5,593.95	98.49%
SUPPLIES	174,370.00	0.00	788.97	1,042.53	173,327.47	99.40%
OTHER OBJECTS	2,500.00	0.00	0.00	0.00	2,500.00	100.00%

Description	2017-18 Revised Budget	Encumbered Amount	September 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Actual
75 FOUNDATION						
3300 COMMUNITY SERVICES						
COMMUNITY SERVICES	351,578.00	0.00	18,249.68	52,287.44	299,290.56	85.13%
6500 OTHER FOUNDATION PROGRAMS						
EQUIPMENT	94,000.00	0.00	0.00	0.00	94,000.00	100.00%
OTHER FOUNDATION PROGRAMS	94,000.00	0.00	0.00	0.00	94,000.00	100.00%
8000 5K FUN RUN						
CONTRACT SERVICES	20,000.00	0.00	480.00	2,640.00	17,360.00	86.80%
MISCELLANEOUS	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
SUPPLIES	0.00	0.00	7,915.00	8,508.51	-8,508.51	0.00%
OTHER OBJECTS	10,500.00	0.00	500.00	1,505.00	8,995.00	85.67%
5K FUN RUN	31,500.00	0.00	8,895.00	12,653.51	18,846.49	59.83%
8100 OTHER FOUNDATION PROGRAMS						
MISCELLANEOUS	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
SUPPLIES	0.00	0.00	1,600.00	7,900.00	-7,900.00	0.00%
OTHER FOUNDATION PROGRAMS	1,000.00	0.00	1,600.00	7,900.00	-6,900.00	-690.00%
8200 AEROSPACE PROGRAM						
CONTRACT SERVICES	20,000.00	0.00	1,461.00	1,649.50	18,350.50	91.75%
REPAIRS	4,500.00	0.00	0.00	0.00	4,500.00	100.00%
MISCELLANEOUS	30,000.00	0.00	0.00	0.00	30,000.00	100.00%
SUPPLIES	25,000.00	1,500.00	7,674.82	27,556.93	-4,056.93	-16.23%
OTHER OBJECTS	0.00	0.00	2,439.11	2,439.11	-2,439.11	0.00%
AEROSPACE PROGRAM	79,500.00	1,500.00	11,574.93	31,645.54	46,354.46	58.31%
8300 OTHER FOUNDATION PROGRAMS						
SUPPLIES	0.00	65.00	186.61	4,550.70	-4,615.70	0.00%
OTHER FOUNDATION PROGRAMS	0.00	65.00	186.61	4,550.70	-4,615.70	0.00%
8400 OTHER FOUNDATION PROGRAMS						
CONTRACT SERVICES	0.00	0.00	2,030.00	2,030.00	-2,030.00	0.00%
MISCELLANEOUS	0.00	0.00	970.00	2,780.61	-2,780.61	0.00%
SUPPLIES	0.00	0.00	9,606.53	13,174.74	-13,174.74	0.00%
OTHER FOUNDATION PROGRAMS	0.00	0.00	12,606.53	17,985.35	-17,985.35	0.00%

Description	2017-18 Revised Budget	Encumbered Amount	September 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Actual
75 FOUNDATION						
8500 MUSIC PROGRAM						
SUPPLIES	0.00	0.00	0.00	6,677.04	-6,677.04	0.00%
MUSIC PROGRAM	0.00	0.00	0.00	6,677.04	-6,677.04	0.00%
8600 OTHER FOUNDATION PROGRAMS						
CONTRACT SERVICES	45,000.00	0.00	0.00	0.00	45,000.00	100.00%
SUPPLIES	41,000.00	0.00	372.81	790.61	40,209.39	98.07%
EQUIPMENT	101,000.00	0.00	0.00	0.00	101,000.00	100.00%
OTHER FOUNDATION PROGRAMS	187,000.00	0.00	372.81	790.61	186,209.39	99.58%
8700 DOKAS CLASS RIVERSIDE ELEM						
SUPPLIES	0.00	0.00	50.00	381.87	-381.87	0.00%
DOKAS CLASS RIVERSIDE ELEM	0.00	0.00	50.00	381.87	-381.87	0.00%
8800 LINDSAY'S CLASS RIVERSIDE ELEM						
MISCELLANEOUS	0.00	0.00	0.00	70.00	-70.00	0.00%
SUPPLIES	0.00	0.00	0.00	79.89	-79.89	0.00%
LINDSAY'S CLASS RIVERSIDE ELEM	0.00	0.00	0.00	149.89	-149.89	0.00%
8900 SANDER'S CLASS						
SUPPLIES	0.00	7,252.40	0.00	42.00	-7,294.40	0.00%
SANDER'S CLASS	0.00	7,252.40	0.00	42.00	-7,294.40	0.00%
9900						
MISCELLANEOUS	0.00	0.00	0.00	-1,611.05	1,611.05	0.00%
SUPPLIES	0.00	0.00	0.00	-4,958.42	4,958.42	0.00%
OTHER OBJECTS	0.00	0.00	0.00	-500.00	500.00	0.00%
	0.00	0.00	0.00	-7,069.47	7,069.47	0.00%
FOUNDATION	931,578.00	8,817.40	53,538.31	128,482.23	794,278.37	85.26%
Grand Expense Totals	601,804,729.32	140,851,120.37	41,746,067.53	80,712,572.39	380,241,036.56	63.18%

Number of Accounts: 17421

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

Jordan School District
MINUTES OF BOARD OF EDUCATION MEETING
October 10, 2017

The Board of Education of Jordan School District met in study and closed sessions and a special Board meeting on Tuesday, October 10, 2017, beginning at 4:09 p.m. at the JATC South Campus (Board Conference Room), 12723 S. Park Avenue (2080 West), Riverton, Utah.

STUDY SESSION

Those recognized or signed-in as present:

Janice L. Voorhies, Board President
Matthew Young, Board Vice President
Jen Atwood, Board Secretary
Bryce Dunford, Board Member
Tracy J. Miller, Board Member
Marilyn Richards, Board Member
Darrell Robinson, Board Member
Patrice A. Johnson, Superintendent of Schools
Anthony A. Godfrey, Associate Superintendent
John Larsen, Business Administrator
Paul Van Komen, Burbidge & White
Michael Anderson, Administrator of Schools
Jill Durrant, Administrator of Schools
Laura Finlinson, Administrator of Curriculum and Staff Development
June M. LeMaster, Administrator of Human Resources
Brad Sorensen, Administrator of Schools
Scott Thomas, Administrator of Auxiliary Services
Teri Timpson, Administrator of Schools
Ben Jameson, Director, Evaluation, Research and Accountability
Lisa Robinson, Director, Special Education
Shelley Nordick, Staff Assistant, Curriculum and Staff Development
Jeri Clayton, Administrative Assistant
Robert Conder, AV Maintenance
Vicki Olsen, President, Jordan Education Association
Johnathan Ward, Zions Public Finance
Bruce Williams, Zions Public Finance
Ryan Bjerke, Chapman and Cutler
Zakia Richardson
Valerie Hatch

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

A. Discussion on Bond Delegating Authority Resolution

Mr. John Larsen, business administrator, said the process for issuing bonds for the next phase of school construction will be the same as it was approximately a year ago. He invited Mr. Bruce Williams and Mr. Johnathan Ward, financial advisors with Zions Public Finance, and Mr. Ryan Bjerke, bond counsel with Chapman and Cutler, to review the process, required documents, and to answer Board questions.

Mr. Williams stated that he met with the Board Finance Committee on September 22, 2017 to review the bonds issued in 2017 and to discuss issuance of the next series of bonds. As a review, he noted that in 2016 voters approved a \$245 million debt issuance; \$38,850,000 was issued at the beginning of 2017; and currently the Board has available \$206,150,000. He said it is anticipated that approximately \$73,500,000 will be issued in January of 2018. With the expected premium, the issue would deliver \$77,475,000 to the District's construction fund. He indicated that the same practice the Board adopted

for the 2017 series will be followed for the 2018 series and all of the premium in excess of the cost of issuance including underwriter's discount will be counted against the bond authorization. He reiterated that this is a conservative position and in line with current legislation that, if passed, will limit the amount of premium a school district can keep. Mr. Williams said the expectation with the issuance of the 2018 series of bonds is that the District will maintain the commitment to taxpayers to not exceed \$16.81 on a \$300,000 market value home. He noted that the estimated timeline puts the closing date on the bonds in February 2018, but should the funds be needed earlier than expected, the process has been started and the timeline can be moved up. He said it is anticipated that on October 24 the Board will adopt the Parameters Resolution, on about December 21 a bond rating will be received from the rating agencies, and a competitive bond sale will be completed on January 24, 2018 with a closing expected on about February 7, 2018. Mr. Williams reviewed the Parameters Resolution, Preliminary Official Statement, and other associated documents.

Mrs. Miller confirmed the Board's priority to keep its commitment to taxpayers and not exceed the \$16.81 tax increase.

Mr. Larsen reiterated that the Resolution for the sale of bonds will be on the agenda for Board approval at the October 24, 2017, Board meeting.

B. Overview of 2017-18 Utah Consolidated Application (UCA)

Dr. Shelley Nordick, staff assistant for Curriculum and Staff Development, provided an overview of the purpose and process for submitting a yearly Utah Consolidated Application. She noted that this is a combined application for both state and federal funding and approval by the Board is a yearly requirement. The funds received from these sources are used for Titles I, II, and III, federal IDEA, enhancement for at-risk students, Early Childhood programs, Reading Achievement program, and the Accelerated Students program. She noted that plan goals include student achievement, empowering employees, community involvement, and safety and well-being, which align with the Board's Ends policies. Dr. Nordick reviewed the UCA planning process completed by the District Leadership Team which includes assessing needs and completing the application for funding. She noted that the completed application can be found by logging into the USBE website at <https://uca.schools.utah.gov/>. She invited Board members to review the application online.

Mrs. Nordick stated that the Application is due November 1, 2017 and formal Board approval will be sought at the October 24, 2017 Board meeting.

C. Annual Review of Student Housing Needs and the Potential Impact on School Calendars, Schedules and Boundaries for 2018-19

Dr. Anthony Godfrey, associate superintendent, led a review and discussion regarding student housing and enrollment, school calendars/schedules, boundaries, permits, and parent surveys. He began the discussion by presenting a continuum that was created in conjunction with the bond election and invited Board input about changes they would like made and also about including the modified traditional schedule. Board members made recommendations for revising the continuum.

Dr. Godfrey provided a comparison of the previous and current boundary processes, noting that the prior process included the formation of a parent committee directly involved in boundary recommendations. It was found that this process created discord between community members and was discontinued. The current boundary process requires the administration to prepare and present a discussion with the Board in early October about potential boundary and calendar changes and to seek Board input. At Board direction, meetings are held with School Community Councils to discuss any potential changes and the process for such. Information is provided online, parents are surveyed, and open houses are held. The survey results and community input are then presented to Board members for their review and recommendations for any adjustments to the boundary and/or calendar options. Boundary and calendar changes are generally finalized by formal Board approval in December or January. Dr. Godfrey also discussed the permit process and timelines for submitting requests.

Dr. Godfrey reviewed the schools placed on a traditional schedule on a short-term basis. These included Butterfield Canyon, Herriman, and Falcon Ridge Elementary Schools and he noted that there is room for enrollment growth within the current configuration. Dr. Godfrey reviewed the schools considered "hot spot" areas which included Copper Hills High, Herriman High, Copper Mountain Middle, Fort Herriman Middle, Sunset Ridge Middle, Bluffdale Elementary, and Kauri Sue Hamilton. He presented a four-year enrollment growth history (2014-2017) and projected 2018 enrollment for each school, along with current capacities that included portables. He also presented possible solutions to adjust for growth during 2018-19 until the new schools currently under construction are complete and boundary changes can be made. One exception was Bluffdale Elementary and Dr. Godfrey presented possible solutions for accommodating the expected enrollment growth.

Dr. Godfrey reviewed the schools affected by recent boundary and calendar changes. Boundaries were created for the two new schools that opened this year, Bastian and Golden Fields, which also affected Daybreak, Eastlake, Elk Meadows, Midas Creek, Monte Vista, Silver Crest, and Welby Elementary Schools. Dr. Godfrey reviewed the schools that could potentially move to a modified traditional schedule, noting that if the Board chose to consider moving a school to the modified traditional calendar, implementation would involve meeting with faculty and staff, holding open houses for patrons, providing information via the website, and surveying parents. Schools that could potentially move to a modified traditional schedule include Blackridge, Foothills, Fox Hollow, South Jordan, and Jordan Ridge Elementary Schools.

Board members invited Ms. Zakia Richardson, chair of the Eastlake School Community Council, to present her findings from a survey the Council initiated for Eastlake patrons regarding overcrowding concerns. Ms. Richardson reviewed the results, noting that patrons overall desired a boundary change. Board members also invited Ms. Valerie Hatch to address the Board. Ms. Hatch expressed some disagreement with the results and concern over potential ramifications of a boundary change. She said this issue has created a hostile environment and caused people to not act nice.

Board Discussion

Board members discussed the information presented and provided Dr. Godfrey and the District administration direction for moving forward with options to address enrollment growth at the following schools: Eastlake Elementary (to include Daybreak, Welby, and Golden Fields Elementary Schools), Monte Vista Elementary, and Bluffdale Elementary. They were directed to meet with School Community Councils to present options to address enrollment growth and gather input from patrons. Dr. Godfrey was asked to bring the information gathered from these meetings back to the Board at an upcoming meeting.

Motion to Alter the Agenda

President Voorhies proposed that the Board discuss agenda items D and E and postpone items F through K due to the late hour and length of time spent in discussion on the first three agenda items. She called for a motion.

MOTION: It was moved by Marilyn Richards and seconded by Darrell Robinson to postpone discussion on agenda items F through K. The motion passed with a unanimous vote.

D. Consideration of Calendar Committee Inquiry

Dr. Anthony Godfrey presented a request of the District Calendar Committee to ask whether the Board would entertain an option that allows for a late start for year-round schools on July 25, 2018. He said the Committee is trying determine how to best schedule the professional development days.

Board members agreed to allow the Calendar Committee to consider a late start on July 25, 2018.

E. Discussion on Legislative Priorities

Mrs. Miller, chair of the Board Legislative Committee, said a breakfast meeting with the legislators that represent citizens living within Jordan District has been scheduled at West Jordan High on Thursday, November 9, 2017, at 7:30 a.m. She noted that in conversations with legislators, they seemed most able to attend an early morning meeting rather than evening meeting. This meeting will be used to present the Board's legislative priorities and to give legislators an opportunity to discuss upcoming legislation. She invited input from Board members about the priorities. They provided recommendations for the discussion with legislators which included impact fees, telling the District's story, teacher compensation, and technology.

President Voorhies recommended having the Legislative Committee formulate a priority list based on the Board discussion and provide it to Board members for review and comment.

At 10:07 p.m., the meeting adjourned.

MOTION: At 10:13 p.m., it was moved by Jen Atwood and seconded by Marilyn Richards to go into closed session. Motion passed with a unanimous vote.

CLOSED SESSION

Those recognized or signed-in as present:

Janice L. Voorhies, Board President
Matthew Young, Board Vice President
Jen Atwood, Board Secretary
Bryce Dunford, Board Member
Tracy J. Miller, Board Member
Marilyn Richards, Board Member
Darrell Robinson, Board Member
Patrice A. Johnson, Superintendent of Schools
Anthony A. Godfrey, Associate Superintendent
John Larsen, Business Administrator
Paul Van Komen, Burbidge & White
Scott Thomas, Administrator of Auxiliary Services

President Voorhies presided and conducted. The Board of Education met in a closed session to discuss property. The closed session discussion was recorded and archived.

At 10:22 p.m., the meeting adjourned. The Board convened in a Special Board meeting.

SPECIAL BOARD MEETING

Those recognized or signed-in as present:

Janice L. Voorhies, Board President
Matthew Young, Board Vice President
Jen Atwood, Board Secretary
Bryce Dunford, Board Member, excused
Tracy J. Miller, Board Member
Marilyn Richards, Board Member
Darrell Robinson, Board Member
Patrice A. Johnson, Superintendent of Schools
Anthony A. Godfrey, Associate Superintendent
John Larsen, Business Administrator
Paul Van Komen, Burbidge & White
Michael Anderson, Administrator of Schools
Scott Thomas, Administrator of Auxiliary Services

Jeri Clayton, Administrative Assistant

President Voorhies presided and conducted. She welcomed those present.

I. **Special Business**

A. **Discussion and Possible Action to:**

1. **Approve and Authorize First Amendment to the Road Reimbursement Agreement for Harmon Day Drive Involving the Jordan School District and DA 1 Investment LLC**

Public Comment

No patrons signed up to address the Board regarding this Special Business item and no patrons accepted the invitation to speak.

MOTION: It was moved by Matthew Young and seconded by Marilyn Richards to approve and authorize First Amendment to the Road Reimbursement Agreement for Harmon Day Drive involving the Jordan School District and DA 1 Investment LLC. The Motion passed with a unanimous vote.

2. **Approve and Authorize the Day Ranch Development Agreement Involving the Jordan School District, DA 1 Investment LLC, and Bluffdale City**

Public Comment

No patrons signed up to address the Board regarding this Special Business item and no patrons accepted the invitation to speak.

MOTION: It was moved by Matthew Young and seconded by Jen Atwood to approve and authorize the Day Ranch Development Agreement involving the Jordan School District, DA 1 Investment LLC, and Bluffdale City. The Motion passed with a unanimous vote.

3. **Approve and Authorize the Harmon Day Drive Road Dedication Plat**

Public Comment

No patrons signed up to address the Board regarding this Special Business item and no patrons accepted the invitation to speak.

MOTION: It was moved by Matthew Young and seconded by Marilyn Richards to approve and authorize the Harmon Day Drive Road Dedication Plat. The Motion passed with a unanimous vote.

MOTION: At 10:30 p.m., it was moved by Tracy J. Miller and seconded by Jen Atwood to go into closed session. Motion passed with a unanimous vote.

CLOSED SESSION

Those recognized or signed-in as present:

Janice L. Voorhies, Board President
Matthew Young, Board Vice President
Jen Atwood, Board Secretary
Bryce Dunford, Board Member, excused
Tracy J. Miller, Board Member
Marilyn Richards, Board Member
Darrell Robinson, Board Member
Patrice A. Johnson, Superintendent of Schools
Anthony A. Godfrey, Associate Superintendent
John Larsen, Business Administrator
Paul Van Komen, Burbidge & White

Michael Anderson, Administrator of Schools
Scott Thomas, Administrator of Auxiliary Services

President Voorhies presided and conducted. The Board of Education met in a closed session to discuss personnel, property, potential litigation, and negotiations. The closed session discussion was recorded and archived.

MOTION: At 11:43 p.m., it was moved by Jen Atwood and seconded by Tracy J. Miller to adjourn the meeting. Motion passed with a unanimous vote.

JL/jc

Jordan School District
MINUTES OF BOARD OF EDUCATION MEETING
November 14, 2017

The Board of Education of Jordan School District met in study, closed and special Board meetings on Tuesday, November 14, 2017, beginning at 4:12 p.m. at Golden Fields Elementary School (Media Center), 10252 S. Split Rock Drive, South Jordan, Utah.

STUDY SESSION

Those recognized or signed-in as present:

Janice L. Voorhies, Board President
Matthew Young, Board Vice President
Jen Atwood, Board Secretary
Bryce Dunford, Board Member
Tracy J. Miller, Board Member
Marilyn Richards, Board Member
Darrell Robinson, Board Member
Patrice A. Johnson, Superintendent of Schools
Anthony A. Godfrey, Associate Superintendent
John Larsen, Business Administrator
Paul Van Komen, Burbidge & White
Michael Anderson, Administrator of Schools
Jill Durrant, Administrator of Schools
Laura Finlinson, Administrator of Curriculum and Staff Development
June M. LeMaster, Administrator of Human Resources
Brad Sorensen, Administrator of Schools
Scott Thomas, Administrator of Auxiliary Services
Lisa Robinson, Director, Special Education
Shelley Nordick, Staff Assistant, Curriculum and Staff Development
Vicki Olsen, President, Jordan Education Association
Jeri Clayton, Administrative Assistant
Dawn Ramsey, Director, Region VI PTA

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

A. Discussion on Parent University

Board members discussed where the responsibility for Parent University should now be placed. When the idea for beginning a Parent University was developed, Mrs. Voorhies, Mrs. Atwood, and former Board member Richard Osborn served on an ad hoc committee and Mrs. Atwood stated that topics were chosen from a list of recommendations received from School Community Council chairs at the trainings held in 2016 and a schedule developed.

Mr. Robinson said when he became the chair of the School Community Council Committee last January that Mrs. Miller was assigned to be the liaison between the ad hoc committee and the School Community Council Committee. Mr. Robinson stated his recommendation to dissolve the ad hoc committee and place responsibility for Parent University with the School Community Council Committee.

Following Board discussion, Board members agreed to move this program at the end of the 2017-18 school year to the full control of the School Community Council Committee.

B. Follow-up on Five-Year Building Construction Plan Presentations to the City Councils

Board members reported on visits to the various City Council meetings to present the District's Five-Year Plan, as required by the Interlocal Agreement. Board members reported that the mayors and City

Council members expressed support for the District's Plan and Board members were able to answer their questions.

President Voorhies stated that based on the feedback from the Cities, the District will continue to move forward with its Five-Year Building Construction Plan.

C. Board/Staff Follow-up to Prior Board Discussions

1. Club Committee

Mr. Brad Sorensen, administrator of schools, reported on progress of the Committee. He said a question arose about rental rates/fees and the Committee's concern that it is not their place to suggest changes. Board members agreed and said it will be the Board's responsibility to determine appropriate rental rates/fees, if needed.

Mr. Sorensen requested Board direction in obtaining legal advice about U.C.A. 53A-11-1208 which defines the use of school facilities by clubs. Board members agreed to have Mr. Van Komen, Board attorney, assist the Club Committee with this request. Mr. Sorensen said the Committee will continue working to develop classifications for school clubs.

2. Student Fee Schedule

Mr. Brad Sorensen reported that he is prepared and ready to discuss the student fee schedule whenever it is placed on the Board agenda for discussion and further direction.

3. Proposed Calendars for 2018-19 School Year

Dr. Anthony Godfrey, associate superintendent, reported that the Calendar Committee met to finalize the calendars. He stated that, as directed, he will send the final calendars and survey to Mr. Robinson for review and when approved, the survey will be sent to patrons and employees via email through Skylert. A summary of the feedback will be presented to Board members at the November 28, 2017 Board meeting.

Mr. Robinson stated that he will be prepared in January 2018, if not before, to provide revision recommendations to policy D207 *Calendar Development* for Board review.

4. IB Program

Board Member Young, chair of the Innovations in Education Committee, stated that he will discuss Committee recommendations for the IB program during the Committee Reports portion of the study session.

5. Calendar Policy

Board Member Robinson, chair of the School Community Council Committee, reported that he had nothing further to add than what was discussed in item 3 above.

D. Professional Development Reading "Coming to Order"

Board members discussed chapter six of the USBA publication, *Coming to Order*. The topic of this chapter is "Conducting the Meeting." Board members shared ideas about working together to come to a consensus on decisions. Mr. Dunford stated the importance of the Board moving forward in a positive way once a decision is made regardless of whether a member voted for or against, and that Board members should not mimic, back-talk, or throw other Board members under the bus if the decision was not made in their favor. He said when the Board makes a decision all members should stand together to support that decision and move forward.

Mrs. Atwood said the current Board has not had a discussion about the Board's mission statement and suggested adding this topic to a future study session agenda. Board members agreed.

E. School Board Book Study Focusing on Student Achievement

Mr. Young led a discussion about chapters one through four of the book "In Praise of American Educators" by Dr. Richard DuFour. He expressed appreciation to Tami Bird, principal of Rose Creek Elementary, for giving him this book and for all she has done to help him gain insight into the educational process. He stated that the first four chapters challenge some of the overall assumptions in the educational environment. He invited discussion about these chapters and Board members each shared insights about the book. Board members expressed hope that others in the District and community will take the Board's lead and read this book as well. They asked to have the Communications Department feature the Board's book study as a Fun Fact Friday.

Following the sharing of ideas, Mr. Young stated that the next reading assignment is chapters five through eight.

F. Policy Governance Review

1. GP100 Global Governance Commitment

Board members reviewed the policy and had no recommendations for changes.

2. GP101 Governing Style

Board members reviewed the policy. Mr. Dunford made a recommendation to add language to state that the Board's governing style is through policy. Following the discussion, Board members agreed to a revision to the first sentence to read: The Board of Education will govern lawfully "by policy" on behalf of students ...

3. GP102 Board Responsibilities

Board members reviewed the policy and had no recommendations for changes.

At 5:47 p.m., the meeting adjourned. Board members moved to the auditorium to conduct the dedication of Golden Fields Elementary School which started at 6:00 p.m.

MOTION: At 7:08 p.m., it was moved by Jen Atwood and seconded by Marilyn Richards to go into closed session. Motion passed with a unanimous vote.

CLOSED SESSION

Those recognized or signed-in as present:

Janice L. Voorhies, Board President
Matthew Young, Board Vice President
Jen Atwood, Board Secretary
Bryce Dunford, Board Member, excused
Tracy J. Miller, Board Member
Marilyn Richards, Board Member
Darrell Robinson, Board Member
Patrice A. Johnson, Superintendent of Schools
Anthony A. Godfrey, Associate Superintendent
John Larsen, Business Administrator
Paul Van Komen, Burbidge & White
Scott Thomas, Administrator of Auxiliary Services

President Voorhies presided and conducted. The Board of Education met in a closed session to discuss property. The closed session discussion was recorded and archived.

At 7:12 p.m., the meeting adjourned. The Board convened in a Special Board meeting.

SPECIAL BOARD MEETING

Those recognized or signed-in as present:

Janice L. Voorhies, Board President
Matthew Young, Board Vice President
Jen Atwood, Board Secretary
Bryce Dunford, Board Member, excused
Tracy J. Miller, Board Member
Marilyn Richards, Board Member
Darrell Robinson, Board Member
Patrice A. Johnson, Superintendent of Schools
Anthony A. Godfrey, Associate Superintendent
John Larsen, Business Administrator
Paul Van Komen, Burbidge & White
Michael Anderson, Administrator of Schools
Jill Durrant, Administrator of Schools
Laura Finlinson, Administrator of Curriculum and Staff Development
June M. LeMaster, Administrator of Human Resources
Brad Sorensen, Administrator of Schools
Scott Thomas, Administrator of Auxiliary Services
Sandy Riesgraf, Director, Communications
Vicki Olsen, President, Jordan Education Association
Jeri Clayton, Administrative Assistant
Dawn Ramsey, Director, Region VI PTA

President Voorhies presided and conducted. She welcomed those present.

I. Special Business

- A. **Recommendation and Possible Action to Approve the Revised Second Amendment to Real Property Purchase, Sale and Exchange Agreement, between the Board of Education of Jordan School District and Corporation of the Presiding Bishop of the Church of Jesus Christ of Latter-Day Saints (CPB) and Acknowledged by Suburban Land Reserve, Inc. (SLR) Dated March 22, 2017, As Amended May 22, 2017, Involving the Exchange of Approximately 37.55 Acres Land Owned by the District in Riverton for Approximately 37.55 acres of Land Owned by CPB in Herriman for One Anticipated Future Elementary School Site and One Anticipated Future Middle School Site**

Mr. Young expressed appreciation to Mr. Scott Thomas, administrator of Auxiliary Services, and Mr. Paul Van Komen, Board attorney, for their work during this long process and he expressed appreciation to the leaders in the cities of Herriman and Riverton and to CPB and SLR for their collaboration and partnership.

Public Comment

No patrons signed up to address the Board regarding this Special Business item.

MOTION: It was moved by Darrell Robinson and seconded by Marilyn Richards to approve the Revised Second Amendment to Real Property Purchase, Sale and Exchange Agreement, between the Board of Education of Jordan School District and Corporation of the Presiding Bishop of the Church of Jesus Christ of Latter-Day Saints (CPB) and Acknowledged by Suburban Land

Reserve, Inc. (SLR) Dated March 22, 2017, As Amended May 22, 2017, Involving the Exchange of Approximately 37.55 Acres Land Owned by the District in Riverton for Approximately 37.55 acres of Land Owned by CPB in Herriman for One Anticipated Future Elementary School Site and One Anticipated Future Middle School Site The Motion passed with a unanimous vote.

7:20 p.m., the meeting adjourned. The Board continued its study session.

STUDY SESSION, Continued

Those recognized or signed-in as present:

Janice L. Voorhies, Board President
Matthew Young, Board Vice President
Jen Atwood, Board Secretary
Bryce Dunford, Board Member
Tracy J. Miller, Board Member
Marilyn Richards, Board Member
Darrell Robinson, Board Member
Patrice A. Johnson, Superintendent of Schools
Anthony A. Godfrey, Associate Superintendent
John Larsen, Business Administrator
Paul Van Komen, Burbidge & White
Michael Anderson, Administrator of Schools
Jill Durrant, Administrator of Schools
Laura Finlinson, Administrator of Curriculum and Staff Development
June M. LeMaster, Administrator of Human Resources
Brad Sorensen, Administrator of Schools
Scott Thomas, Administrator of Auxiliary Services
Sandy Riesgraf, Director, Communications
Lisa Robinson, Director, Special Education
Shelley Nordick, Staff Assistant, Curriculum and Staff Development
Vicki Olsen, President, Jordan Education Association
Jeri Clayton, Administrative Assistant
Dawn Ramsey, Director, Region VI PTA

President Voorhies presided and conducted. The Board of Education continued its study session to discuss the following:

G. Student Housing and Enrollment

Dr. Anthony Godfrey, associate superintendent, provided an update on the work done to date regarding student housing, calendars, schedules, and enrollment and stated that Board recommendations for further action will be sought. He recommended having all boundary and calendar changes in place between now and the end of January to allow teachers to participate in Teacher Transfer Fairs and allow families time to plan for the coming school year. He stated that at the November 28 Board meeting he will be prepared to speak more about permits. Dr. Godfrey and members of the District administration provided the following updates for Welby, Jordan Ridge, Monte Vista, Bluffdale, and Eastlake Elementary Schools:

Welby Elementary. Dr. Godfrey and Mr. Dunford met with the Welby School Community Council on October 25 and discussed a potential boundary change and the possibility of a modified traditional schedule. At the School Community Council meeting held November 6, the Council decided to find out whether the traffic issues in neighborhoods can be addressed and will be meeting with a South Jordan City official on November 15. The Council will make a determination after meeting with the City before deciding about a schedule change. An update will be provided at the November 28 Board meeting.

Jordan Ridge Elementary. During the last Board discussion questions were raised about how soon Jordan Ridge would be able to move to a traditional calendar and noted that Ms. Richards attended a School Community Council meeting following the last Board discussion. Dr. Godfrey said the administration is in the process of auditing the current permits and reviewing projected enrollment, including current construction within the Jordan Ridge boundaries, and more information will be provided at the November 28 Board meeting.

Monte Vista Elementary. A School Community Council meeting was held to discuss housing needs and as requested by the Board, notification was given to preschool and support classroom parents and a number of them attended the meeting. He and Ms. Richards indicated that the attendees were well-informed and the meeting was positive. Dr. Godfrey said they have toured the building several times to assess available space and also reviewed the Dual Language Immersion and Special Education programs. He noted that Mr. Hamblin, consultant for Planning and Student Services, performed a thorough review of enrollment projections by driving through the neighborhoods to assess all growth possibilities. Dr. Godfrey said current capacity is 925 students which includes 10 portables and provided enrollment estimates based on advancing students, DLI permits, and possible occupation of new homes. He presented several options to address housing needs.

Following the discussion, Board members instructed the administration to move the preschool program and support classrooms which would yield three classrooms, and to perform a partial remodel to yield a fourth classroom.

Bluffdale Elementary. The Board instructed the District administration to explore two options for addressing the overcrowding at Bluffdale Elementary which included pocket-busing and moving an entire grade level. Mr. Anderson, administrator of schools, stated that meetings have been held with the School Community Councils of Bluffdale Elementary, Bastian Elementary, and South Hills Middle School and contact was made with the Meadows area community. Mr. Anderson reviewed current enrollment and growth and the need to address overcrowding for the 2018-19 school year and noted that new schools will be opening in the fall of 2019 in Bluffdale and Herriman. Mr. Anderson stated that the consensus of the Bluffdale School Community Council is to pocket-bus students to Bastian Elementary School.

Following the discussion, Board members instructed the administration to move forward with a boundary change and pocket-busing of the Meadows area to Bastian Elementary for the 2018-19 school year and to provide notification to the Meadows community and Bastian Elementary administration of the potential changes.

Eastlake Elementary. Mr. Sorensen, administrator of schools, stated that School Community Council meetings have been held at Daybreak, Eastlake, Golden Fields, and Welby Elementary Schools as instructed by the Board to review the boundary change process. Mr. Sorensen presented six options for Board review. Four of the options included potential boundary modifications, one option was for no boundary or calendar change for one more year and to include these schools in the District-wide feeder alignment, and the final option is to move Eastlake back to a year-round calendar. Mr. Sorensen stated that if the Board chooses to move forward with boundary change options, the survey can be completed, open houses held, and results reported to the Board at the Board meeting scheduled for December 12, 2017, with a final decision on either January 9 or 23, 2018. Mr. Sorensen reviewed each of the four boundary options and items to consider for each, and reviewed capacity and projected enrollment numbers for each of the schools.

Following the presentation and Board discussion, the Board instructed the administration to present all six options, including consequences of each, to the communities of Eastlake, Daybreak, Golden Fields, and Welby Elementary Schools, and to provide them with survey results.

H. **Board Member Committee Reports and Comments**

1. **Utah High School Activities Association**

Ms. Richards, member of the UHSAA Board of Trustees, reported that she will be attending a Board of Trustees meeting on Thursday of this week and will have more to report later. She also noted that she attended a meeting of the Executive Committee last week where litigation was discussed and this dialogue will continue at the meeting scheduled for this Thursday. Ms. Richards said she serves on the Realignment Committee and two meetings have been held to lay the groundwork and obtain input and the Committee is preparing to move forward after the first of the year on realignment for 2019-20 and 2020-21. Mr. Young made a request of Ms. Richards to find out why USBA has an item on the agenda for the conference in January to vote on UHSAA members and what USBA's role is, based on the 2017 legislation, in selecting members of the Board of Trustees.

2. Innovations in Education Board Advisory Committee

Mr. Young, chair of the Innovations in Education Committee, said Committee members voted unanimously to recommend to the Board that the District begin the application process for an International Baccalaureate program. He said it is the recommendation of the Committee to start with one magnet-type program available to all students throughout the District and recommended setting aside \$1 million of the District's reserve to insure successful implementation and provide time to build the costs into the District's annual ongoing budget.

Following Board discussion, Board members requested to have this item placed on a study session agenda for further discussion before a final decision is made.

3. Legislative/Community Relations Board Advisory Committee

Mrs. Miller, chair of the Legislative Committee, expressed appreciation to Board members for their attendance and participation at the recent breakfast meeting held with legislators that represent Jordan District. She expressed appreciation to Mr. Anderson, administrator of schools, for his work in putting this meeting together, she thanked the Communications Department for the video they created to show the legislators, and thanked West Jordan High School administrators, staff members, and students for their hospitality. She invited Board members to provide input or suggestions for next year's meeting with legislators.

Mrs. Miller said with elections having now been held that the Committee wanted to encourage Board members to make personal contact with the newly elected mayors and city council members in each of their areas. She said her Committee also discussed preparing a letter from the Board to all outgoing mayors and city council members thanking them for their efforts on behalf of the District and also a congratulatory letter to new mayors and city council members. Board members agreed with Mrs. Miller's recommendation and discussed the need to insure that new mayors understand the history of the Interlocal Agreement. They also discussed organizing a tour of District facilities. Mrs. Miller said her Committee will take these recommendations and develop a plan for implementing the Board's suggestions.

Mrs. Miller reported that she attended a meeting of the PTA last week and they are currently involved in the Reflections contest. She said many schools have held their awards nights and that many Board members have been able to attend these activities. She expressed appreciation to those who support the Reflections program. Mrs. Miller stated that the Region 6 PTA director, Mrs. Dawn Ramsey, is now the mayor-elect of South Jordan City and announced that Mrs. Ramsey has decided to remain as the region director until the end of the school year, but will have an assistant, Mrs. Debbie Jacobs, who will be working with her.

4. District Finance and Audit Board Advisory Committee

Mr. Dunford, chair of the Finance Committee, stated that the Finance Committee will be meeting Friday, November 17, 2017 with the District's external auditors to review the Comprehensive

Annual Financial Report. He stated that this has been a challenging time for the Accounting, Budgets and Audits Department as they have been trying to find a replacement for Mr. Ellis since he was promoted to the director of the Department. He said the load has been lightened now and Committee meetings will proceed.

5. Facilities Board Advisory Committee

Mrs. Atwood, chair of the Facilities Committee, reported that she had the pleasure of meeting with the Bastian sisters and some of their family members at Bastian Elementary School to participate in a tour of the new school. She said the sisters were excited to tour the school and enjoyed having the students sing to them.

Mrs. Atwood reported that a request was made by Mr. Young to add two items to the summer 2018 project list, both at Riverton High. One project is to fill in the commons area like was done at Copper Hills High, which the Committee has added to the summer project list, and the other requested project is to add additional parking stalls. She indicated that the Committee has been discussing how that should be paid for and is also concerned about the fact that other schools have been asking for parking lot expansions for a long time. She expressed concern about moving forward with this request because of the needs at Bingham and Copper Hills High Schools. Mrs. Atwood said she visited both of these schools and found at Bingham that 54 stalls were empty with 101 cars on the street and cars were also parked at Prospector Park and a church parking lot and she visited Riverton High on November 9 at 11:37 a.m. and found 98 empty stalls and 21 cars on the street. Mrs. Atwood stated that Mrs. Richards checked the parking situation at Copper Hills but she had not yet received the information. Mrs. Atwood indicated that the Facilities Committee will need to discuss this issue in more depth. Mr. Young stated that for the purposes of adding a sense of perspective, this remedy is a \$75,000 to \$100,000 solution, of which Riverton High will pay a significant portion. He also noted that this project will likely be done in another few years when Principal Gough has enough in her budget to pay for it and the question now is whether the District will assist the school with this project.

6. District/Community Council Board Advisory Committee

Mr. Robinson stated that he had nothing additional to report than what was discussed earlier in the meeting.

MOTION: At 10:26 p.m., it was moved by Jen Atwood and seconded by Darrell Robinson to go into closed session. Motion passed with a unanimous vote.

CLOSED SESSION

Those recognized or signed-in as present:

Janice L. Voorhies, Board President
Matthew Young, Board Vice President
Jen Atwood, Board Secretary
Bryce Dunford, Board Member
Tracy J. Miller, Board Member
Marilyn Richards, Board Member
Darrell Robinson, Board Member
Patrice A. Johnson, Superintendent of Schools
Anthony A. Godfrey, Associate Superintendent
John Larsen, Business Administrator
Paul Van Komen, Burbidge & White
Scott Thomas, Administrator of Auxiliary Services

President Voorhies presided and conducted. The Board of Education met in a closed session to discuss personnel, property, and negotiations. The closed session discussion was recorded and archived.

MOTION: At 11:02 p.m., it was moved by Darrell Robinson and seconded by Marilyn Richards to adjourn the meeting. Motion passed with a unanimous vote.

JL/jc

Governance Process 101: GOVERNING STYLE

The Board of Education will govern lawfully by policy on behalf of students with an emphasis on strategic leadership for the future of Jordan School District.

The Board of Education is accountable to the people of the Jordan School District for competent, conscientious, and effective accomplishments of its objectives.

Accordingly:

- A. The Board is responsible for excellence in governing. The Board of Education is the initiator of policy, not merely a reactor to staff initiatives. The Board honors diverse viewpoints but does not use the expertise of individual members to substitute for the judgment of the Board, although the expertise of individual members may be used to enhance the understanding of the Board as a body.
- B. The Board of Education directs, controls, and inspires the organization through the careful establishment of broad written policies reflecting the Board's values and perspectives. The Board's major policy focus is on the intended long-term impacts outside the staff organization, not on the administrative or programmatic means of attaining those effects.
- C. The Board of Education accepts information, which reflects the need for improvement, as well as success in order to gain a clear understanding of the District.
- D. The Board of Education maintains a professional relationship with all of its advisory committees in communicating requests, receiving information, and requesting staff assistance when necessary.
- E. The Board of Education governs with excellence in matters such as attendance, preparation for meetings, policymaking principles, respect of roles, and ensuring the continuance of governing capability. Although the Board can change its governance process policies at any time, it will observe them scrupulously while they are in force.
- F. New Board member orientation shall occur between the election of new Board members and January 1 and will be delivered by the sitting Board president or designee. Refer to the Appendix "Guidelines for New Board Member Orientation."
- G. The Board of Education monitors and discusses the Board's process and performance at a regular monthly meeting. This brief assessment will include review of Board activity and adherence to policies in the Governance Process and Board/Superintendent Connection categories.
- H. The Board will allow no officer, individual Board member, or committee of the Board to be a reason for not fulfilling its commitments.

JORDAN SCHOOL DISTRICT
Payroll 
October 2017

Gross Payroll	\$	18,778,465.97
Net Pay Deposit	\$	13,453,099.24
Deductions through Accounts Payable		
Payday	\$	1,551,422.58
Payday	\$	1,091,768.96
Payday	\$	255,568.69
Total Accounts Payable	\$	2,898,760.23
Deduction ACH	\$	282,470.90
Deductions through Accounts Payable	\$	914,938.59
Deductions - Insurance Journal Entry	\$	690,900.52
Deductions - Flexible Spending money wired	\$	103,619.83
Deductions - URS	\$	300,161.70
Deductions - TSA	\$	134,845.23
Federal Tax Withheld	\$	(1,252.61)
FICA Tax Withheld	\$	747.50
Medicare Tax Withheld	\$	174.84
Total Transfer to Payroll Account	\$	13,735,570.14
Total Transfer to Accounts Payable	\$	5,042,895.83
Total Deposits	\$	18,778,465.97

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Sarah Palmer
 Director of Payroll

June LeMaster
 Executive Director, Human Resources

John Larsen
 Business Administrator

JORDAN SCHOOL DISTRICT
OCTOBER 2017 EXPENDITURES PRESENTED TO THE BOARD OF EDUCATION
November 28, 2017

DESCRIPTION	VENDOR	AMOUNT
ADVERTISING	SUN LITHOGRAPHING AND PRINT	\$ 100.00
ASSOCIATION DUES	AMERICAN FEDERATION OF TEACHERS	278.79
ASSOCIATION DUES	JORDAN EDUCATION ASSOCIATION	28,897.34
ASSOCIATION DUES	UTAH SCHOOL EMPLOYEES ASSOCIATION	8,866.78
ATTORNEY FEES	BURBIDGE & WHITE	10,256.50
ATTORNEY FEES	FABIAN AND CLENDENIN ATTYS AT LAW	9,374.60
ATTORNEY FEES	KIRTON MCCONKIE	214.50
AUDIT EXPENSE	SQUIRE AND COMPANY PC	21,800.00
BUILDING RENTAL	NAN KENNARD	305.00
BUILDING RENTAL	RIVERS EDGE SCHOOL	57.00
BUILDING RENTAL	RIVERTON CITY CORP	300.00
CANCER INSURANCE	AFLAC GROUP INSURANCE	5,304.88
CELL TOWER LEASE	FORT HERRIMAN MIDDLE	18,000.00
CELL TOWER LEASE	NEWSPAPER MANAGEMENT COMPANY	3,600.00
COMPUTER EQUIPMENT	ALL POINTS WIRELESS	2,700.00
COMPUTER EQUIPMENT	COMPUNET, INC	547,446.00
COMPUTER EQUIPMENT	SHI INTERNATIONAL CORP	3,286.92
COMPUTER EQUIPMENT	ZONAR SYSTEMS INC	1,424.76
CONSTRUCTION EXPENSE	ANTHEM UTAH LLC	320,062.17
CONSTRUCTION EXPENSE	APPLIED GEOTECHNICAL ENGINEERING CONS.	31,637.25
CONSTRUCTION EXPENSE	BUD MAHAS CONSTRUCTION	1,396,975.00
CONSTRUCTION EXPENSE	CMT ENGINEERING	9,575.00
CONSTRUCTION EXPENSE	DWA CONSTRUCTION, INC	1,310,423.35
CONSTRUCTION EXPENSE	MHTN ARCHITECTS INC	264,015.80
CONSTRUCTION EXPENSE	ROCKY MOUNTAIN TURF	14,790.00
CONSTRUCTION EXPENSE	STAPLES BUSINESS ADVANTAGE	2,390.21
CONSTRUCTION EXPENSE	VAN BOERUM AND FRANK ASSOCIATES INC	7,200.00
CONSTRUCTION EXPENSE	WESTLAND CONSTRUCTION, INC	1,112,111.80
CONTRACT SERVICES	AIRGAS INTERMOUNTAIN	804.61
CONTRACT SERVICES	ALAN MURRAY DAWES	75.00
CONTRACT SERVICES	ALDA E GONCALVES	350.00
CONTRACT SERVICES	AMERICAN SIGN LANGUAGE	12,339.00
CONTRACT SERVICES	ARAMARK CORP	74.00
CONTRACT SERVICES	ARIEL HANLON	150.00
CONTRACT SERVICES	BERG, LOYDENE	412.50
CONTRACT SERVICES	BLOMQUIST AND HALE CONSULTING	10,697.16
CONTRACT SERVICES	BRENT PETERSEN	150.00
CONTRACT SERVICES	BRYAN WORTHEN	124.38
CONTRACT SERVICES	BYU YOUNG COMPANY	350.00
CONTRACT SERVICES	CANYON HOME CARE	8,441.57
CONTRACT SERVICES	COLONIAL FLAG AND SPECIALTY COMPANY	35.00
CONTRACT SERVICES	CTS LANGUAGELINK	43.22
CONTRACT SERVICES	DONARS, AMELIA	19.95
CONTRACT SERVICES	ELWOOD STAFFING SERVICES	4,190.40
CONTRACT SERVICES	EUNICE CHEN	50.00
CONTRACT SERVICES	EXPERCOM OF UTAH INC	2,342.82
CONTRACT SERVICES	G AND K SERVICES	106.80
CONTRACT SERVICES	HARMONY HOME HEALTH SERVICES LLC	13,378.36
CONTRACT SERVICES	HERRIMAN HIGH SCHOOL	350.00
CONTRACT SERVICES	IMPACT SIGNS AND GRAPHICS	840.63
CONTRACT SERVICES	IVY LANE PEDIATRICS, INC	3,969.00
CONTRACT SERVICES	JARED WORTHEN	124.38
CONTRACT SERVICES	JATC-SOUTH	500.00
CONTRACT SERVICES	JEFFERY CLEMENT MORRILL	100.00
CONTRACT SERVICES	JMM EDUCATIONAL CONSULTING	3,540.00
CONTRACT SERVICES	KATHLEEN LAMBOURNE - BUS	245.00
CONTRACT SERVICES	KATHY E DUDLEY	360.00
CONTRACT SERVICES	KOU, BENG LAY	19.95

DESCRIPTION	VENDOR	AMOUNT
CONTRACT SERVICES	LINGUISTICA INTERNATIONAL	161.50
CONTRACT SERVICES	LISA GIACOVELLI NEMELKA	480.00
CONTRACT SERVICES	LLOYD, SHERRI	25.00
CONTRACT SERVICES	MARIA LAFONTAINE	250.00
CONTRACT SERVICES	MAXIM HEALTHCARE SERVICES INC	16,120.12
CONTRACT SERVICES	MEDICAL STAFFING NETWORK	6,780.00
CONTRACT SERVICES	MEDICAL TRAINING RESOURCES	5,360.00
CONTRACT SERVICES	MINH NGUYEN	-37.50
CONTRACT SERVICES	NATIONAL GEOGRAPHIC BEE	120.00
CONTRACT SERVICES	OVERDRIVE INC	21,000.00
CONTRACT SERVICES	PATRICE H ISABELLA	345.00
CONTRACT SERVICES	SHRED IT USA LLC	71.36
CONTRACT SERVICES	SIGN IT RIGHT	69.56
CONTRACT SERVICES	SOUTHERN UTAH UNIVERSITY	2,484.00
CONTRACT SERVICES	SUNSET RIDGE MIDDLE	15.84
CONTRACT SERVICES	UNIVERSITY OF VIRGINIA DARDEN SCHOOL FOUNDATI	5,375.00
CONTRACT SERVICES	UTAH DEPARTMENT OF HEALTH	5,948.00
CONTRACT SERVICES	UTAH TRANSIT AUTHORITY	335.04
CONTRACT SERVICES	VALCOM COMPUTER CENTER	1,370.50
CONTRACT SERVICES	WESTERN STATES VALUATION LLC	600.00
CONTRACT SERVICES	WORKFORCEQA LLC	334.95
CONTRACT SERVICES - BUILDINGS	BECKS SANITATION	1,400.00
CONTRACT SERVICES - BUILDINGS	NUVEK LLC	375.00
CONTRACT SERVICES - BUILDINGS	REPUBLIC SERVICES INC #864	966.58
CONTRACT SERVICES - BUILDINGS	RIVERTON HARDWARE AND LUMBER	126.93
CONTRACT SERVICES - BUILDINGS	SOUTH VALLEY WATER RECLM FAC	314.97
CONTRACT SERVICES - BUILDINGS	STARLIGHT PEST CONTROL	85.00
CONTRACT SERVICES - BUILDINGS	STATE FIRE SALES AND SERVICE	1,936.47
CONTRACT SERVICES - BUILDINGS	STEPSAVERS INC	58.83
CONTRACT SERVICES - BUILDINGS	TOP STOP AUTOMOTIVE	478.13
CONTRACT SERVICES - BUILDINGS	UNIFIRST CORPORATION	303.97
CONTRACT SERVICES - BUILDINGS	VIVID LEARNING SYSTEMS INC	5,445.00
CONTRACT SERVICES - EQUIPMENT	A ONE FITNESS	1,140.64
CONTRACT SERVICES - EQUIPMENT	BLAND TREE EXPERTS INC	3,175.00
CONTRACT SERVICES - EQUIPMENT	COUNTERTOP FACTORY	281.13
CONTRACT SERVICES - EQUIPMENT	HOBART SERVICE	3,909.91
CONTRACT SERVICES - EQUIPMENT	MHI SERVICE INC	19,860.32
CONTRACT SERVICES - EQUIPMENT	MISTER CAR WASH	36.00
CONTRACT SERVICES - EQUIPMENT	THYSSENKRUPP ELEVATOR CORP	2,929.00
CONTRACT SERVICES - GROUNDS	KELLY ROESTENBURG	4,287.61
CONTRACT SERVICES - GROUNDS	MCDERMOTT ENTERPRISES LTD	1,731.37
CONTRACT SERVICES DATA PROCESS	DEMATIC CORPORATION	700.00
CONTRACTED SOFTWARE	BENNIGHT, SARAH	58.50
CONTRACTED SOFTWARE	BLACKBOARD INC	484.74
CONTRACTED SOFTWARE	BUSKE, PATRICIA	59.95
CONTRACTED SOFTWARE	CHAMBERLAIN, SHELLEY	19.95
CONTRACTED SOFTWARE	CHAPMAN, KAREN	249.00
CONTRACTED SOFTWARE	CLAYTON, JESSICA	19.95
CONTRACTED SOFTWARE	KAMMERMAN, RANDALL	105.99
CONTRACTED SOFTWARE	LIDEN TECHNOLOGIES LLC	150.00
CONTRACTED SOFTWARE	MASTERY CONNECT LLC	-2,112.00
CONTRACTED SOFTWARE	MILLER, CHRISTINE	69.75
CONTRACTED SOFTWARE	MIND RESEARCH INSTITUTE	19,266.00
CONTRACTED SOFTWARE	NCS PEARSON INC	8,814.00
CONTRACTED SOFTWARE	RIVERS EDGE SCHOOL	99.99
CONTRACTED SOFTWARE	RYAN DAVIS, ORLA	19.95
CONTRACTED SOFTWARE	SEAMAN, JULIANA	12.00
CONTRACTED SOFTWARE	SMITH, RACHELLE	117.48
COPIER REPAIR	RICOH USA INC	231.95
DAIRY PRODUCTS	JOE GRANATO INC	14,480.00
DAIRY PRODUCTS	MEADOW GOLD DAIRIES	107,155.17
DAIRY PRODUCTS	SCHMIDTS PRODUCE	1,369.40

DESCRIPTION	VENDOR	AMOUNT
DAIRY PRODUCTS	WINDMILL FARMS GRAIN AND GARDEN LLC	3,979.50
DENTAL INSURANCE	JORDAN SCHOOL DISTRICT	1,843,934.26
DISABILITY INSURANCE	JORDAN SCHOOL DISTRICT	51,717.15
DRUG TESTING	WORKFORCEQA LLC	1,232.00
EDUCATIONAL FIELD TRIPS	BAILEY, WENDI	119.50
EDUCATIONAL FIELD TRIPS	COPIER, SHERI	33.90
EDUCATIONAL FIELD TRIPS	RAINES, SUSAN	84.75
EDUCATIONAL FIELD TRIPS	RICHMAN, RICK	119.00
EDUCATIONAL FIELD TRIPS	RIVERS EDGE SCHOOL	10.00
EDUCATIONAL FIELD TRIPS	SEARS, VICKIE	260.00
EDUCATIONAL FIELD TRIPS	SOUTH VALLEY	247.36
EDUCATIONAL FIELD TRIPS	THANKSGIVING POINT	650.00
EDUCATIONAL FIELD TRIPS	THIS IS THE PLACE FOUNDATION	396.00
EDUCATIONAL FIELD TRIPS	UAESP	805.00
ELECTRICITY	ROCKY MTN POWER	624,684.20
ELEMENTARY BAND/ORCHESTRA FEES	KATHY HUNTSMAN	193.00
EMIA INS DIRECT	EMIA DIRECT	325.24
EMIA INS DIRECT	UIEBT 401 K	1,725.17
EMPLOYEE PREMIUM	DENTAL SELECT	61,231.17
EMPLOYEE PREMIUM	EDUCATORS MUTUAL INS ASSOC DENTAL	19,720.90
EMPLOYEE PREMIUM	JORDAN SCHOOL DISTRICT	686,376.87
EMPLOYEE PREMIUM	OPTICARE OF UTAH	12,428.13
EMPLOYEE PREMIUM	TOTAL DENTAL ADMINISTRATORS	10,813.78
EQUIPMENT	BAKER SIGN & SERVICE INC	13,150.00
EQUIPMENT	CHOICE FOOD SERVICE EQUIPMENT CO	20,835.25
EQUIPMENT	CLARK WHOLESALE INC	1,230.00
EQUIPMENT	HENRIKSEN BUTLER DESIGN GROUP	1,336.62
EQUIPMENT	HYLON KOBURN CHEM HY KO	4,883.05
EQUIPMENT	IMAGING CONCEPTS LLC	43,151.00
EQUIPMENT	MOHAWK RESOURCES LTD	49,457.27
EQUIPMENT	OASIS STAGE WERKS	12,677.00
EQUIPMENT	REFRIGERATION SUPPLY DIST	5,899.05
EQUIPMENT	RESTAURANT AND STORE EQUIPMENT CO	7,939.22
EQUIPMENT	ROCKY MOUNTAIN TURF	14,790.00
EQUIPMENT	SALT LAKE AUTO PAINT AND GLASS	65.88
EQUIPMENT	STAFFORD SMITH INC	13,325.00
EQUIPMENT	WEBB AUDIO VISUAL	3,580.24
EQUIPMENT RENTAL	HONEY BUCKET	90.00
EQUIPMENT REPAIR	247 SECURITY INC	262.00
EQUIPMENT REPAIR	ANN KINANE	1,325.00
EQUIPMENT REPAIR	COLD TECH REFRIGERATION SERVICE INC	802.04
EQUIPMENT REPAIR	D AND S NGV SERVICES	1,922.67
EQUIPMENT REPAIR	QUANTUM DOOR SERVICES LLC	231.00
ESL FEES	ABRAHAM GONZALEZ	-5.00
FINGERPRINTING	DPS BUREAU OF CRIMINAL IDENTIFICATION	21,517.00
FINGERPRINTING CHARGES	ANNMARIE WICKHAM	25.00
FOOD PURCHASES	5 BUCK PIZZA	36,055.95
FOOD PURCHASES	ALM, ANGELA	32.36
FOOD PURCHASES	ANDERSON, JODI	22.18
FOOD PURCHASES	ASAE FARR AND SONS COMPANY	4,659.60
FOOD PURCHASES	AUSTIN, VINCETTA	18.45
FOOD PURCHASES	BAGGETT, TAMARA	16.55
FOOD PURCHASES	BERRY, JORDAN	14.54
FOOD PURCHASES	BURTON, SANDRA	11.87
FOOD PURCHASES	CALHOUN, TRISH	25.60
FOOD PURCHASES	CHASE, CORRIE	75.11
FOOD PURCHASES	CHECKETTS, CANDIE	104.38
FOOD PURCHASES	CHRISTENSEN, EMILY	5.84
FOOD PURCHASES	COLYER, SHAWN	108.37
FOOD PURCHASES	COPPER MOUNTAIN MIDDLE	92.33
FOOD PURCHASES	COULAM, JENNIFER	6.13
FOOD PURCHASES	COWAN, LISA	4.99

DESCRIPTION	VENDOR	AMOUNT
FOOD PURCHASES	CROCKETT, BONNIE	14.17
FOOD PURCHASES	DAINS, MARIKA	4.39
FOOD PURCHASES	DELUCA, MISTEE	18.72
FOOD PURCHASES	DESPAIN, CHRISTIE	35.45
FOOD PURCHASES	EATCHEL, LAURA	31.18
FOOD PURCHASES	ELK RIDGE MIDDLE	599.81
FOOD PURCHASES	ELLIOTT, KATELYN	28.56
FOOD PURCHASES	FRAMPTON, JOSHUA	100.68
FOOD PURCHASES	GARBETT, RITA	34.89
FOOD PURCHASES	GINES, VALERY	3.79
FOOD PURCHASES	GOLD, LINDA	16.40
FOOD PURCHASES	GONZALES, KRISTIN	3.34
FOOD PURCHASES	HAGMAN, CAROLINE	12.87
FOOD PURCHASES	HANSEN, JENNIE	4.11
FOOD PURCHASES	HATCH, MARLAJEAN	22.95
FOOD PURCHASES	HERTEL, RUTHANN	18.52
FOOD PURCHASES	HOGGARD, LAURA	136.96
FOOD PURCHASES	HOUTZ, NICOLLE	34.13
FOOD PURCHASES	HOWE, KRISTIE	127.78
FOOD PURCHASES	HYTE, HOLLY	49.05
FOOD PURCHASES	JACOBSON, KELSEY	18.46
FOOD PURCHASES	JOHNSON, SUZETTE	95.39
FOOD PURCHASES	JUDD, DAVID	26.76
FOOD PURCHASES	KAMI JONES	147.76
FOOD PURCHASES	KAURI SUE HAMILTON SCHOOL	181.46
FOOD PURCHASES	LARUE, EMILY	19.04
FOOD PURCHASES	LEAVITT, STACEY	35.66
FOOD PURCHASES	LLOYD, WENDY	83.73
FOOD PURCHASES	MCCABE, HEIDI	15.13
FOOD PURCHASES	MCDANIEL, MARGARET	45.20
FOOD PURCHASES	MCDUGAL, PAULETTE	85.25
FOOD PURCHASES	MEADOW GOLD DAIRIES	2,218.82
FOOD PURCHASES	MILLER, CHRISTINE	22.13
FOOD PURCHASES	MILLIKEN, DAVID	9.00
FOOD PURCHASES	MOON, ASHLEY	2.87
FOOD PURCHASES	NICHOLAS AND COMPANY INC	186,701.71
FOOD PURCHASES	NU HEALTH CALIFORNIA LLC	9,047.04
FOOD PURCHASES	PARKES, ELIZABETH	35.09
FOOD PURCHASES	PETERSONS FRESH MARKET	874.91
FOOD PURCHASES	PURVIS, KAIJA	51.62
FOOD PURCHASES	RIVERS EDGE SCHOOL	645.47
FOOD PURCHASES	ROBBINS, ANN	239.15
FOOD PURCHASES	RYAN DAVIS, ORLA	12.34
FOOD PURCHASES	SAMS CLUB	267.91
FOOD PURCHASES	SCHOOL FOOD ENTERPRISES	15,967.44
FOOD PURCHASES	SEAMAN, JULIANA	62.64
FOOD PURCHASES	SESSIONS, KIRSTEN	20.58
FOOD PURCHASES	SOUTH VALLEY	1,054.29
FOOD PURCHASES	SUNSET RIDGE MIDDLE	18.50
FOOD PURCHASES	SUPERIOR WATER & AIR INC	99.95
FOOD PURCHASES	SWIRE COCA COLA USA	1,773.60
FOOD PURCHASES	TAYLOR, LIESEL	16.26
FOOD PURCHASES	TOBLER, JENNIFER	80.69
FOOD PURCHASES	VANLEUVEN, JERI	3.54
FOOD PURCHASES	WARDELL, KARRIE	10.79
FOOD PURCHASES	WARNER, RAHJAUN	10.30
FOOD PURCHASES	WHITING, KIM	220.30
FOOD PURCHASES	WILLSON, WILLIAM	27.32
FOOD PURCHASES	WILSON, JESSICA	45.59
FOOD PURCHASES	WILSON, MEGAN	102.99
FOOD PURCHASES	WORTHINGTON, SHAUNA	39.10
FOOD PURCHASES	WRIGHT, HEATHER	172.06

DESCRIPTION	VENDOR	AMOUNT
FUEL OIL	REPUBLIC SERVICES INC #864	148.09
GARBAGE REMOVAL	REPUBLIC SERVICES INC #864	18,799.54
GAS & OIL	STATE OF UTAH GASCARD	28,547.61
HMO INSURANCE PREMIUM	LINA	67,902.25
HORACE MANN LIFE	HORACE MANN	803.58
INDUSTRIAL INSURANCE	TRISTAR RISK MANAGEMENT	30,154.94
INDUSTRIAL INSURANCE	UTAH STATE TAX COMMISSION	21,772.00
INTEGRATED PROGRAMS	MARLEE RAMSEY	90.00
INVENTORY	PILGRIMS PRIDE CORP	25,920.00
INVENTORY	TYSON FOODS INC	35,100.00
INVENTORY - BUS PARTS	BATTERY SYSTEMS	1,945.66
INVENTORY - BUS PARTS	BRYSON SALES AND SERVICE	1,509.19
INVENTORY - BUS PARTS	CRUS OIL PETROLEUM PRODUCTS	1,798.13
INVENTORY - BUS PARTS	HONNEN EQUIPMENT	591.12
INVENTORY - BUS PARTS	INTERSTATE BILLING SERVICE INC	3,650.74
INVENTORY - BUS PARTS	JACKS TIRE AND OIL MANAGEMENT CO	3,825.12
INVENTORY - BUS PARTS	KENWORTH SALES COMPANY INC	2,115.40
INVENTORY - BUS PARTS	LEWIS TRANSPORTATION SALES	1,792.67
INVENTORY - BUS PARTS	NAPA AUTO PARTS	1,371.74
INVENTORY - BUS PARTS	ROMAINE ELECTRIC CORPORATION	1,005.20
INVENTORY - BUS PARTS	SOSEW EMBROIDERY	270.00
INVENTORY - CUSTODIAL	BRADY INDUSTRIES LLC	4,000.37
INVENTORY - CUSTODIAL	COSTCO WHOLESALE 733	1,499.00
INVENTORY - CUSTODIAL	HYLON KOBURN CHEM HY KO	42,879.79
INVENTORY - CUSTODIAL	SITEONE LANDSCAPE SUPPLY HOLDING LLC	8,408.40
INVENTORY - CUSTODIAL	WAXIE SANITARY SUPPLY	9,246.84
INVENTORY - MAINTENANCE	CONTROL EQUIPMENT COMPANY	1,020.26
INVENTORY - MAINTENANCE	ELECTRICAL WHOLESALE SUPPLY	3,241.51
INVENTORY - MAINTENANCE	GRAINGER	2,110.30
INVENTORY - MAINTENANCE	GREAT WESTERN SUPPLY INC	4,065.65
INVENTORY - MAINTENANCE	INTERMOUNTAIN LOCK AND SUPPLY	623.94
INVENTORY - MAINTENANCE	PAINT SUNDRIES SOLUTIONS INC	1,152.02
INVENTORY - MAINTENANCE	PPG ARCHITECTURAL FINISHES	613.20
INVENTORY - MAINTENANCE	QED	1,541.95
INVENTORY - MAINTENANCE	QUIKRETE COMPANIES THE	294.00
INVENTORY - MAINTENANCE	RAGMAN COMPANY	174.00
INVENTORY - MAINTENANCE	REFRIGERATION SUPPLY DIST	2,294.09
INVENTORY - MAINTENANCE	STANDARD PLUMBING SUPPLY	556.38
INVENTORY - MAINTENANCE	UTAH CONTROLS INC	856.30
INVENTORY - MAINTENANCE	WURTH LOUIS AND COMPANY	508.42
INVENTORY - STOCKROOM	ARCO INC	1,240.00
INVENTORY - STOCKROOM	CONTRACT PAPER GROUP INC	36,909.60
INVENTORY - STOCKROOM	DGS EDUCATIONAL PRODUCTS	6,698.36
INVENTORY - STOCKROOM	GRAYBAR ELECTRIC CO INC	2,487.00
INVENTORY - STOCKROOM	HYLON KOBURN CHEM HY KO	370.00
INVENTORY - STOCKROOM	PERIPOLE INC	5,620.00
INVENTORY - STOCKROOM	PYRAMID SCHOOL PRODUCTS	1,290.46
INVENTORY - STOCKROOM	SCHOOL SPECIALTY	3,136.00
INVENTORY - STOCKROOM	SOUTHWEST SCHOOL AND OFFICE SUPPLY	2,785.79
INVENTORY - STOCKROOM	VERITIV OPERATING COMPANY	81,920.14
INVENTORY PRODUCE	JOE GRANATO INC	29,995.96
INVENTORY-NUTRITION SERVICE	D AND M DISTRIBUTING	32,876.48
INVENTORY-NUTRITION SERVICE	NICHOLAS AND COMPANY INC	151,422.68
INVENTORY-NUTRITION SERVICE	SYSCO INTERMOUNTAIN INC	115,440.74
INVENTORY-SUPPORT VEHICLE PART	JACKS TIRE AND OIL MANAGEMENT CO	1,229.24
IRRIGATION WATER	SOUTH VALLEY SEWER DISTRICT	186.06
LIGHTS	CODALE ELECTRIC SUPPLY INC	834.00
LUNCH SALES	ALEC RIVERA	-26.50
LUNCH SALES	BRENDA PORTILLO	-68.00
LUNCH SALES	JANA DARBY	333.55
LUNCH SALES	JULIE BITTON	-16.20
LUNCH SALES	TRISH ANDERSON	-40.40

DESCRIPTION	VENDOR	AMOUNT
MAINT SUPPLIES/UNIFORMS	AIRGAS INTERMOUNTAIN	8.42
MAINT SUPPLIES/UNIFORMS	ALSCO	676.62
MAINT SUPPLIES/UNIFORMS	CINTAS FIRST AID AND SAFETY	126.76
MAINT SUPPLIES/UNIFORMS	COMBUSTION TECHNOLOGIES USA	720.00
MAINT SUPPLIES/UNIFORMS	FASTENAL COMPANY	1,528.34
MAINT SUPPLIES/UNIFORMS	NAPA AUTO PARTS	1,905.19
MAINT SUPPLIES/UNIFORMS	OSSINE SHOES	194.98
MAINT SUPPLIES/UNIFORMS	RAGMAN COMPANY	1,134.00
MAINT SUPPLIES/UNIFORMS	THOMAS PETROLEUM LLC	408.66
MAINT SUPPLIES/UNIFORMS	WAXIE SANITARY SUPPLY	1,042.44
MEDIA BOOKS	BOUND TO STAY BOUND BOOKS INC	457.94
MEDIA BOOKS	DEMCO INC	426.48
MEDIA BOOKS	DOUGLAS PRATHER	-17.95
MEDIA BOOKS	EMILY MACDONALD	-9.00
MEDIA BOOKS	FOLLETT SCHOOL SOLUTIONS, INC	7,163.89
MEDIA BOOKS	FREDERICK, MICHAEL	25.00
MEDIA BOOKS	JOLYNN SCHMIDT	12.30
MEDIA BOOKS	MACKIN LIBRARY MEDIA	2,775.99
MEDIA BOOKS	MAGAZINE SUBSCRIPTION SERVICE AGENCY	1,326.56
MEDIA BOOKS	MANDY PRICE	-11.74
MEDIA BOOKS	NANCY THOMAS	12.79
MEDIA BOOKS	OVERDRIVE INC	1,000.00
MEDIA BOOKS	PATRICE PEDERSEN	16.00
MEMBERSHIP DUES AND FEES	ASCD	483.00
MEMBERSHIP DUES AND FEES	BIRRELL, JENNIFER	177.54
MEMBERSHIP DUES AND FEES	BUTLER, DAVID	128.22
MEMBERSHIP DUES AND FEES	DUFFY, EMILY	461.00
MEMBERSHIP DUES AND FEES	NATIONAL GEOGRAPHIC EXPLORER MAGAZINE	679.25
MEMBERSHIP DUES AND FEES	UAESP	7,030.00
MEMBERSHIP DUES AND FEES	WHIPPLE, RILEY	461.00
MILEAGE - STUDENT	ALEXANDRIA SIMMONS	-18.36
MILEAGE - STUDENT	CELIA NEWBOLD	-27.74
MILEAGE - STUDENT	DANELLE BSHARAH	-16.32
MILEAGE - STUDENT	FERNANDO GOMEZ	-68.54
MILEAGE - STUDENT	HILLARY COTTLE	-14.69
MILEAGE - STUDENT	JENALYN WRIGHT	-32.95
MILEAGE - STUDENT	JOY METZGAR	-22.54
MILEAGE - STUDENT	KATHERINE MARTINEZ	-6.12
MILEAGE - STUDENT	KELLEY BOSS	-35.19
MILEAGE - STUDENT	SHANNA MARCHANT	-79.56
MILEAGE - STUDENT	SOONAZ ABEDI	-3.45
MILEAGE - STUDENT	STACEE ALLRED	-6.94
MILEAGE - STUDENT	STEFFANIE CAMPASANO	-25.25
MILEAGE - STUDENT	TABITHA PARAS	-18.36
MILEAGE TRAVEL	ABBOTT, TERESA	38.52
MILEAGE TRAVEL	AHLBERG, REBECCA	162.64
MILEAGE TRAVEL	ANDERSON, MICHAEL	287.84
MILEAGE TRAVEL	ARKO, ALLEN	117.17
MILEAGE TRAVEL	ARMSTRONG, JAN	162.11
MILEAGE TRAVEL	ASAY, CYDNEY	54.57
MILEAGE TRAVEL	ASHCROFT, MARY	230.59
MILEAGE TRAVEL	AUSTIN, SHARLENE	167.99
MILEAGE TRAVEL	BALLARD, DEBBIE	683.20
MILEAGE TRAVEL	BARBER, BRENDA	83.46
MILEAGE TRAVEL	BARNES, KAREN	66.34
MILEAGE TRAVEL	BAXTER, LINDSEY	55.11
MILEAGE TRAVEL	BENGTZEN, RAYNEE	25.15
MILEAGE TRAVEL	BENNETT, GAIL	202.77
MILEAGE TRAVEL	BENNETT, PATRICIA	162.65
MILEAGE TRAVEL	BERGERA, PAUL	111.82
MILEAGE TRAVEL	BIRCH, JAMES	247.71
MILEAGE TRAVEL	BLACK, JENNIFER	99.46

DESCRIPTION	VENDOR	AMOUNT
MILEAGE TRAVEL	BLUNCK, ELIZABETH	113.42
MILEAGE TRAVEL	BOLLAND, BARBARA	16.05
MILEAGE TRAVEL	BOSCH, CALLEY	70.09
MILEAGE TRAVEL	BOUTWELL, LAURA	41.73
MILEAGE TRAVEL	BOYD, LAURA	450.47
MILEAGE TRAVEL	BROWN, JULIE	119.84
MILEAGE TRAVEL	BURNSIDE, LINDA	33.17
MILEAGE TRAVEL	CANICK, MELANIE	129.47
MILEAGE TRAVEL	CHRISTENSEN, HAILEE	374.50
MILEAGE TRAVEL	CID, KRISTIANNE	233.28
MILEAGE TRAVEL	CROSGROVE, LORI	34.78
MILEAGE TRAVEL	CROSS-COQUILLETTE, SHARON	116.63
MILEAGE TRAVEL	CRUZ, JANA	170.24
MILEAGE TRAVEL	CVETNICH, LISA	402.33
MILEAGE TRAVEL	DAVIS, ELIZABETH	216.14
MILEAGE TRAVEL	DEFAZIO, KRISTIN	88.28
MILEAGE TRAVEL	DEN BOER, JOSHUA	74.90
MILEAGE TRAVEL	DILLMAN, CRISTY	117.70
MILEAGE TRAVEL	DUMMER, MELINDA	105.93
MILEAGE TRAVEL	DUNN, ROBERT	90.42
MILEAGE TRAVEL	DURRANT, JILL	216.15
MILEAGE TRAVEL	EMERSON, NORMAN	133.22
MILEAGE TRAVEL	EMILY WILLEY	-30.67
MILEAGE TRAVEL	EVANS, MEGAN	313.52
MILEAGE TRAVEL	FAUX, DAVID	141.24
MILEAGE TRAVEL	FELT, ELIZABETH	46.01
MILEAGE TRAVEL	FINCH, LAURENE	73.87
MILEAGE TRAVEL	FITZGERALD, KELLEY	152.48
MILEAGE TRAVEL	FORDHAM, MICHELLE	126.26
MILEAGE TRAVEL	FORSTER, CHERYL	14.98
MILEAGE TRAVEL	FORSYTH, TERI	42.80
MILEAGE TRAVEL	GARCIA ALFONSO, PEDRO	-43.36
MILEAGE TRAVEL	GIESSING, RACHEL	105.94
MILEAGE TRAVEL	GILES, DON	119.08
MILEAGE TRAVEL	GILLMORE, AMANDA	360.60
MILEAGE TRAVEL	GODFREY, ANTHONY	170.67
MILEAGE TRAVEL	GOOD, LAKESHA	485.25
MILEAGE TRAVEL	GOODWIN, MICAH	616.32
MILEAGE TRAVEL	GRIFFITH, BEVERLY	74.37
MILEAGE TRAVEL	GUBLER, VIVIAN	56.18
MILEAGE TRAVEL	HAMBLIN, TRAVIS	171.74
MILEAGE TRAVEL	HANCOCK, DONALYNN	60.99
MILEAGE TRAVEL	HARDELL, TRACI	83.46
MILEAGE TRAVEL	HARDY, MATHEW	102.99
MILEAGE TRAVEL	HARMAN, AMY	46.01
MILEAGE TRAVEL	HARMON, WENDY	231.12
MILEAGE TRAVEL	HARRISON, ANNE	4.81
MILEAGE TRAVEL	HARTLE, SHAYLENE	209.72
MILEAGE TRAVEL	HARWARD, JANE	705.14
MILEAGE TRAVEL	HATTON, MARYANN	37.45
MILEAGE TRAVEL	HEHR, AMANDA	56.18
MILEAGE TRAVEL	HENDERSON, SARA	43.87
MILEAGE TRAVEL	HENDRIKSEN, RUTH	23.54
MILEAGE TRAVEL	HENKEL, CARLA	413.02
MILEAGE TRAVEL	HEYWOOD, KERRY	220.42
MILEAGE TRAVEL	HIGHAM, DEANNA	146.06
MILEAGE TRAVEL	HORGER, TAMMY	163.71
MILEAGE TRAVEL	HORROCKS, KATHRYN	505.05
MILEAGE TRAVEL	HUNTER, DONNA	101.65
MILEAGE TRAVEL	HYDE, DEBRA	74.37
MILEAGE TRAVEL	IDDINGS, SCOTT	141.78
MILEAGE TRAVEL	JACKMAN, JUDY	50.83

DESCRIPTION	VENDOR	AMOUNT
MILEAGE TRAVEL	JACKSON, KATIE	255.20
MILEAGE TRAVEL	JACKSON, LISA	37.99
MILEAGE TRAVEL	JANIS, REBECCA	662.87
MILEAGE TRAVEL	JENSEN, HEIDI	39.06
MILEAGE TRAVEL	JIMENEZ, SHIRLEY	373.43
MILEAGE TRAVEL	JOHNSON, SHANNON	134.82
MILEAGE TRAVEL	JONES, MERRILEE	42.80
MILEAGE TRAVEL	JUNG, M JULIANNA	534.47
MILEAGE TRAVEL	KOONTZ, VALERIE	44.41
MILEAGE TRAVEL	LAMBDIN, PATRICIA	14.98
MILEAGE TRAVEL	LARSON, LAURIE	423.19
MILEAGE TRAVEL	LATTIN, REMY	114.49
MILEAGE TRAVEL	LAUGHLIN, SHEILA	78.12
MILEAGE TRAVEL	LEE, TONI	243.43
MILEAGE TRAVEL	LIRA JUKIC, MARIA	306.02
MILEAGE TRAVEL	LUCCHESI, KIMBERLY	214.54
MILEAGE TRAVEL	LUDWIG, KENDRA	147.13
MILEAGE TRAVEL	LUND, VICKIE	29.43
MILEAGE TRAVEL	MARTIN, KARLA	195.01
MILEAGE TRAVEL	MASON, AMBER	70.09
MILEAGE TRAVEL	MCCARTHY, JULIE	32.64
MILEAGE TRAVEL	MCKENZIE, KARL	403.39
MILEAGE TRAVEL	MECHAM, KRISTA	50.29
MILEAGE TRAVEL	MERRICK, NANCY	248.78
MILEAGE TRAVEL	MIDDLETON, MCKENZIE	308.17
MILEAGE TRAVEL	MILLER, GAYLENE	103.26
MILEAGE TRAVEL	MONTGOMERY, JACQUE	414.72
MILEAGE TRAVEL	MORIARTY, MARYMARGARET	10.70
MILEAGE TRAVEL	MURDOCH, KELCEY	75.97
MILEAGE TRAVEL	NANCE, PAUL	85.60
MILEAGE TRAVEL	NEDDO, KIMBERLEE	351.50
MILEAGE TRAVEL	NIGBUR, DEBRA	55.11
MILEAGE TRAVEL	NORRIS, KRISTIN	184.05
MILEAGE TRAVEL	OLYMPIA, KATHY	177.09
MILEAGE TRAVEL	OSNESS, ANGELA	35.31
MILEAGE TRAVEL	PADDOCK, VICKI	24.08
MILEAGE TRAVEL	PETERSON, MELIA	220.96
MILEAGE TRAVEL	PHELPS, LAUREN	170.13
MILEAGE TRAVEL	PLUTA, TIMOTHY	74.37
MILEAGE TRAVEL	POMMERENING, ANGELA	33.71
MILEAGE TRAVEL	PORTER, KATIE	64.20
MILEAGE TRAVEL	PRICE, KRISTINE	12.31
MILEAGE TRAVEL	QUINN, KIMBERLEE	365.41
MILEAGE TRAVEL	RAISER, VIRGINIA	60.99
MILEAGE TRAVEL	RAJCZYK, TAMARA	449.73
MILEAGE TRAVEL	RAMIREZ, KATHY	23.54
MILEAGE TRAVEL	REDD, KATHRYN	49.76
MILEAGE TRAVEL	REDMOND, SUSAN	269.64
MILEAGE TRAVEL	RICKETT, CATHY	255.21
MILEAGE TRAVEL	RIDD, KAMI	280.34
MILEAGE TRAVEL	ROBINSON, LISA	654.31
MILEAGE TRAVEL	RODRIGUEZ MARTINEZ, JOAQUIN	36.38
MILEAGE TRAVEL	ROMNEY, PETER	127.33
MILEAGE TRAVEL	ROUNDY-HAWORTH, LORI-KAY	201.70
MILEAGE TRAVEL	RUSSELL, KIM	417.30
MILEAGE TRAVEL	SADLER, EVELYN	257.34
MILEAGE TRAVEL	SAMPLE, SHERI	58.85
MILEAGE TRAVEL	SHAH, AMI	128.94
MILEAGE TRAVEL	SILATOLU, ROBIN	277.68
MILEAGE TRAVEL	SIMPSON, JOSHUA	57.78
MILEAGE TRAVEL	SKIDMORE, JASON	216.68
MILEAGE TRAVEL	SMITH, REBECCA	157.83

DESCRIPTION	VENDOR	AMOUNT
MILEAGE TRAVEL	SORENSEN, MARCI	32.10
MILEAGE TRAVEL	SOWA, MARK	158.90
MILEAGE TRAVEL	SPENCER, BRIGITTA	-44.28
MILEAGE TRAVEL	STANDING, PATRICIA	51.36
MILEAGE TRAVEL	STEVENS, MELINDALEE	318.33
MILEAGE TRAVEL	STEWART-CHAVEZ, MICHELLE	231.12
MILEAGE TRAVEL	STOUT, MCCALL	74.37
MILEAGE TRAVEL	SU'A, PAMELA	140.71
MILEAGE TRAVEL	TANNER, JAIMIE	466.52
MILEAGE TRAVEL	TAYLOR, WENDY	45.48
MILEAGE TRAVEL	THOMAS, SCOTT	71.69
MILEAGE TRAVEL	THOMAS, TREVOR	-20.30
MILEAGE TRAVEL	THURMAN, MANDY	326.35
MILEAGE TRAVEL	TIMPSON, TERI	84.54
MILEAGE TRAVEL	TITUS, CORRINE	101.12
MILEAGE TRAVEL	TOOLSON, COURTNEY	285.16
MILEAGE TRAVEL	UNG, NINA	40.66
MILEAGE TRAVEL	VALENTINE, MARCIE	729.75
MILEAGE TRAVEL	VALLETT, ARDEN	126.80
MILEAGE TRAVEL	VILLAR, GLORIA NORMA	327.97
MILEAGE TRAVEL	WARREN, ANDREA	155.69
MILEAGE TRAVEL	WATKINS, CINDY	109.68
MILEAGE TRAVEL	WHIPPLE, RILEY	449.40
MILEAGE TRAVEL	WHITE, VICTOR	107.00
MILEAGE TRAVEL	WIEMERS, AMMON	184.04
MILEAGE TRAVEL	WILLIAMS, JAMIE	36.38
MILEAGE TRAVEL	WING, GEORGIA	232.73
MILEAGE TRAVEL	WINIECKE, RACHEL	196.89
MILEAGE TRAVEL	WISHART, KRIS	95.24
MILEAGE TRAVEL	WOOD, AMY	85.61
MILEAGE TRAVEL	WOOD, MELISSA	18.73
MILEAGE TRAVEL	WOODARD, NESHA	548.92
MILEAGE TRAVEL	WORKMAN, BECKY	19.80
MILEAGE TRAVEL	WYATT, TRISHA	98.76
MILEAGE TRAVEL	YAWN, GYORGE	34.78
MILEAGE TRAVEL	YOUNG, HELEN	17.12
MOTOR FUEL	STATE OF UTAH GASCARD	87,874.85
NATURAL GAS	DOMINION ENERGY UTAH	82,082.10
NATURAL GAS	SALT LAKE COMMUNITY COLLEGE	190,823.85
POSTAGE	BAWDEN, PEGGY	13.09
POSTAGE	COPPER MOUNTAIN MIDDLE	1,008.50
POSTAGE	ELK RIDGE MIDDLE	189.50
POSTAGE	FORT HERRIMAN MIDDLE	1,000.00
POSTAGE	HARDELL, TRACI	19.60
POSTAGE	HATCH, MARLAJEAN	20.55
POSTAGE	JOHNSON, LISA	28.22
POSTAGE	LLOYD, WENDY	24.50
POSTAGE	NEOPOST USA INC	3,364.74
POSTAGE	RIVERS EDGE SCHOOL	322.75
POSTAGE	ROBINSON, CONNIE	212.55
POSTAGE	SMITH, RACHELLE	9.80
POSTAGE	STATE OF UTAH DIVISION OF PURCHASING & GENERA	2,073.51
POSTAGE	SUNSET RIDGE MIDDLE	730.97
POSTAGE	WEST JORDAN MIDDLE	135.00
PREVENTIVE MAINTENANCE	AIRE FILTER PRODUCTS UTAH	5,016.70
PREVENTIVE MAINTENANCE	ROTO AIRE FILTER SERVICE AND SALES	92.38
PRINTER REPAIR	LAMINEX	418.44
PRINTING	CONQUEST GRAPHICS	2,189.56
PRINTING	UTAH CORRECTIONAL INDUSTRIES PRINT SHOP	2,078.96
PROF TRAINING REGISTRATIONS	ANDERSON, SHELBY	20.00
PROF TRAINING REGISTRATIONS	BELL, HOLLY	85.00
PROF TRAINING REGISTRATIONS	BINGHAM HIGH	120.00

DESCRIPTION	VENDOR	AMOUNT
PROF TRAINING REGISTRATIONS	COLLYER, CALLIE	20.00
PROF TRAINING REGISTRATIONS	CROOK, ALEXANDRIA	20.00
PROF TRAINING REGISTRATIONS	DONARS, AMELIA	20.00
PROF TRAINING REGISTRATIONS	EBERLE, TIFFANIE	20.00
PROF TRAINING REGISTRATIONS	GIBSON, JOANN	20.00
PROF TRAINING REGISTRATIONS	GUADARRAMA, YADIRA	20.00
PROF TRAINING REGISTRATIONS	HOPKIN, NANCY	20.00
PROF TRAINING REGISTRATIONS	ITAAEHOU, MAILANI	20.00
PROF TRAINING REGISTRATIONS	JAMES, CHELSEY	20.00
PROF TRAINING REGISTRATIONS	JATC-SOUTH	40.00
PROF TRAINING REGISTRATIONS	JURY, MILO	20.00
PROF TRAINING REGISTRATIONS	KAURI SUE HAMILTON SCHOOL	19.95
PROF TRAINING REGISTRATIONS	LEWIS, LARAH	20.00
PROF TRAINING REGISTRATIONS	MENDEZ, SOCORRO	20.00
PROF TRAINING REGISTRATIONS	NIELSEN, RYAN	20.00
PROF TRAINING REGISTRATIONS	PAOLETTI-SCHELP, MICHELE	20.00
PROF TRAINING REGISTRATIONS	RIVERTON HIGH	80.00
PROF TRAINING REGISTRATIONS	SMITH, CAROLYN	138.00
PROF TRAINING REGISTRATIONS	SOLUTION TREE LLC	10,035.00
PROF TRAINING REGISTRATIONS	STAVROS, ANNETTE	20.00
PROF TRAINING REGISTRATIONS	UAESP	1,575.00
PROF TRAINING REGISTRATIONS	UTAH SCHOOL NURSE ASSOC	900.00
PROF TRAINING REGISTRATIONS	WALTER, KAREN	20.00
PROF TRAINING REGISTRATIONS	WEST JORDAN HIGH	40.00
PROF TRAINING REGISTRATIONS	WIGHTMAN, PAIGE	20.00
PROF TRAINING REGISTRATIONS	WORKS INTERNATIONAL	5,000.00
PROF TRAINING REGISTRATIONS	WOUDEN, CHRISTIAN	20.00
PROF TRAINING REGISTRATIONS	YANCEY, ADRIENNE	20.00
PROFESSIONAL BOOKS & MAGAZINES	CHANDLER, REBECCA	75.00
PROFESSIONAL BOOKS & MAGAZINES	HOFFER, MARIE	24.49
PROFESSIONAL BOOKS & MAGAZINES	OSBORNE, STEPHANIE	22.46
PROFESSIONAL BOOKS & MAGAZINES	SCHOLASTIC MAGAZINES	1,273.56
PROFESSIONAL BOOKS & MAGAZINES	STEDI.ORG	2,392.55
PROFESSIONAL BOOKS & MAGAZINES	UTAH CORRECTIONAL INDUSTRIES PRINT SHOP	664.84
REFUND	BINGHAM HIGH	1,100.51
REFUND	COPPER HILLS HIGH	2,682.89
REFUND	HERRIMAN HIGH SCHOOL	2,059.26
REFUND	HOYLE, JENNIFER	25.00
REFUND	RIVERTON HIGH	1,412.95
REFUND	WEST JORDAN HIGH	849.46
REFUND	WEST JORDAN MIDDLE	16.61
REFUND-CHECK VOID	LIBBY LOHNES	-11.51
REFUND-CHECK VOID	VAYLENE ROLLINS	-10.00
REMODELING	ALPHACORP	5,100.50
REMODELING	AMERICOM TECHNOLOGY	12,690.40
REMODELING	ANDIGO CARPETS INC	99,286.80
REMODELING	APPLIED GEOTECHNICAL ENGINEERING CONS.	1,322.00
REMODELING	BLYNCO	365.40
REMODELING	CENTURYLINK	4,346.05
REMODELING	CLEAN HARBORS ENVIRONMENTAL SERVICES, INC	1,011.80
REMODELING	COBALT REFRIGERATION	5,350.00
REMODELING	DAW CONSTRUCTION GROUP LLC	16,917.00
REMODELING	DESIGN WEST ARCHITECTS	25,173.70
REMODELING	EASTON RIVER CONSTRUCTION	1,317,910.30
REMODELING	EZ ACCESS	44,527.82
REMODELING	FERGUSON ENTERPRISES	3,300.00
REMODELING	GRITTON AND ASSOCIATES	3,916.59
REMODELING	GSBS ARCHITECTS	63,630.75
REMODELING	HUNT CONSTRUCTION OF UTAH INC	67,500.70
REMODELING	JOHNSTONE SUPPLY CO	-1,443.28
REMODELING	MCINTOSH COMMUNICATIONS LLC	4,909.00
REMODELING	MHI SERVICE INC	2,426.87

DESCRIPTION	VENDOR	AMOUNT
REMODELING	NAYLOR WENTWORTH LUND ARCHITECTS, P.C.	8,316.00
REMODELING	NJRA ARCHITECTS INC	1,495.50
REMODELING	REAVELEY ENGINEERS AND ASSOC	501.00
REMODELING	REFRIGERATION SUPPLY DIST	5,611.04
REMODELING	RUMSEY HARDWOOD FLOORING, INC	44,472.00
REMODELING	SONNTAG RECREATION LLC	4,611.00
REMODELING	STANDARD PLUMBING SUPPLY	1,198.04
REMODELING	THORUP AND ASSOCIATES INC	12,750.00
REMODELING	TROXELL COMMUNICATIONS INC	5,589.84
REMODELING	UNITED FENCE COMPANY	5,655.00
REMODELING	UTAH CONTROLS INC	32,613.00
REMODELING	UTAH CORRECTIONAL INDUSTRIES PRINT SHOP	121.94
REMODELING	VALLEY GLASS	13,243.00
REMODELING	WESTERN SUN LANDSCAPING	1,800.00
REPAIRS & PARTS	AIRGAS INTERMOUNTAIN	99.82
REPAIRS & PARTS	ALPHACORP	1,236.24
REPAIRS & PARTS	ALPINE TECHNICAL SERVICES	3,510.00
REPAIRS & PARTS	ANIXTER	96.07
REPAIRS & PARTS	APPLE COMPUTER INC	2,108.90
REPAIRS & PARTS	AUDIO ENHANCEMENT	2,940.00
REPAIRS & PARTS	BATTERIES PLUS	1,107.20
REPAIRS & PARTS	CEM AQUATICS	100.11
REPAIRS & PARTS	CLARK SECURITY PRODUCTS INC	1,594.90
REPAIRS & PARTS	COMPLETE SUPPLY COMPANY LLC	4,492.03
REPAIRS & PARTS	ELECTRICAL WHOLESALE SUPPLY	2,057.04
REPAIRS & PARTS	EVCO HOUSE OF HOSE	373.15
REPAIRS & PARTS	FASTENAL COMPANY	6.87
REPAIRS & PARTS	FASTENER ENGINEERING	350.55
REPAIRS & PARTS	GEARY PACIFIC SUPPLY	472.83
REPAIRS & PARTS	GRAINGER	635.03
REPAIRS & PARTS	GRAYBAR ELECTRIC CO INC	190.50
REPAIRS & PARTS	GRITTON AND ASSOCIATES	2,120.00
REPAIRS & PARTS	HERITAGE FOOD SERVICE GROUP-EQUIPMENT INC	4,637.42
REPAIRS & PARTS	HOBART SERVICE	324.67
REPAIRS & PARTS	INNOVATIVE PRINT CONSULTING LLC	1,879.00
REPAIRS & PARTS	INTERMOUNTAIN LOCK AND SUPPLY	3,033.34
REPAIRS & PARTS	LA MONICAS RSTRNT EQUIP	1,072.35
REPAIRS & PARTS	MOUNTAINLAND SUPPLY LLC	2,101.55
REPAIRS & PARTS	NELSON FIRE SYSTEMS	996.00
REPAIRS & PARTS	PACIFIC WATER INC	92.00
REPAIRS & PARTS	QED	3,124.42
REPAIRS & PARTS	RED ROCK IT	30.00
REPAIRS & PARTS	REFRIGERATION HARDWARE SUPPLY CORP	165.14
REPAIRS & PARTS	ROCKY MOUNTAIN TURF	1,838.60
REPAIRS & PARTS	ROTO AIRE FILTER SERVICE AND SALES	68.52
REPAIRS & PARTS	SPRINKLER SUPPLY COMPANY	2,508.21
REPAIRS & PARTS	STANDARD PLUMBING SUPPLY	4,281.37
REPAIRS & PARTS	THOMPSON LOGGING	2,100.00
REPAIRS & PARTS	TIMPVIEW ANALYTICAL LABORATORIES INC	30.00
REPAIRS & PARTS	TRANS JORDAN CITIES	756.96
REPAIRS & PARTS	TV SPECIALISTS INC	513.00
REPAIRS & PARTS	UTAH CORRECTIONAL INDUSTRIES PRINT SHOP	1,412.79
REPAIRS & PARTS	VALCOM COMPUTER CENTER	177.55
REVENUE	ERIC GOLUB	-25.00
REVENUE	WEBER STATE UNIVERSITY	75.00
SAFETY SUPPLIES	GRAINGER	216.64
SALES TAX PAYABLE	UTAH STATE TAX COMMISSION	975.28
SEWER & WATER	BLUFFDALE CITY	3,367.50
SEWER & WATER	CITY OF WEST JORDAN	88,261.46
SEWER & WATER	CULLIGAN WATER CONDITIONING	425.25
SEWER & WATER	HERRIMAN CITY	41,921.48
SEWER & WATER	KEARNS IMPROVEMENT DISTRICT	5,554.10

DESCRIPTION	VENDOR	AMOUNT
SEWER & WATER	RIVERTON CITY CORP	90,495.94
SEWER & WATER	SOUTH JORDAN CITY	79,709.28
SEWER & WATER	SOUTH VALLEY SEWER DISTRICT	8,051.23
SEWER & WATER	SOUTH VALLEY WATER RECLM FAC	4,827.90
SITE IMPROVEMENT	CRS ENGINEERS	3,185.00
SITE IMPROVEMENT	GREAT BASIN ENGINEERING INC	2,000.00
SITE IMPROVEMENT	PECKHAM ASPHALT PAVING INC	1,500.00
SITE IMPROVEMENT	SONNTAG RECREATION LLC	997.00
SITE IMPROVEMENT	THORUP AND ASSOCIATES INC	31,129.00
SMALL EQUIPMENT	BRADY INDUSTRIES LLC	2,054.57
SMALL EQUIPMENT	HYLON KOBURN CHEM HY KO	7,693.05
SOFTWARE	EDUCATORS HANDBOOK.COM	499.00
SOFTWARE	EN POINTE TECH	15,767.92
SOFTWARE	EXPLORE LEARNING	3,295.00
SOFTWARE	LEARNING A Z	6,577.80
SOFTWARE	NEARPOD INC	7,500.00
SOFTWARE	NEWS 2 YOU INC	676.00
SOFTWARE	SHI INTERNATIONAL CORP	92.66
SOFTWARE	STONEWARE INC	639.00
SOFTWARE	TECH4LEARNING INC	1,215.00
SOFTWARE	TOBII DYNAVOX LLC	3,097.32
SOFTWARE	VOCABULARYSPELLINGCITY.COM	59.95
STAFF REWARDS	ALLEN, AMY	17.20
STAFF REWARDS	GREGERSON, ROYANN	20.47
STAFF REWARDS	JADEAN EXPRESSIONS	428.40
STAFF REWARDS	JOHNSON, SUZETTE	112.10
STAFF REWARDS	MARCHANT DESIGN	1,556.50
STAFF REWARDS	RIDING, KATHERINE	13.89
STAFF REWARDS	ROSTROM, DAVID	103.99
STAFF REWARDS	SWIRE COCA COLA USA	274.49
STATE RETIREMENT	UIEBT 401 K	4,620.45
STUDENT REGISTRATIONS	BINGHAM HIGH	640.00
STUDENT REGISTRATIONS	HERRIMAN HIGH SCHOOL	5,371.00
STUDENT REGISTRATIONS	JATC-SOUTH	240.00
STUDENT REGISTRATIONS	RIVERTON HIGH	1,935.00
STUDENT REGISTRATIONS	VALLEY HIGH	360.00
STUDENT REGISTRATIONS	WEST JORDAN HIGH	280.00
SUPPLIES	3 P INC	1,140.00
SUPPLIES	ACKLEY, LORI	149.53
SUPPLIES	ADAMS, STEPHANIE	1,023.87
SUPPLIES	AIRGAS INTERMOUNTAIN	1,134.65
SUPPLIES	ALLRED, WENDY	191.59
SUPPLIES	ALVEY, ASHLEY	150.00
SUPPLIES	AMERICAS BATTLE OF THE BOOKS	270.00
SUPPLIES	AMIS, LAUREN	100.00
SUPPLIES	ANAGRAPHICA INC	175.00
SUPPLIES	ANDERSON, AMI	64.00
SUPPLIES	ANDERSON, CAMI	7.42
SUPPLIES	ANDERSON, JODI	366.84
SUPPLIES	ANDERSON, KAMBREE	549.88
SUPPLIES	ANDRUS, ROYALYN	42.46
SUPPLIES	ARCO INC	511.16
SUPPLIES	ARMSTRONG, DESTINI	200.38
SUPPLIES	ARNOLD, CHRISTY	175.00
SUPPLIES	ASENSIO-CALZADA, MARIA	41.15
SUPPLIES	AUDIO ENHANCEMENT	1,041.04
SUPPLIES	AUSTIN, VINCETTA	65.59
SUPPLIES	BAGGETT, TAMARA	27.67
SUPPLIES	BAILEY, BRITTINEE	170.33
SUPPLIES	BARLOW, NATASHA	150.00
SUPPLIES	BARTON, MELISSA	165.76
SUPPLIES	BATEMAN, LISA	207.94

DESCRIPTION	VENDOR	AMOUNT
SUPPLIES	BE SEEN PROMOTIONS	203.00
SUPPLIES	BECKETT, HARRISON JR	25.58
SUPPLIES	BECKSTEAD, DEBORA	62.95
SUPPLIES	BEN BANKS	-11.04
SUPPLIES	BENNIGHT, SARAH	91.50
SUPPLIES	BERNIER, SALWA	16.97
SUPPLIES	BERRY, JORDAN	194.38
SUPPLIES	BEYOND TECHNOLOGY	4,211.24
SUPPLIES	BINGHAM HIGH	8,155.82
SUPPLIES	BJARNSON, BLAINE	114.66
SUPPLIES	BLANCHETTE, LYNETTE	36.52
SUPPLIES	BLUTH, MARLENE	149.78
SUPPLIES	BODEN, AMANDA	390.92
SUPPLIES	BODILY, KRISTEN	150.00
SUPPLIES	BOECKMANN, JULIE	72.00
SUPPLIES	BRADLEY, GINELL	34.47
SUPPLIES	BRANDON TAYLOR	-5.00
SUPPLIES	BRENT PETERSEN	61.96
SUPPLIES	BUKER, KEMBREE	250.80
SUPPLIES	BURDICK, KRISTEN	155.77
SUPPLIES	BURTON, SANDRA	88.69
SUPPLIES	BUSH, JOSHUA	14.96
SUPPLIES	BUSKE, PATRICIA	90.05
SUPPLIES	BUTTERFIELD, CORALEE	28.34
SUPPLIES	CALBIMONTE, PATZY	150.72
SUPPLIES	CALHOUN, ASHLEY	508.32
SUPPLIES	CALHOUN, TRISH	70.62
SUPPLIES	CALL, SUSAN	134.32
SUPPLIES	CANON SOLUTIONS AMERICA INC	4,450.76
SUPPLIES	CAROLINA BIOLOGICAL	102.80
SUPPLIES	CARPENTER, MELINDA	104.87
SUPPLIES	CHANDLER, REBECCA	173.43
SUPPLIES	CHANG, CAMMIE ANN	90.63
SUPPLIES	CHATTERTON, ALLYSON	18.98
SUPPLIES	CHECKETTS, CANDIE	159.40
SUPPLIES	CHILDS, TERI	130.76
SUPPLIES	CHRISTENSEN, EMILY	2.13
SUPPLIES	CHRISTENSEN, LAURIE	82.20
SUPPLIES	CHRISTENSON, KELSEY	245.28
SUPPLIES	CLASSIC FUN CENTER	-266.00
SUPPLIES	CLASSICAL STRINGS	2,729.30
SUPPLIES	CLASSROOM DIRECT COM	19.97
SUPPLIES	CLAYTON, JESSICA	80.05
SUPPLIES	CLOWARD, ELAINE	150.00
SUPPLIES	CMI MOULDING UTAH	60.90
SUPPLIES	COLEMAN, RACHAEL	14.42
SUPPLIES	COLONIAL FLAG AND SPECIALTY COMPANY	743.30
SUPPLIES	COLUMBIA PAINT AND COATINGS	209.61
SUPPLIES	COLYER, SHAWN	195.58
SUPPLIES	CONQUEST GRAPHICS	1,234.94
SUPPLIES	CONSTRUCTIVE PLAYTHINGS US TOY COMPANY	2,159.90
SUPPLIES	COPPER HILLS HIGH	5,173.00
SUPPLIES	COPPER MOUNTAIN MIDDLE	4,310.34
SUPPLIES	COULAM, JENNIFER	117.75
SUPPLIES	COWAN, LISA	103.62
SUPPLIES	CRIST, VICKI	49.75
SUPPLIES	CULLIGAN WATER CONDITIONING	50.00
SUPPLIES	CURTIS, LINDSEY	150.00
SUPPLIES	DAINS, MARIKA	17.74
SUPPLIES	DALY, MEGAN	29.90
SUPPLIES	DAVIS, GRACE	150.00
SUPPLIES	DE LIMA RABELO, EDSON	252.16

DESCRIPTION	VENDOR	AMOUNT
SUPPLIES	DE OLIVEIRA SOARES, RONALDO	108.14
SUPPLIES	DEHAAN, SHELLIE	90.79
SUPPLIES	DELUCA, MISTEE	81.28
SUPPLIES	DELVIES PLASTICS INC	59.00
SUPPLIES	DEMCO INC	358.66
SUPPLIES	DERBIDGE, ROBYN	271.87
SUPPLIES	DESPAIN, CHRISTIE	50.30
SUPPLIES	DICK BLICK COMPANY	52.90
SUPPLIES	DIEHL, KAROLEE	108.17
SUPPLIES	DOI, LYNNE	66.55
SUPPLIES	DONALSON, TIFFANY	19.66
SUPPLIES	DOUGLAS EQUIPMENT	3,271.93
SUPPLIES	DUNCAN, JESSICA	120.49
SUPPLIES	DZINEKU, LONNI	24.00
SUPPLIES	EDGEBANDING SERVICES INC	578.75
SUPPLIES	EDMAN, JOY	539.33
SUPPLIES	EDUTEK CORPORATION	23,201.29
SUPPLIES	EIXENBERGER, LISA	175.00
SUPPLIES	ELDER, LARAINE	91.69
SUPPLIES	ELK RIDGE MIDDLE	3,048.81
SUPPLIES	ETA CUISINAIRE HAND 2 MIND	88.28
SUPPLIES	EVANS, CHRISTINE	17.10
SUPPLIES	FAIRCHILD, ROXANNE	95.44
SUPPLIES	FASSELIN, ANNETTE	121.96
SUPPLIES	FASTSIGNS OF OGDEN	272.00
SUPPLIES	FELTER, JENNIFER	150.00
SUPPLIES	FEYEREISEN, JULIE	153.67
SUPPLIES	FLINN SCIENTIFIC	4,412.85
SUPPLIES	FOLLETT SCHOOL SOLUTIONS, INC	159.40
SUPPLIES	FORMAN, MONIQUE	185.13
SUPPLIES	FORT HERRIMAN MIDDLE	3,853.75
SUPPLIES	FOWLER BUSINESS SYSTEMS	3,115.60
SUPPLIES	FOX, HALEY	225.99
SUPPLIES	FRAMPTON, JOSHUA	1.58
SUPPLIES	FRANKLIN COVEY	11,400.08
SUPPLIES	FUHRIMAN, KYLA	177.58
SUPPLIES	FUN SUPPLIES INC	352.00
SUPPLIES	G AND K SERVICES	15.74
SUPPLIES	GARBETT, RITA	34.79
SUPPLIES	GAY, NICOLE	277.93
SUPPLIES	GEORGE, KATHI	24.90
SUPPLIES	GIACONI-ARBONA, LINDA	11.37
SUPPLIES	GIBBS, CHERYL	94.30
SUPPLIES	GIFFEN, KELLY	101.51
SUPPLIES	GIFFORD, MICHAEL	64.08
SUPPLIES	GINES, ROBYN	84.67
SUPPLIES	GINES, VALERY	345.27
SUPPLIES	GOLD, LINDA	8.87
SUPPLIES	GOMEZ, TERESA	121.00
SUPPLIES	GONZALES, KRISTIN	147.40
SUPPLIES	GOODWIN, ELIZABETH	142.26
SUPPLIES	GOPHER SPORT	1,721.56
SUPPLIES	GRAYBAR ELECTRIC CO INC	23.13
SUPPLIES	GREEN, JENNIFFER	39.37
SUPPLIES	HAMBLIN, LAURIE	120.25
SUPPLIES	HANSEN, FABIANA	59.49
SUPPLIES	HANSEN, SHAYLYN	41.81
SUPPLIES	HARMONS THE DISTRICT	113.90
SUPPLIES	HART, JASON	100.00
SUPPLIES	HASSLER, JAYSON	53.35
SUPPLIES	HATCH, MARLAJEAN	203.20
SUPPLIES	HERNANDEZ, KRISTY	172.87

DESCRIPTION	VENDOR	AMOUNT
SUPPLIES	HERRIMAN HIGH SCHOOL	5,255.00
SUPPLIES	HERRSCHER, ANGELA	98.61
SUPPLIES	HERTEL, RUTHANN	47.77
SUPPLIES	HIGH COUNTRY TECHNOLOGY	720.00
SUPPLIES	HIGH MOUNTAIN FOREST PRODUCTS INC	6,104.00
SUPPLIES	HILBIG, JULIE	175.00
SUPPLIES	HODGES BADGE COMPANY INC	237.05
SUPPLIES	HODSON, LAURA	29.45
SUPPLIES	HOFER, BRIANNA	206.84
SUPPLIES	HOFFER, MARIE	125.51
SUPPLIES	HOGGARD, LAURA	216.55
SUPPLIES	HOLLAND, DIANE	259.06
SUPPLIES	HOLT, SARA	19.10
SUPPLIES	HOPPY TAW LLC	450.00
SUPPLIES	HOUGHTON MIFFLIN COMPANY	2,828.10
SUPPLIES	HOUGHTON MIFFLIN LEARNING TECHNOLOGY SOFTWARE	47.50
SUPPLIES	HOUTZ, NICOLLE	10.73
SUPPLIES	HOWE, JEANA	150.00
SUPPLIES	HOWE, KRISTIE	26.66
SUPPLIES	HOWELL, MARCIA	109.00
SUPPLIES	HOYT, MELISSA	148.88
SUPPLIES	HUNTSMAN, AMANDA	282.44
SUPPLIES	HYDE, DEBRA	54.30
SUPPLIES	HYLON KOBURN CHEM HY KO	1,239.49
SUPPLIES	HYTE, HOLLY	61.07
SUPPLIES	IMAGING CONCEPTS LLC	13,344.00
SUPPLIES	INNOVATIVE PRINT CONSULTING LLC	12,377.00
SUPPLIES	INTERMOUNTAIN LOCK AND SUPPLY	508.25
SUPPLIES	IPRINT TECHNOLOGIES	1,466.50
SUPPLIES	JACKSON, LACIE	15.50
SUPPLIES	JACOBSON, MICHAEL	128.40
SUPPLIES	JADEAN EXPRESSIONS	663.40
SUPPLIES	JATC-NORTH	464.00
SUPPLIES	JATC-SOUTH	2,908.45
SUPPLIES	JENNIFER ALLGOOD	-18.95
SUPPLIES	JENSEN, JENNINE	130.28
SUPPLIES	JENSEN, LISA	39.43
SUPPLIES	JENSEN, MELANIE	32.97
SUPPLIES	JOEL P JENSEN MIDDLE	2,795.50
SUPPLIES	JOHANSEN, KRISTY	50.00
SUPPLIES	JOHNSON, BRITTANI	103.57
SUPPLIES	JOHNSON, ELIZABETH	88.80
SUPPLIES	JOHNSON, LISA	117.14
SUPPLIES	JONES, CHRISTY	82.70
SUPPLIES	JUDD, DAVID	230.05
SUPPLIES	JW PEPPER AND SON INC	2,262.97
SUPPLIES	KAURI SUE HAMILTON SCHOOL	3,400.76
SUPPLIES	KIMBALL, SAVANNAH	100.00
SUPPLIES	LAIN, LOREN	75.58
SUPPLIES	LAKESHORE LEARNING MATERIALS	800.57
SUPPLIES	LANDEEN, BRENDA	48.02
SUPPLIES	LARSEN, AMELIA	114.52
SUPPLIES	LARSEN, MELISSA	227.36
SUPPLIES	LARSEN, RACHEL	163.57
SUPPLIES	LARUE, EMILY	100.00
SUPPLIES	LAYNE, LORI	105.23
SUPPLIES	LEBEAU, KATHLEEN	151.44
SUPPLIES	LEE, REBECCA	23.49
SUPPLIES	LEISTER, HEATHER	149.81
SUPPLIES	LINFORD, SHELLY	111.24
SUPPLIES	LLEWELLYN, MEREDITH	471.65
SUPPLIES	LLOYD, WENDY	345.93

DESCRIPTION	VENDOR	AMOUNT
SUPPLIES	LOWRY, MELISSA	168.21
SUPPLIES	LUKE, ARIANA	24.45
SUPPLIES	LUO, YI	90.12
SUPPLIES	LUTZ, CHRISTOFER	12.00
SUPPLIES	M AND M TOOL AND MACHINERY	1,049.37
SUPPLIES	MACCAULEY, MARC	247.93
SUPPLIES	MAKAJU, SABRINA	85.63
SUPPLIES	MALLET, SARA	190.59
SUPPLIES	MANGLINONG, ROCHELLE	103.61
SUPPLIES	MANNEBACH, MEREDITH	498.16
SUPPLIES	MARKERBOARD PEOPLE THE	35.15
SUPPLIES	MARTIN-LEMASTER, JUNE	3.21
SUPPLIES	MARTINEZ, JOHANNA	99.22
SUPPLIES	MATTHEWS, KRISTI	167.03
SUPPLIES	MAXFIELD, TERRILYNNE	93.02
SUPPLIES	MCCABE, HEIDI	15.38
SUPPLIES	MCCARTY, LAURA	172.35
SUPPLIES	MCDANIEL, MARGARET	29.71
SUPPLIES	MCDOUGAL, PAULETTE	453.41
SUPPLIES	MCINTOSH COMMUNICATIONS LLC	5,266.00
SUPPLIES	MEET THE MASTERS	3,061.00
SUPPLIES	MELHART MUSIC CENTER	3,875.00
SUPPLIES	MENDEZ, SOCORRO	151.27
SUPPLIES	MILLER, CHRISTINE	411.07
SUPPLIES	MILLER, SHERYL	41.67
SUPPLIES	MILLET, KATHRYN	106.37
SUPPLIES	MODERN SCHOOL SUPPLIES INC	161.50
SUPPLIES	MONOPRICE INC	53.47
SUPPLIES	MOON, ASHLEY	148.69
SUPPLIES	MOORE, KATIE	77.69
SUPPLIES	MORETON, MELANIE	177.49
SUPPLIES	MORRELL, KATIE	10.67
SUPPLIES	MOUNT OLYMPUS	28.10
SUPPLIES	MOUNTAIN STATE SCHOOLBOOK DEPOSITORY	313.88
SUPPLIES	MURDOCK, LAURIE	90.00
SUPPLIES	MY BINDING COM	552.99
SUPPLIES	NASCO MODESTO	4,543.12
SUPPLIES	NATIONAL COATINGS AND SUPPLIES INC	1,020.35
SUPPLIES	NEBEKER, CRYSTAL	136.63
SUPPLIES	NEELY, STAR	146.33
SUPPLIES	NEWMAN, TERESA	75.94
SUPPLIES	NIELSON, JAYME	150.10
SUPPLIES	NIXON, MELANIE	249.31
SUPPLIES	NORCO INC	110.50
SUPPLIES	NUNLEY, BRITTA	71.26
SUPPLIES	OASIS STAGE WERKS	8,216.00
SUPPLIES	OBESO, ANA	79.29
SUPPLIES	OFFICE DEPOT	1,743.70
SUPPLIES	ONE ON ONE PROMOTIONALS	360.20
SUPPLIES	OQUIRRH HILLS MIDDLE	2,551.50
SUPPLIES	OSBORNE, STEPHANIE	133.19
SUPPLIES	PACIFIC OFFICE AUTOMATION	3,632.00
SUPPLIES	PALOMIN, JENIFER	202.08
SUPPLIES	PAR PSYCH ASSESSMENT RESOURCES	70.00
SUPPLIES	PARKES, ELIZABETH	214.91
SUPPLIES	PASTOR FERNANDEZ, YOLANDA	121.19
SUPPLIES	PAYTON, BROOKE	62.90
SUPPLIES	PERFORMANCE AUDIO	8,552.01
SUPPLIES	PETERSEN, JODI	129.49
SUPPLIES	PETERSON, ALYSSA	38.11
SUPPLIES	PETERSON, LANELLE	35.31
SUPPLIES	PETERSONS FRESH MARKET	80.96

DESCRIPTION	VENDOR	AMOUNT
SUPPLIES	PETTEY, LINZI	193.78
SUPPLIES	PIERSON, MAUREE	150.00
SUPPLIES	POLLY UFFENS	80.27
SUPPLIES	POOL, CARA	163.78
SUPPLIES	POTTER, MARLA	56.09
SUPPLIES	PRATT, BECKY	80.74
SUPPLIES	PRESCOTT, REX	44.43
SUPPLIES	PRO ED COMPANY	1,276.00
SUPPLIES	PULLAN, JOEL	22.98
SUPPLIES	PURVIS, KAIJA	197.84
SUPPLIES	QUILL CORP	871.99
SUPPLIES	QUINCY, MANDY	21.34
SUPPLIES	QUINNEY, RACHAEL	218.24
SUPPLIES	RAINES, SUSAN	344.56
SUPPLIES	RASMUSSEN, ALICIA	119.51
SUPPLIES	REALLY GOOD STUFF	485.51
SUPPLIES	REECE, REBECCA	92.13
SUPPLIES	RICKS, SARAH	249.97
SUPPLIES	RIDING, KATHERINE	19.23
SUPPLIES	RIVERS EDGE SCHOOL	1,871.17
SUPPLIES	RIVERTON HIGH	4,271.25
SUPPLIES	ROGERS, SALLY	10.98
SUPPLIES	ROLLINS, BRANDY	27.80
SUPPLIES	ROMNEY, VANDALYN	106.85
SUPPLIES	ROWLEY, CHEREE	270.14
SUPPLIES	RUDD, APRIL	258.57
SUPPLIES	RYAN DAVIS, ORLA	22.49
SUPPLIES	SAMANTHA KIDRICK	30.00
SUPPLIES	SAUNDRA H LUDWIG	48.93
SUPPLIES	SCHAETZ, TAMMY	142.76
SUPPLIES	SCHOLASTIC MAGAZINES	2,393.87
SUPPLIES	SCHOOL MATE	314.50
SUPPLIES	SCHOOL SPECIALTY	2,837.47
SUPPLIES	SEAMAN, JULIANA	26.05
SUPPLIES	SEARS, VICKIE	100.00
SUPPLIES	SESSIONS, KIRSTEN	44.76
SUPPLIES	SIDDOWAY, KIMBERLEE	45.98
SUPPLIES	SIGN IT RIGHT	1,177.54
SUPPLIES	SIMIANER, LACIE	250.00
SUPPLIES	SIMISTER, PATRICIA	31.93
SUPPLIES	SIMMONS, JULIE	141.64
SUPPLIES	SLACK, AMY	100.00
SUPPLIES	SMITH, CINDY	455.18
SUPPLIES	SMITH, DORRELYN	47.45
SUPPLIES	SMITH, LAURA	257.98
SUPPLIES	SMITH, MARY	150.96
SUPPLIES	SMITH, RACHELLE	124.39
SUPPLIES	SMITH, REBECCA	473.86
SUPPLIES	SOCIAL STUDIES SCHOOL SERVICE	3,315.00
SUPPLIES	SOUTH HILLS MIDDLE	3,018.25
SUPPLIES	SOUTH JORDAN MIDDLE	2,993.00
SUPPLIES	SOUTH VALLEY	2,906.67
SUPPLIES	SPIRIT MONKEY LLC	2,305.00
SUPPLIES	STACEY, MICHELLE	100.00
SUPPLIES	STANDARD STATIONARY SUPPLY	512.14
SUPPLIES	STAR AUTISM SUPPORT LLC	3,746.70
SUPPLIES	STOTT, NICOLE	193.59
SUPPLIES	STOUT, CHRISTINA	88.69
SUPPLIES	STOWELL, REGAN DAWN	150.00
SUPPLIES	STRICKER, TONI	21.64
SUPPLIES	STRUTHERS, TAMMY	82.41
SUPPLIES	SUCCEED PLANNERS AND PRINTING	372.00

DESCRIPTION	VENDOR	AMOUNT
SUPPLIES	SUCCESS BY DESIGN INC	2,041.07
SUPPLIES	SUMMERHAYS MUSIC COMPANY	4,999.00
SUPPLIES	SUNSET RIDGE MIDDLE	4,590.37
SUPPLIES	SUNSTONE POTTERY	1,097.50
SUPPLIES	SUPERIOR WATER & AIR INC	194.65
SUPPLIES	SWANNACK, KATHRYN	24.99
SUPPLIES	SWEENEY, MORA	150.62
SUPPLIES	SWIRE COCA COLA USA	80.70
SUPPLIES	SZUYING MCFARLAND	714.07
SUPPLIES	TAFT, SHELLEY	24.40
SUPPLIES	TAYLOR, DAWN	49.84
SUPPLIES	TAYLOR, LIESEL	361.06
SUPPLIES	THE HON COMPANY	6,101.56
SUPPLIES	THOMPSON, ROBYN	24.00
SUPPLIES	THOMPSON, SUZANNE	85.42
SUPPLIES	THORN, MICHELLE	250.00
SUPPLIES	TIMPSON, SALLY	76.86
SUPPLIES	TOLBERT, CHELSI	88.32
SUPPLIES	TOLMAN, MICHELLE	52.92
SUPPLIES	TOVAR, MCKENZIE	100.00
SUPPLIES	TREASURE TOWER REWARDS	650.00
SUPPLIES	TROVER, AMY	493.77
SUPPLIES	TURNER, SHAUNTI	150.00
SUPPLIES	TURNER, TIMOTHY	149.46
SUPPLIES	TV SPECIALISTS INC	833.97
SUPPLIES	TYRRELL, LINDA MARIE	67.76
SUPPLIES	UMX INC	558.60
SUPPLIES	URRY, ASHLEE	52.72
SUPPLIES	UTAH CORRECTIONAL INDUSTRIES PRINT SHOP	1,200.71
SUPPLIES	VALCOM COMPUTER CENTER	3,312.40
SUPPLIES	VALLEY HIGH	1,062.50
SUPPLIES	VANLEUVEN, JERI	144.07
SUPPLIES	VAROZ, JOLI	150.00
SUPPLIES	VAWDREY, LESLIE	534.24
SUPPLIES	VERITIV OPERATING COMPANY	80.70
SUPPLIES	VONDWINGELO, REGINA	142.65
SUPPLIES	WAHLIN, KRISTEN	487.67
SUPPLIES	WARDELL, KARRIE	49.02
SUPPLIES	WARREN, AMY	28.87
SUPPLIES	WATKINS, CHLENA	8.54
SUPPLIES	WEBER, RACHEL	112.41
SUPPLIES	WEBSTER, JACQUELIN	157.23
SUPPLIES	WENGER CORP	7,891.00
SUPPLIES	WEST HILLS MIDDLE	2,407.00
SUPPLIES	WEST JORDAN HIGH	4,536.75
SUPPLIES	WEST JORDAN MIDDLE	2,831.50
SUPPLIES	WHITE, KENNETH	12.28
SUPPLIES	WHITING, KIM	87.33
SUPPLIES	WHITING, KRISTIN	18.55
SUPPLIES	WILLIAM ANDERSON	-15.94
SUPPLIES	WILSON, JESSICA	23.76
SUPPLIES	WILSON, MEGAN	404.12
SUPPLIES	WOOD, ELIZABETH	24.00
SUPPLIES	WORTHINGTON, SHAUNA	8.51
SUPPLIES	WRIGHT, HEATHER	318.81
SUPPLIES	WU, SIYAO	17.09
SUPPLIES	WURTH LOUIS AND COMPANY	1,470.22
SUPPLIES	YANG, BEI	53.95
TAX SHELTER ANNUITY	UIEBT 401 K	4,968.54
TECHNOLOGY SUPPLIES	APPLE COMPUTER INC	220,625.94
TECHNOLOGY SUPPLIES	BINGHAM HIGH	80.06
TECHNOLOGY SUPPLIES	CONNECTION	34,709.30

DESCRIPTION	VENDOR	AMOUNT
TECHNOLOGY SUPPLIES	EN POINTE TECH	102,882.20
TECHNOLOGY SUPPLIES	HP INC	33,573.80
TECHNOLOGY SUPPLIES	MCINTOSH COMMUNICATIONS LLC	2,985.00
TECHNOLOGY SUPPLIES	POLLY UFFENS	450.00
TECHNOLOGY SUPPLIES	RIVERS EDGE SCHOOL	181.90
TECHNOLOGY SUPPLIES	TOUCHBOARDS COM	2,357.68
TECHNOLOGY SUPPLIES	TROXELL COMMUNICATIONS INC	25,548.00
TECHNOLOGY SUPPLIES	VALCOM COMPUTER CENTER	81,079.93
TELEPHONE	AT AND T MOBILITY	84.00
TELEPHONE	CENTURYLINK	15,953.16
TELEPHONE	VERIZON WIRELESS	14,547.12
TESTING FEES	AARON JOHNSON	-35.00
TEXTBOOKS	ADAIR, ALYSSA	47.87
TEXTBOOKS	AMPLIFY EDUCATION INC	4,920.00
TEXTBOOKS	BARNES AND NOBLE	1,036.00
TEXTBOOKS	BENCHMARK EDUCATION COMPANY	3,396.80
TEXTBOOKS	BODEN, AMANDA	105.00
TEXTBOOKS	BOOKS WITHOUT BORDERS	242.73
TEXTBOOKS	CHENG AND TSUI COMPANY INC	4,023.87
TEXTBOOKS	CHINESE BOOKS FOR CHILDREN	1,516.12
TEXTBOOKS	DAY MURRAY MUSIC	1,663.14
TEXTBOOKS	EPS LITERACY AND INTERVENTION	7,216.19
TEXTBOOKS	EVERBIND MARCO BOOK CO	1,886.54
TEXTBOOKS	FASSELIN, ANNETTE	9.04
TEXTBOOKS	FOLLETT SCHOOL SOLUTIONS, INC	4,775.76
TEXTBOOKS	FRANKLIN COVEY	848.51
TEXTBOOKS	GIBBS M SMITH PUBLISHER	1,170.12
TEXTBOOKS	GREAT ARTIST PROGRAM	839.00
TEXTBOOKS	JW PEPPER AND SON INC	663.98
TEXTBOOKS	KINGS ENGLISH BOOK SHOP	2,576.00
TEXTBOOKS	MARRIOTT, LINDA	253.42
TEXTBOOKS	MASTERYPREP	5,044.00
TEXTBOOKS	MCDOWELL, CYNTHIA	64.00
TEXTBOOKS	MEP	453.00
TEXTBOOKS	MOUNTAIN STATE SCHOOLBOOK DEPOSITORY	38,940.45
TEXTBOOKS	NATIONAL GEOGRAPHIC EXPLORER MAGAZINE	3,599.75
TEXTBOOKS	NUNLEY, BRITTA	55.54
TEXTBOOKS	PEARSON EDUCATION	3,048.73
TEXTBOOKS	PETERSON, ALYSSA	166.32
TEXTBOOKS	PRO ED COMPANY	1,000.78
TEXTBOOKS	RAINBOW BOOK COMPANY	18,294.90
TEXTBOOKS	ROLLINS, BRANDY	142.50
TEXTBOOKS	RUFF, MEGAN	92.81
TEXTBOOKS	SANTILLANA USA PUBLISHING	1,815.49
TEXTBOOKS	SCHOLASTIC INC	756.54
TEXTBOOKS	SCHOLASTIC MAGAZINES	3,241.18
TEXTBOOKS	SHAR PRODUCTS COMPANY	1,544.71
TEXTBOOKS	SOCIAL STUDIES SCHOOL SERVICE	2,600.40
TEXTBOOKS	SOSA, DANIELLE	26.65
TEXTBOOKS	STUART, JULIE	60.00
TEXTBOOKS	STUDIES WEEKLY INC	1,300.50
TEXTBOOKS	SUNSET RIDGE MIDDLE	952.90
TEXTBOOKS	TALES FOR TEACHING LLC	253.20
TEXTBOOKS	TEACHERS CURRICULUM INSTITUTE LLC	2,608.75
TEXTBOOKS	UTAH CORRECTIONAL INDUSTRIES PRINT SHOP	5,758.85
TEXTBOOKS	VARSITY SPIRIT LLC	5,000.00
TEXTBOOKS	VELOCITY MARCHING DESIGN	3,000.00
TEXTBOOKS	VISTA HIGHER LEARNING INC	2,358.17
TEXTBOOKS	VOYAGER SOPRIS LEARNING	1,979.78
TEXTBOOKS	WOLTERS KLUWER HEALTH	6,371.57
TEXTBOOKS	WW NORTON & COMPANY INC	2,890.40
TORT LIABILITY	STATE OF UTAH	550,564.00

DESCRIPTION	VENDOR	AMOUNT
TRAVEL CONVENTION	ANDOLSEK, MICHAEL	109.00
TRAVEL CONVENTION	ATWOOD, JENNIFER	109.00
TRAVEL CONVENTION	BROWN, JULIE	62.00
TRAVEL CONVENTION	BURTON, SONJA	230.83
TRAVEL CONVENTION	HANSEN, NICHOLAS	209.13
TRAVEL CONVENTION	HERRIMAN HIGH SCHOOL	5,040.00
TRAVEL CONVENTION	KING, BRIAN	314.36
TRAVEL CONVENTION	LEE, TONI	314.36
TRAVEL CONVENTION	MILLER, SHERYL	181.00
TRAVEL CONVENTION	MILLER, TRACY	156.08
TRAVEL CONVENTION	RICHARDS, MARILYN	151.80
TRAVEL CONVENTION	RIVERTON HIGH	2,511.00
TRAVEL CONVENTION	ROBINSON, DARRELL	165.71
TRAVEL CONVENTION	ROBINSON, LISA	156.00
TRAVEL CONVENTION	VOORHIES, JANICE	155.01
TRAVEL CONVENTION	WILSON, CHERIE	24.00
TRAVEL CONVENTION	YOUNG, MATTHEW	158.22
UNCLAIMED PROPERTY PAYABLE	STATE OF UTAH	42,043.79
UNEMPLOYMENT INSURANCE	UTAH DEPT WORKFORCE SERVICES	1,097.64
UNITED WAY W/H	JORDAN EDUCATION FOUNDATION	764.00
UNIVERSAL LIFE INSURANCE	LINA	35,596.21
UTENSIL ITEMS	RESTAURANT AND STORE EQUIPMENT CO	907.04
VEHICLE REPAIRS	AUTO GLASS NOW LLC	260.00
VEHICLE REPAIRS	BEST DEAL SPRINGS INC	27.04
VEHICLE REPAIRS	BRYSON SALES AND SERVICE	9,372.70
VEHICLE REPAIRS	CUMMINS INTERMOUNTAIN LLC	1,484.89
VEHICLE REPAIRS	EMERALD SERVICES INC	261.00
VEHICLE REPAIRS	GEARHEAD OIL ANALYSIS, LLC	143.55
VEHICLE REPAIRS	GENERATOR EXCHANGE INC	695.00
VEHICLE REPAIRS	HIGGINS BODY AND PAINT INC	2,228.89
VEHICLE REPAIRS	INTERSTATE BILLING SERVICE INC	16,599.15
VEHICLE REPAIRS	KENWORTH SALES COMPANY INC	3,020.05
VEHICLE REPAIRS	LASERLINE ALIGNMENT SERVICES	125.00
VEHICLE REPAIRS	LEWIS TRANSPORTATION SALES	1,988.11
VEHICLE REPAIRS	MFCP INC	144.30
VEHICLE REPAIRS	NAPA AUTO PARTS	1,934.57
VEHICLE REPAIRS	SMITH POWER PRODUCTS INC	5,554.69
VEHICLE REPAIRS	TOP NOTCH COLLISION LLC	22,283.68
VEHICLE REPAIRS	WARNER TRUCK CENTER	431.26
WAGE ASSIGN	CALIFORNIA STATE DISTRIBUTION UNIT	434.25
WAGE ASSIGN	CHILD SUPPORT SERVICES	7,616.07
WAGE ASSIGN	EDWIN B PARRY	352.51
WAGE ASSIGN	GC SERVICES LP	547.57
WAGE ASSIGN	GREGORY M CONSTANTINO	563.00
WAGE ASSIGN	JAY V BARNEY 0224	605.48
WAGE ASSIGN	JENSEN AND SULLIVAN LLC	778.49
WAGE ASSIGN	JOHNSON AND MARK LLC	778.31
WAGE ASSIGN	MOUNTAIN LOAN CENTER INC	779.15
WAGE ASSIGN	OLSON SHANER	751.14
WAGE ASSIGN	SEAN D REYES	444.94
WAGE ASSIGN	UHEAA	935.13
WAGE ASSIGN	UNITED STATES DEPARTMENT OF EDUCATION	571.66
WAGE ASSIGN	UNITED STATES TREASURY	357.00
WAGE ASSIGN	VAN RU CREDIT CORPORATION	585.21
GRAND TOTAL		<u>\$ 14,572,434.45</u>

Jordan School District
FINANCIAL REPORT - OCTOBER 2017

Summary of Funds and Functions

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

Expenditure

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

Description	2017-18 Revised Budget	Encumbered Amount	October 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Remaining
10 MAINTENANCE & OPERATIONS						
1000 LOCAL REVENUE						
AD VALOREM TAXES	69,477,606.00	0.00	281,931.76	1,108,352.10	68,369,253.90	98.40%
AD VALOREM TAXES	5,003,094.00	0.00	442,948.05	1,589,045.03	3,414,048.97	68.24%
TUITIONS	1,891,680.00	0.00	63,044.91	168,658.97	1,723,021.03	91.08%
INVESTMENT EARNINGS	1,170,000.00	0.00	362,732.69	1,103,102.78	66,897.22	5.72%
OTHER LOCAL REVENUE	5,469,987.00	0.00	163,653.86	775,014.46	4,694,972.54	85.83%
LOCAL REVENUE	83,012,367.00	0.00	1,314,311.27	4,744,173.34	78,268,193.66	94.28%
3000 STATE REVENUE						
STATE REVENUE	147,130,795.00	0.00	12,488,124.61	49,982,898.91	97,147,896.09	66.03%
RESTRICTED GRANT OPTIONAL	33,819,364.00	0.00	2,565,710.58	28,186,200.70	5,633,163.30	16.66%
RESTRICTED GRANT VOC & OTHER	13,424,223.96	0.00	906,208.44	5,102,280.28	8,321,943.68	61.99%
RESTRICTED GRANT BASIC PROG	7,056,134.00	0.00	633,135.37	2,532,541.48	4,523,592.52	64.11%
RESTRICTED GRANT SPEC PURPOSE	18,762,283.43	0.00	1,152,084.50	10,199,892.68	8,562,390.75	45.64%
SCHOOL BLDG FOUNDATION AID	1,622,237.00	0.00	0.00	400,852.46	1,221,384.54	75.29%
MISCELLANEOUS STATE PROGRAMS	526,438.00	0.00	134,372.62	455,774.24	70,663.76	13.42%
SUPPLEMENTAL APPROPRIATIONS	17,387,545.00	0.00	1,137,493.92	5,218,873.20	12,168,671.80	69.98%
MISCELLANEOUS STATE REVENUE	13,000.00	0.00	3,796.00	4,268.53	8,731.47	67.17%
STATE REVENUE	239,742,020.39	0.00	19,020,926.04	102,083,582.48	137,658,437.91	57.42%
4000 FEDERAL REVENUE						
UNRESTRICTED GRANT THRU STATE	265,628.00	0.00	31,517.62	0.00	265,628.00	100.00%
RESTRICTED GRANT DIRECT	20,799.00	0.00	0.00	331,098.21	-310,299.21	-1,491.89%
RESTRICTED GRANT THRU STATE	11,552,919.00	0.00	64,869.58	2,007,408.15	9,545,510.85	82.62%
FEDERAL REVENUE OTHER AGENCIES	20,000.00	0.00	0.00	0.00	20,000.00	100.00%
FEDERAL NCLB	5,423,202.00	0.00	1,625,088.68	-151,430.46	5,574,632.46	102.79%
FEDERAL NCLB	97,080.00	0.00	0.00	0.00	97,080.00	100.00%
FEDERAL REVENUE	17,379,628.00	0.00	1,721,475.88	2,187,075.90	15,192,552.10	87.42%
5000 OTHER LOCAL SOURCES						
TRANSFER IN FROM OTHER FUNDS	-181,578.00	0.00	0.00	0.00	-181,578.00	100.00%
OTHER LOCAL SOURCES	-181,578.00	0.00	0.00	0.00	-181,578.00	100.00%
MAINTENANCE & OPERATIONS	339,952,437.39	0.00	22,056,713.19	109,014,831.72	230,937,605.67	67.93%

Description	2017-18 Revised Budget	Encumbered Amount	October 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Remaining
21 STUDENT ACTIVITIES FUND						
1000 LOCAL REVENUE						
INVESTMENT EARNINGS	60,000.00	0.00	0.00	739.62	59,260.38	98.77%
FOUNDATION	200,000.00	0.00	2,557.62	5,152.00	194,848.00	97.42%
	3,750,000.00	0.00	415.08	1,227.93	3,748,772.07	99.97%
OTHER LOCAL REVENUE	3,990,000.00	0.00	144,087.14	572,602.17	3,417,397.83	85.65%
LOCAL REVENUE	8,000,000.00	0.00	147,059.84	579,721.72	7,420,278.28	92.75%
STUDENT ACTIVITIES FUND	8,000,000.00	0.00	147,059.84	579,721.72	7,420,278.28	92.75%
=====	=====	=====	=====	=====	=====	=====
23 NON K-12						
1000 LOCAL REVENUE						
AD VALOREM TAXES	719,582.00	0.00	3,434.45	12,656.71	706,925.29	98.24%
AD VALOREM TAXES	51,818.00	0.00	4,587.63	16,457.81	35,360.19	68.24%
TUITIONS	30,000.00	0.00	2,637.00	12,755.00	17,245.00	57.48%
INVESTMENT EARNINGS	30,000.00	0.00	8.34	20.73	29,979.27	99.93%
OTHER LOCAL REVENUE	856,935.00	0.00	35,837.88	182,576.32	674,358.68	78.69%
LOCAL REVENUE	1,688,335.00	0.00	46,505.30	224,466.57	1,463,868.43	86.70%
3000 STATE REVENUE						
RESTRICTED GRANT OPTIONAL	4,029,894.00	0.00	282,295.86	2,858,569.47	1,171,324.53	29.07%
RESTRICTED GRANT VOC & OTHER	482,089.00	0.00	32,909.61	259,183.05	222,905.95	46.24%
UNRESTRICTED GRANT BASIC PROG	60,000.00	0.00	36,000.00	36,000.00	24,000.00	40.00%
STATE REVENUE	4,571,983.00	0.00	351,205.47	3,153,752.52	1,418,230.48	31.02%
4000 FEDERAL REVENUE						
RESTRICTED GRANT DIRECT	342,141.00	0.00	0.00	-331,099.00	673,240.00	196.77%
RESTRICTED GRANT THRU STATE	3,520,224.00	0.00	-1,656,606.30	350,942.85	3,169,281.15	90.03%
FEDERAL REVENUE	3,862,365.00	0.00	-1,656,606.30	19,843.85	3,842,521.15	99.49%
NON K-12	10,122,683.00	0.00	-1,258,895.53	3,398,062.94	6,724,620.06	66.43%
=====	=====	=====	=====	=====	=====	=====
26 Tax Increment						
1000 LOCAL REVENUE						
AD VALOREM TAXES	13,500,000.00	0.00	0.00	0.00	13,500,000.00	100.00%
LOCAL REVENUE	13,500,000.00	0.00	0.00	0.00	13,500,000.00	100.00%

Description	2017-18 Revised Budget	Encumbered Amount	October 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Remaining
26 0000	Tax Increment					
Tax Increment	13,500,000.00	0.00	0.00	0.00	13,500,000.00	100.00%
=====						
31 1000	DEBT SERVICE LOCAL REVENUE					
AD VALOREM TAXES	11,589,069.00	0.00	48,999.87	189,391.57	11,399,677.43	98.37%
AD VALOREM TAXES	834,531.00	0.00	73,885.04	265,057.39	569,473.61	68.24%
INVESTMENT EARNINGS	40,000.00	0.00	134.25	333.75	39,666.25	99.17%
LOCAL REVENUE	12,463,600.00	0.00	123,019.16	454,782.71	12,008,817.29	96.35%
DEBT SERVICE	12,463,600.00	0.00	123,019.16	454,782.71	12,008,817.29	96.35%
=====						
32 1000	CAPITAL OUTLAY LOCAL REVENUE					
AD VALOREM TAXES	41,774,699.00	0.00	163,087.43	643,833.27	41,130,865.73	98.46%
AD VALOREM TAXES	956,801.00	0.00	254,130.72	911,676.14	45,124.86	4.72%
INVESTMENT EARNINGS	420,000.00	0.00	33,189.39	113,351.59	306,648.41	73.01%
LOCAL REVENUE	43,151,500.00	0.00	450,407.54	1,668,861.00	41,482,639.00	96.13%
4000	FEDERAL REVENUE					
FEDERAL REVENUE OTHER AGENCIES	415,256.40	0.00	0.00	0.00	415,256.40	100.00%
FEDERAL REVENUE	415,256.40	0.00	0.00	0.00	415,256.40	100.00%
5000	OTHER LOCAL SOURCES					
BONDS	100,613,956.00	0.00	0.00	0.00	100,613,956.00	100.00%
SALE OF FIXED ASSETS	85,000.00	0.00	3,548.17	18,882.87	66,117.13	77.78%
OTHER LOCAL SOURCES	100,698,956.00	0.00	3,548.17	18,882.87	100,680,073.13	99.98%
CAPITAL OUTLAY	144,265,712.40	0.00	453,955.71	1,687,743.87	142,577,968.53	98.83%
=====						

Description	2017-18 Revised Budget	Encumbered Amount	October 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Remaining
51 SCHOOL FOODS						
1000 LOCAL REVENUE						
INVESTMENT EARNINGS	60,000.00	0.00	0.00	0.00	60,000.00	100.00%
FOOD SERVICES REVENUE	7,753,000.00	0.00	552,338.28	2,142,195.78	5,610,804.22	72.37%
OTHER LOCAL REVENUE	50,000.00	0.00	829.98	2,357.83	47,642.17	95.28%
LOCAL REVENUE	7,863,000.00	0.00	553,168.26	2,144,553.61	5,718,446.39	72.73%
3000 STATE REVENUE						
RESTRICTED GRANT VOC & OTHER	3,700,000.00	0.00	282,337.50	406,780.50	3,293,219.50	89.01%
STATE REVENUE	3,700,000.00	0.00	282,337.50	406,780.50	3,293,219.50	89.01%
4000 FEDERAL REVENUE						
RESTRICTED GRANT THRU STATE	8,715,460.00	0.00	806,058.78	1,177,578.51	7,537,881.49	86.49%
FEDERAL REVENUE	8,715,460.00	0.00	806,058.78	1,177,578.51	7,537,881.49	86.49%
SCHOOL FOODS	20,278,460.00	0.00	1,641,564.54	3,728,912.62	16,549,547.38	81.61%
=====	=====	=====	=====	=====	=====	=====
60 HEALTH & ACCIDENT SELF INSURED						
1000 LOCAL REVENUE						
INVESTMENT EARNINGS	140,000.00	0.00	0.00	0.00	140,000.00	100.00%
OTHER LOCAL REVENUE	37,175,000.00	0.00	3,148,614.94	9,687,295.33	27,487,704.67	73.94%
LOCAL REVENUE	37,315,000.00	0.00	3,148,614.94	9,687,295.33	27,627,704.67	74.04%
HEALTH & ACCIDENT SELF INSURED	37,315,000.00	0.00	3,148,614.94	9,687,295.33	27,627,704.67	74.04%
=====	=====	=====	=====	=====	=====	=====
75 FOUNDATION						
5000 OTHER LOCAL SOURCES						
TRANSFER IN FROM OTHER FUNDS	181,578.00	0.00	0.00	0.00	181,578.00	100.00%
OTHER LOCAL SOURCES	181,578.00	0.00	0.00	0.00	181,578.00	100.00%
8000 JORDAN DIST DASH						
JORDAN DIST DASH	750,000.00	0.00	2,211.97	237,112.73	512,887.27	68.38%
	0.00	0.00	150.00	235,450.61	-235,450.61	0.00%
AEROSPACE PROGRAM	0.00	0.00	12,011.04	265,054.30	-265,054.30	0.00%
FOUNDATION	0.00	0.00	6,574.79	88,260.43	-88,260.43	0.00%

Description	2017-18 Revised Budget	Encumbered Amount	October 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Remaining
75 FOUNDATION						
8000 JORDAN DIST DASH						
	0.00	0.00	16,722.05	258,185.92	-258,185.92	0.00%
MUSIC PROGRAM	0.00	0.00	13,654.75	110,517.89	-110,517.89	0.00%
FOUNDATION	0.00	0.00	1,501.11	17,742.58	-17,742.58	0.00%
DOKAS CLASS	0.00	0.00	1,900.00	15,752.40	-15,752.40	0.00%
LLOYDS CLASS	0.00	0.00	1,145.65	20,020.32	-20,020.32	0.00%
SANDER'S CLASS	0.00	0.00	650.00	16,964.82	-16,964.82	0.00%
JORDAN DIST DASH	750,000.00	0.00	56,521.36	1,265,062.00	-515,062.00	-68.67%
9000						
	0.00	0.00	0.00	-7,069.47	7,069.47	0.00%
	0.00	0.00	0.00	-7,069.47	7,069.47	0.00%
FOUNDATION	931,578.00	0.00	56,521.36	1,257,992.53	-326,414.53	-35.04%
Grand Revenue Totals	586,829,470.79	0.00	26,368,553.21	129,809,343.44	457,020,127.35	77.88%

Number of Accounts: 1015

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

Description	2017-18 Revised Budget	Encumbered Amount	October 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Remaining
10	MAINTENANCE & OPERATIONS					
1000	INSTRUCTION					
SALARIES	172,181,254.45	0.00	12,090,023.05	25,003,335.90	147,177,918.55	85.48%
EMPLOYEE BENEFITS	71,128,965.82	0.00	5,072,653.79	11,770,887.89	59,358,077.93	83.45%
CONTRACT SERVICES	2,828,938.00	48,688.10	139,034.93	649,747.75	2,130,502.15	75.31%
REPAIRS	36,200.00	0.00	1,382.00	9,190.77	27,009.23	74.61%
MISCELLANEOUS	1,169,740.00	7,680.00	80,748.01	-119,394.28	1,281,454.28	109.55%
SUPPLIES	16,851,156.17	1,758,774.39	1,271,332.43	4,290,681.42	10,801,700.36	64.10%
EQUIPMENT	687,007.00	133,039.35	52,744.19	994,624.66	-440,657.01	-64.14%
OTHER OBJECTS	3,192,125.00	31,505.00	2,471.18	12,266.11	3,148,353.89	98.63%
INSTRUCTION	268,075,386.44	1,979,686.84	18,710,389.58	42,611,340.22	223,484,359.38	83.37%
1100	INSTRUCTION					
EMPLOYEE BENEFITS	0.00	0.00	88.85	88.85	-88.85	0.00%
INSTRUCTION	0.00	0.00	88.85	88.85	-88.85	0.00%
2100	SUPPORT SERVICES STUDENTS					
SALARIES	8,894,089.00	0.00	784,857.75	1,999,845.07	6,894,243.93	77.51%
EMPLOYEE BENEFITS	3,176,054.00	0.00	299,312.96	764,714.00	2,411,340.00	75.92%
CONTRACT SERVICES	14,430.00	9,750.00	9,815.00	10,305.00	-5,625.00	-38.98%
REPAIRS	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
MISCELLANEOUS	32,644.00	114.47	1,520.27	6,795.71	25,733.82	78.83%
SUPPLIES	28,173.00	73.65	1,877.48	4,840.91	23,258.44	82.56%
EQUIPMENT	750.00	0.00	0.00	0.00	750.00	100.00%
OTHER OBJECTS	6,500.00	0.00	2,755.00	3,951.50	2,548.50	39.21%
SUPPORT SERVICES STUDENTS	12,153,640.00	9,938.12	1,100,138.46	2,790,452.19	9,353,249.69	76.96%
2200	SUPPORT SERVICES INSTRCT STAFF					
SALARIES	8,509,960.19	0.00	695,472.51	2,578,914.82	5,931,045.37	69.70%
EMPLOYEE BENEFITS	3,400,060.00	0.00	253,627.00	942,513.19	2,457,546.81	72.28%
CONTRACT SERVICES	1,522,195.00	56,302.00	45,387.62	241,337.82	1,224,555.18	80.45%
REPAIRS	7,130.00	0.00	0.00	0.00	7,130.00	100.00%
MISCELLANEOUS	333,361.00	3,677.03	21,670.31	130,822.98	198,860.99	59.65%
SUPPLIES	1,101,326.02	275,664.28	58,878.71	197,735.12	627,926.62	57.02%
EQUIPMENT	693,877.00	1,118.20	-130.00	2,641.50	690,117.30	99.46%
OTHER OBJECTS	73,720.00	0.00	676.74	4,117.22	69,602.78	94.42%
SUPPORT SERVICES INSTRCT STAFF	15,641,629.21	336,761.51	1,075,582.89	4,098,082.65	11,206,785.05	71.65%
2300	SUPPORT SERVICES DIST GEN ADMN					
SALARIES	1,244,646.00	0.00	126,146.34	513,704.36	730,941.64	58.73%
EMPLOYEE BENEFITS	575,819.00	0.00	54,062.38	221,209.72	354,609.28	61.58%
CONTRACT SERVICES	395,710.00	0.00	39,295.60	79,356.70	316,353.30	79.95%

Description	2017-18 Revised Budget	Encumbered Amount	October 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Remaining
10 MAINTENANCE & OPERATIONS						
2300 SUPPORT SERVICES DIST GEN ADMN						
REPAIRS	750.00	0.00	0.00	0.00	750.00	100.00%
MISCELLANEOUS	112,380.00	0.00	7,023.19	17,222.80	95,157.20	84.67%
SUPPLIES	64,095.00	0.00	1,434.52	11,701.36	52,393.64	81.74%
OTHER OBJECTS	45,500.00	0.00	0.00	44,877.00	623.00	1.37%
SUPPORT SERVICES DIST GEN ADMN	2,438,900.00	0.00	227,962.03	888,071.94	1,550,828.06	63.59%
2400 SUPPORT SERVICES SCHOOL ADMIN						
SALARIES	16,219,512.00	0.00	1,370,585.06	5,265,665.98	10,953,846.02	67.53%
EMPLOYEE BENEFITS	6,819,956.00	0.00	536,572.84	2,089,273.61	4,730,682.39	69.37%
CONTRACT SERVICES	0.00	246.81	1,660.00	2,949.00	-3,195.81	0.00%
MISCELLANEOUS	637,065.98	847.38	14,604.36	77,154.77	559,063.83	87.76%
SUPPLIES	4,845.00	2,138.36	2,178.86	10,671.52	-7,964.88	-164.39%
OTHER OBJECTS	0.00	0.00	105.78	105.78	-105.78	0.00%
SUPPORT SERVICES SCHOOL ADMIN	23,681,378.98	3,232.55	1,925,706.90	7,445,820.66	16,232,325.77	68.54%
2500 SUPPORT SERVICES BUSINESS						
SALARIES	1,608,195.00	0.00	111,070.86	491,250.71	1,116,944.29	69.45%
EMPLOYEE BENEFITS	752,219.00	0.00	53,128.00	225,004.41	527,214.59	70.09%
CONTRACT SERVICES	5,605.00	0.00	844.45	1,740.70	3,864.30	68.94%
REPAIRS	300.00	0.00	0.00	0.00	300.00	100.00%
MISCELLANEOUS	1,083,230.00	3.95	531,627.53	981,568.30	101,657.75	9.38%
SUPPLIES	23,650.00	0.00	-1,180.19	265.06	23,384.94	98.88%
EQUIPMENT	3,490.00	0.00	0.00	0.00	3,490.00	100.00%
OTHER OBJECTS	6,750.00	0.00	0.00	2,539.00	4,211.00	62.39%
SUPPORT SERVICES BUSINESS	3,483,439.00	3.95	695,490.65	1,702,368.18	1,781,066.87	51.13%
2600 OPERATION/MAINT OF PLANT						
SALARIES	13,832,436.00	0.00	1,152,111.60	4,666,513.64	9,165,922.36	66.26%
EMPLOYEE BENEFITS	5,930,812.00	0.00	486,396.34	1,984,279.32	3,946,532.68	66.54%
CONTRACT SERVICES	189,372.00	0.00	6,345.40	54,524.93	134,847.07	71.21%
REPAIRS	965,254.00	11,003.04	69,438.47	171,920.03	782,330.93	81.05%
MISCELLANEOUS	175,750.00	1,679.48	12,608.80	28,575.32	145,495.20	82.79%
SUPPLIES	16,085,318.00	109,594.12	1,411,551.23	3,964,183.85	12,011,540.03	74.67%
EQUIPMENT	6,500.00	3,420.00	0.00	0.00	3,080.00	47.38%
OTHER OBJECTS	23,100.00	0.00	50.00	50.00	23,050.00	99.78%
OPERATION/MAINT OF PLANT	37,208,542.00	125,696.64	3,138,501.84	10,870,047.09	26,212,798.27	70.45%

Description	2017-18 Revised Budget	Encumbered Amount	October 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Remaining
10	MAINTENANCE & OPERATIONS					
2700	STUDENT TRANSPORTATION SERVICE					
SALARIES	6,709,308.00	0.00	618,797.93	1,699,899.45	5,009,408.55	74.66%
EMPLOYEE BENEFITS	3,105,316.00	0.00	255,273.99	731,294.96	2,374,021.04	76.45%
CONTRACT SERVICES	107,700.00	0.00	1,232.00	139,904.39	-32,204.39	-29.90%
REPAIRS	22,000.00	0.00	2,196.95	6,203.39	15,796.61	71.80%
MISCELLANEOUS	102,490.00	2,664.06	979.82	55,385.01	44,440.93	43.36%
SUPPLIES	2,970,610.00	3,508.63	168,514.66	398,406.80	2,568,694.57	86.47%
EQUIPMENT	10,000.00	4,814.68	4,124.76	19,488.26	-14,302.94	-143.03%
OTHER OBJECTS	7,000.00	0.00	280.00	1,085.00	5,915.00	84.50%
STUDENT TRANSPORTATION SERVICE	13,034,424.00	10,987.37	1,051,400.11	3,051,667.26	9,971,769.37	76.50%
2800	SUPPORT SERVICES CENTRAL					
SALARIES	4,322,634.00	0.00	392,951.84	1,552,548.62	2,770,085.38	64.08%
EMPLOYEE BENEFITS	1,820,569.00	0.00	163,888.70	639,074.37	1,181,494.63	64.90%
CONTRACT SERVICES	1,085,358.00	48,914.68	25,822.12	97,031.08	939,412.24	86.55%
REPAIRS	206,180.00	0.00	0.00	3,268.92	202,911.08	98.41%
MISCELLANEOUS	494,573.00	1.06	25,116.58	119,980.30	374,591.64	75.74%
SUPPLIES	250,281.00	7,439.34	10,793.47	44,521.48	198,320.18	79.24%
EQUIPMENT	4,525.00	0.00	0.00	0.00	4,525.00	100.00%
OTHER OBJECTS	19,480.00	0.00	633.00	12,142.00	7,338.00	37.67%
SUPPORT SERVICES CENTRAL	8,203,600.00	56,355.08	619,205.71	2,468,566.77	5,678,678.15	69.22%
3100	FOOD SERVICES					
SALARIES	3,900.00	0.00	0.00	0.00	3,900.00	100.00%
EMPLOYEE BENEFITS	1,254.00	0.00	0.00	0.00	1,254.00	100.00%
FOOD SERVICES	5,154.00	0.00	0.00	0.00	5,154.00	100.00%
3300	COMMUNITY SERVICES					
SALARIES	288,710.00	0.00	0.00	0.00	288,710.00	100.00%
EMPLOYEE BENEFITS	79,359.00	0.00	0.00	0.00	79,359.00	100.00%
COMMUNITY SERVICES	368,069.00	0.00	0.00	0.00	368,069.00	100.00%
MAINTENANCE & OPERATIONS	384,294,162.63	2,522,662.06	28,544,467.02	75,926,505.81	305,844,994.76	79.59%
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21	STUDENT ACTIVITIES FUND					
1000	INSTRUCTION					
SALARIES	0.00	0.00	0.00	28,609.08	-28,609.08	0.00%
CONTRACT SERVICES	2,300,000.00	2,700.00	2,374.50	25,652.55	2,271,647.45	98.77%
REPAIRS	0.00	0.00	0.00	68.37	-68.37	0.00%

Description	2017-18 Revised Budget	Encumbered Amount	October 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Remaining
21	STUDENT ACTIVITIES FUND					
1000	INSTRUCTION					
MISCELLANEOUS	0.00	0.00	11,036.43	38,231.20	-38,231.20	0.00%
SUPPLIES	4,700,000.00	13,607.32	46,772.11	164,216.18	4,522,176.50	96.22%
EQUIPMENT	300,000.00	0.00	0.00	215.95	299,784.05	99.93%
OTHER OBJECTS	700,000.00	5,100.00	7,434.21	16,757.56	678,142.44	96.88%
INSTRUCTION	8,000,000.00	21,407.32	67,617.25	273,750.89	7,704,841.79	96.31%
1800						
SUPPLIES	0.00	0.00	-11.74	-11.74	11.74	0.00%
	0.00	0.00	-11.74	-11.74	11.74	0.00%
2200	SUPPORT SERVICES INSTRCT STAFF					
CONTRACT SERVICES	0.00	0.00	741.49	741.49	-741.49	0.00%
SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00%
SUPPORT SERVICES INSTRCT STAFF	0.00	0.00	741.49	741.49	-741.49	0.00%
2400	SUPPORT SERVICES SCHOOL ADMIN					
OTHER OBJECTS	0.00	0.00	0.00	375.00	-375.00	0.00%
SUPPORT SERVICES SCHOOL ADMIN	0.00	0.00	0.00	375.00	-375.00	0.00%
STUDENT ACTIVITIES FUND	8,000,000.00	21,407.32	68,347.00	274,855.64	7,703,737.04	96.30%
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23	NON K-12					
1000	INSTRUCTION					
CONTRACT SERVICES	0.00	0.00	47.43	123.72	-123.72	0.00%
SUPPLIES	0.00	0.00	0.00	47.29	-47.29	0.00%
INSTRUCTION	0.00	0.00	47.43	171.01	-171.01	0.00%
2400	SUPPORT SERVICES SCHOOL ADMIN					
SALARIES	0.00	0.00	754.74	2,222.29	-2,222.29	0.00%
EMPLOYEE BENEFITS	0.00	0.00	63.77	187.78	-187.78	0.00%
SUPPORT SERVICES SCHOOL ADMIN	0.00	0.00	818.51	2,410.07	-2,410.07	0.00%

Description	2017-18 Revised Budget	Encumbered Amount	October 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Remaining
23 3300	NON K-12 COMMUNITY SERVICES					
SALARIES	7,128,691.00	0.00	547,533.71	1,450,998.89	5,677,692.11	79.65%
EMPLOYEE BENEFITS	2,402,648.00	0.00	176,572.13	496,915.57	1,905,732.43	79.32%
CONTRACT SERVICES	39,340.00	0.00	10,342.10	16,932.30	22,407.70	56.96%
REPAIRS	60,300.00	0.00	89.55	268.65	60,031.35	99.55%
MISCELLANEOUS	148,361.00	0.00	12,842.89	31,311.26	117,049.74	78.90%
SUPPLIES	641,804.00	1,775.98	8,446.87	86,010.09	554,017.93	86.32%
EQUIPMENT	20,000.00	0.00	0.00	1,991.24	18,008.76	90.04%
OTHER OBJECTS	226,086.00	0.00	0.00	-14,523.56	240,609.56	106.42%
COMMUNITY SERVICES	10,667,230.00	1,775.98	755,827.25	2,069,904.44	8,595,549.58	80.58%
NON K-12	10,667,230.00	1,775.98	756,693.19	2,072,485.52	8,592,968.50	80.55%
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26 3300	Tax Increment COMMUNITY SERVICES					
OTHER OBJECTS	13,500,000.00	0.00	0.00	0.00	13,500,000.00	100.00%
COMMUNITY SERVICES	13,500,000.00	0.00	0.00	0.00	13,500,000.00	100.00%
Tax Increment	13,500,000.00	0.00	0.00	0.00	13,500,000.00	100.00%
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31 5100	DEBT SERVICE DEBT SERVICES					
OTHER OBJECTS	15,851,435.00	0.00	0.00	0.00	15,851,435.00	100.00%
DEBT SERVICES	15,851,435.00	0.00	0.00	0.00	15,851,435.00	100.00%
DEBT SERVICE	15,851,435.00	0.00	0.00	0.00	15,851,435.00	100.00%
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32 1000	CAPITAL OUTLAY INSTRUCTION					
CONTRACT SERVICES	0.00	0.00	150.00	999.00	-999.00	0.00%
MISCELLANEOUS	0.00	0.00	0.00	-400,000.00	400,000.00	0.00%
SUPPLIES	849,173.74	236,878.31	57,615.05	425,383.06	186,912.37	22.01%
INSTRUCTION	849,173.74	236,878.31	57,765.05	26,382.06	585,913.37	69.00%

Description	2017-18 Revised Budget	Encumbered Amount	October 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Remaining
32 CAPITAL OUTLAY						
2200 SUPPORT SERVICES INSTRCT STAFF						
SUPPLIES	129,987.20	2,981.43	2,836.73	100,816.39	26,189.38	20.15%
SUPPORT SERVICES INSTRCT STAFF	129,987.20	2,981.43	2,836.73	100,816.39	26,189.38	20.15%
2300 SUPPORT SERVICES DIST GEN ADMN						
MISCELLANEOUS	520,000.00	0.00	0.00	0.00	520,000.00	100.00%
SUPPORT SERVICES DIST GEN ADMN	520,000.00	0.00	0.00	0.00	520,000.00	100.00%
2400 SUPPORT SERVICES SCHOOL ADMIN						
MISCELLANEOUS	0.00	0.00	0.00	323.12	-323.12	0.00%
SUPPORT SERVICES SCHOOL ADMIN	0.00	0.00	0.00	323.12	-323.12	0.00%
2600 OPERATION/MAINT OF PLANT						
SALARIES	45,000.00	0.00	0.00	0.00	45,000.00	100.00%
CONTRACT SERVICES	5,000.00	0.00	330.00	330.00	4,670.00	93.40%
REPAIRS	10,000.00	0.00	0.00	1,646.09	8,353.91	83.54%
MISCELLANEOUS	16,400.00	0.00	2,814.85	3,843.82	12,556.18	76.56%
SUPPLIES	13,200.00	0.00	177.62	329.46	12,870.54	97.50%
OTHER OBJECTS	68,000.00	0.00	314.00	377.00	67,623.00	99.45%
OPERATION/MAINT OF PLANT	157,600.00	0.00	3,636.47	6,526.37	151,073.63	95.86%
4000 FACILITIES AQUISITION & CONSTR						
SALARIES	487,681.00	0.00	34,018.01	140,072.84	347,608.16	71.28%
EMPLOYEE BENEFITS	202,736.00	0.00	14,980.43	61,210.57	141,525.43	69.81%
FACILITIES AQUISITION & CONSTR	690,417.00	0.00	48,998.44	201,283.41	489,133.59	70.85%
4100 SITE ACQUISITION SERVICES						
CONTRACT SERVICES	37,000.00	3,400.00	600.00	4,800.00	28,800.00	77.84%
EQUIPMENT	6,735,652.44	0.00	-75.27	-75.27	6,735,727.71	100.00%
SITE ACQUISITION SERVICES	6,772,652.44	3,400.00	524.73	4,724.73	6,764,527.71	99.88%
4200 SITE IMPROVEMENT SERVICES						
EQUIPMENT	12,649,929.05	2,839,864.93	1,528,819.95	8,446,433.72	1,363,630.40	10.78%
SITE IMPROVEMENT SERVICES	12,649,929.05	2,839,864.93	1,528,819.95	8,446,433.72	1,363,630.40	10.78%

Description	2017-18 Revised Budget	Encumbered Amount	October 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Remaining
32	CAPITAL OUTLAY					
4300	ARCHITECTURAL & ENGINEERING					
EQUIPMENT	82,718,266.04	129,997,474.67	4,406,678.22	11,021,904.10	-58,301,112.73	-70.48%
ARCHITECTURAL & ENGINEERING	82,718,266.04	129,997,474.67	4,406,678.22	11,021,904.10	-58,301,112.73	-70.48%
4400	BUILDING REPAIRS & REMODELING					
EQUIPMENT	6,736,563.87	670,396.89	356,899.18	974,106.82	5,092,060.16	75.59%
BUILDING REPAIRS & REMODELING	6,736,563.87	670,396.89	356,899.18	974,106.82	5,092,060.16	75.59%
4500	BUILDING ACQUISITION/CONSTRUCT					
SUPPLIES	0.00	18,393.89	9,731.24	132,692.03	-151,085.92	0.00%
EQUIPMENT	4,363,310.97	229,062.38	140,780.77	289,159.41	3,845,089.18	88.12%
BUILDING ACQUISITION/CONSTRUCT	4,363,310.97	247,456.27	150,512.01	421,851.44	3,694,003.26	84.66%
4600	BUILDING IMPROVEMENT SERVICES					
SUPPLIES	0.00	10,002.17	5,116.18	15,536.43	-25,538.60	0.00%
EQUIPMENT	1,168,500.00	149,657.48	19,009.13	240,024.74	778,817.78	66.65%
BUILDING IMPROVEMENT SERVICES	1,168,500.00	159,659.65	24,125.31	255,561.17	753,279.18	64.47%
4700	DATA PROCESSING					
SUPPLIES	0.00	46,965.69	19,357.00	80,162.40	-127,128.09	0.00%
EQUIPMENT	3,041,538.65	142,021.41	552,449.17	1,561,647.39	1,337,869.85	43.99%
DATA PROCESSING	3,041,538.65	188,987.10	571,806.17	1,641,809.79	1,210,741.76	39.81%
4800	VEHICLES					
EQUIPMENT	2,495,500.00	39,984.57	0.00	2,138,525.44	316,989.99	12.70%
VEHICLES	2,495,500.00	39,984.57	0.00	2,138,525.44	316,989.99	12.70%
4900	OTHER FACILITIES					
REPAIRS	76,000.00	22,426.18	6,018.98	24,075.92	29,497.90	38.81%
OTHER FACILITIES	76,000.00	22,426.18	6,018.98	24,075.92	29,497.90	38.81%

Description	2017-18 Revised Budget	Encumbered Amount	October 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Remaining
75 1000	FOUNDATION INSTRUCTION					
CONTRACT SERVICES	0.00	0.00	2.75	5.50	-5.50	0.00%
INSTRUCTION	0.00	0.00	2.75	5.50	-5.50	0.00%
1400	INSTRUCTION					
SUPPLIES	171,000.00	0.00	0.00	0.00	171,000.00	100.00%
INSTRUCTION	171,000.00	0.00	0.00	0.00	171,000.00	100.00%
2200	SUPPORT SERVICES INSTRCT STAFF					
MISCELLANEOUS	16,000.00	0.00	0.00	485.00	15,515.00	96.97%
SUPPORT SERVICES INSTRCT STAFF	16,000.00	0.00	0.00	485.00	15,515.00	96.97%
3300	COMMUNITY SERVICES					
SALARIES	124,998.00	0.00	12,515.15	51,535.29	73,462.71	58.77%
EMPLOYEE BENEFITS	42,530.00	0.00	4,407.04	16,461.76	26,068.24	61.29%
CONTRACT SERVICES	1,500.00	0.00	484.74	568.74	931.26	62.08%
MISCELLANEOUS	5,680.00	0.00	247.68	333.73	5,346.27	94.12%
SUPPLIES	174,370.00	0.00	208.36	1,250.89	173,119.11	99.28%
OTHER OBJECTS	2,500.00	0.00	540.91	540.91	1,959.09	78.36%
COMMUNITY SERVICES	351,578.00	0.00	18,403.88	70,691.32	280,886.68	79.89%
6500	OTHER FOUNDATION PROGRAMS					
EQUIPMENT	94,000.00	0.00	0.00	0.00	94,000.00	100.00%
OTHER FOUNDATION PROGRAMS	94,000.00	0.00	0.00	0.00	94,000.00	100.00%
6800	FOUNDATION					
MISCELLANEOUS	0.00	0.00	-9,275.67	-9,275.67	9,275.67	0.00%
FOUNDATION	0.00	0.00	-9,275.67	-9,275.67	9,275.67	0.00%
8000	5K FUN RUN					
CONTRACT SERVICES	20,000.00	0.00	480.00	3,120.00	16,880.00	84.40%
MISCELLANEOUS	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
SUPPLIES	0.00	0.00	2,876.72	11,385.23	-11,385.23	0.00%
OTHER OBJECTS	10,500.00	0.00	0.00	1,505.00	8,995.00	85.67%

Description	2017-18 Revised Budget	Encumbered Amount	October 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Remaining
75 8000	FOUNDATION 5K FUN RUN					
5K FUN RUN	31,500.00	0.00	3,356.72	16,010.23	15,489.77	49.17%
8100	OTHER FOUNDATION PROGRAMS					
MISCELLANEOUS SUPPLIES	1,000.00 0.00	0.00 0.00	0.00 0.00	0.00 7,900.00	1,000.00 -7,900.00	100.00% 0.00%
OTHER FOUNDATION PROGRAMS	1,000.00	0.00	0.00	7,900.00	-6,900.00	-690.00%
8200	AEROSPACE PROGRAM					
CONTRACT SERVICES REPAIRS MISCELLANEOUS SUPPLIES OTHER OBJECTS	20,000.00 4,500.00 30,000.00 25,000.00 0.00	0.00 0.00 0.00 1,500.00 0.00	1,500.00 0.00 0.00 25,014.73 0.00	3,149.50 0.00 0.00 52,571.66 2,439.11	16,850.50 4,500.00 30,000.00 -29,071.66 -2,439.11	84.25% 100.00% 100.00% -116.29% 0.00%
AEROSPACE PROGRAM	79,500.00	1,500.00	26,514.73	58,160.27	19,839.73	24.96%
8300	OTHER FOUNDATION PROGRAMS					
SUPPLIES	0.00	65.00	2,033.35	6,584.05	-6,649.05	0.00%
OTHER FOUNDATION PROGRAMS	0.00	65.00	2,033.35	6,584.05	-6,649.05	0.00%
8400	OTHER FOUNDATION PROGRAMS					
CONTRACT SERVICES MISCELLANEOUS SUPPLIES OTHER OBJECTS	0.00 0.00 0.00 0.00	0.00 0.00 3,244.38 0.00	350.00 302.00 5,728.48 29.50	2,380.00 3,082.61 18,903.22 29.50	-2,380.00 -3,082.61 -22,147.60 -29.50	0.00% 0.00% 0.00% 0.00%
OTHER FOUNDATION PROGRAMS	0.00	3,244.38	6,409.98	24,395.33	-27,639.71	0.00%
8500	MUSIC PROGRAM					
SUPPLIES	0.00	0.00	8,608.95	15,285.99	-15,285.99	0.00%
MUSIC PROGRAM	0.00	0.00	8,608.95	15,285.99	-15,285.99	0.00%
8600	OTHER FOUNDATION PROGRAMS					
CONTRACT SERVICES SUPPLIES EQUIPMENT	45,000.00 41,000.00 101,000.00	0.00 0.00 0.00	0.00 182.76 0.00	0.00 973.37 0.00	45,000.00 40,026.63 101,000.00	100.00% 97.63% 100.00%

Description	2017-18 Revised Budget	Encumbered Amount	October 2017-18 Monthly Activity	2017-18 FYTD Activity	Unencumbered Balance	Percent Remaining
75 FOUNDATION						
8600 OTHER FOUNDATION PROGRAMS						
OTHER FOUNDATION PROGRAMS	187,000.00	0.00	182.76	973.37	186,026.63	99.48%
8700 DOKAS CLASS RIVERSIDE ELEM						
SUPPLIES	0.00	0.00	41.81	423.68	-423.68	0.00%
EQUIPMENT	0.00	0.00	489.37	489.37	-489.37	0.00%
DOKAS CLASS RIVERSIDE ELEM	0.00	0.00	531.18	913.05	-913.05	0.00%
8800 LINDSAY'S CLASS						
MISCELLANEOUS	0.00	0.00	0.00	70.00	-70.00	0.00%
SUPPLIES	0.00	0.00	1,006.25	1,086.14	-1,086.14	0.00%
LINDSAY'S CLASS	0.00	0.00	1,006.25	1,156.14	-1,156.14	0.00%
8900 SANDER'S CLASS						
SUPPLIES	0.00	6,387.90	1,248.24	1,290.24	-7,678.14	0.00%
SANDER'S CLASS	0.00	6,387.90	1,248.24	1,290.24	-7,678.14	0.00%
9900						
MISCELLANEOUS	0.00	0.00	0.00	-1,611.05	1,611.05	0.00%
SUPPLIES	0.00	0.00	0.00	-4,958.42	4,958.42	0.00%
OTHER OBJECTS	0.00	0.00	0.00	-500.00	500.00	0.00%
	0.00	0.00	0.00	-7,069.47	7,069.47	0.00%
FOUNDATION	931,578.00	11,197.28	59,023.12	187,505.35	732,875.37	78.67%
Grand Expense Totals	617,004,261.59	137,174,582.08	40,552,796.06	121,265,368.45	358,564,311.06	58.11%

Number of Accounts: 19365

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

Jordan School District

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

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2017

Prepared by:

John Larsen, CPA..... Business Administrator
Daniel Ellis, CPA Director of Accounting, Budgets, and Audits
Jeri Clayton Administrative Assistant

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November 17, 2017

**Members of the Board of Education
Jordan School District**

The Comprehensive Annual Financial Report of Jordan School District (the District) for the fiscal year ended June 30, 2017, is submitted herewith.

State law requires school districts publish, within five months of the close of each year, a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America (GAAP) and audited by a firm of licensed certified public accountants in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller of the United States. This report is published to fulfill that requirement for the fiscal year ended June 30, 2017.

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

Squire & Company, PC, a firm of licensed certified public accountants, has issued an unmodified ("clean") opinion on the District's financial statements for the year ended June 30, 2017. The independent auditor's report is located at the front of the financial section of this report.

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

Profile of Jordan School District

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

Effective July 1, 2009, Jordan School District was divided into two school districts. The cities and areas encompassing the east portion of the former district is known now as Canyons School District. The remaining cities and areas to the west are still known as Jordan School District. This Comprehensive Annual Financial Report represents the eighth fiscal year of the remaining Jordan School District since the division.

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

For the fiscal year ended June 30, 2017, the State of Utah had 41 school districts with Jordan being the fourth largest. Approximately 52,500 students were enrolled in the District. For the 2016-17 school year, the District had 55 schools—34 elementary schools, 10 middle schools, 6 high schools, 2 technical centers, and 3 special education schools. The average age of the District's 59 buildings is approximately 22 years.

The District adopts an annual budget for all revenues and expenditures which acts as the financial operating plan for the entire year. State law requires a balanced budget. *Utah Code 53A-19-104*, states, "A governing board may not make an appropriation in excess of its estimated expendable revenue, including undistributed reserves, for the following year." The level of legal budgetary control is at the overall fund level. For further details on the budget, please see the notes to the basic financial statements.

Local Economy

The State of Utah and the Wasatch Front continue to be excellent locations to do business. The District's assessed valuation of taxable property was \$19.9 billion in tax year 2016, an increase of 9.0 percent compared to tax year 2015. This increase is mostly due to increases in centrally-assessed valuations and residential real estate. Current indicators point to an increase in overall assessed valuation for tax year 2017. The District's student enrollment is projected to increase by 1,067 students next year. The 2017 legislature increased the value of the weighted pupil unit (WPU) for regular school programs by 4.0 percent for the 2017-18 fiscal year. It is anticipated the 2018 legislature will increase the value of the WPU by about 3 percent for the 2018-19 fiscal year.

Long-term Financial Planning

Jordan School District is located in a high growth area. Recent growth was absorbed due to several charter schools within District boundaries opening or expanding. Due to the growth of the area, approximately several hundred additional students are expected each year. On November 8, 2016, voters within the District voted to authorize the District to issue up to \$245 million in general obligation bonds. The bonds will be used to rebuild the District's oldest school (West Jordan Middle School) and construct five new schools in the highest growth areas. During the 2016-17 fiscal year the District issued \$38.8 million of bonds from the authorized \$245 million to begin construction on needed schools. Future issuances from the authorized amount will be required to meet the continuing construction needs of the District.

Major Initiatives and Events

During the 2016-17 fiscal year, the District issued \$38.8 million of bonds from the authorized amount of \$245 million. The issued bonds have been used to fund construction on the West Jordan Middle rebuild, a new middle school, and a new high school.

Also, during the 2016-17 fiscal year, the Board worked with the Jordan Education Association to increase teacher wages district-wide. As a result, a new salary schedule was introduced increasing the starting salary of teachers to \$40,000 and providing greater earning potential throughout a teacher's career.

Challenges Facing the District

The State is currently facing a teacher shortage for all instructional levels. This has made it difficult to properly staff schools and retain quality teachers. The Board has made steps to address this issue, as stated above, by increasing teacher salaries and earnings potential. However, the District will need to consider other possible options to attract and retain qualified instructors.

State and federal earmarks, mandates, and paperwork are increasing which require additional non-teaching staff to remain compliant. With fewer students after the District division, these overhead costs, on a per student basis, increased. Additionally, increased uncertainty regarding federal and state

initiatives and mandates and their effects on the District's operations has increased the ongoing challenge of effectively planning for the future.

GFOA Certificate

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Jordan School District for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2016. This was the thirty-first consecutive year that Jordan School District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgements

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

Special appreciation is expressed to Dan Ellis, CPA, director of Accounting, Budgets, and Audits; and Jeri Clayton, administrative assistant, for their contribution in the preparation of this report.

We would also like to thank our Board president and other members of the Board of Education for their interest and support in conducting the financial affairs of Jordan School District for the fiscal year ended June 30, 2017.

Respectfully submitted,

/s/
Patrice A. Johnson, Ed.D.
Superintendent of Schools
Chief Administrative Officer

/s/
John Larsen, CPA
Business Administrator
Chief Financial Officer

JORDAN SCHOOL DISTRICT

SYNOPSIS OF ADMINISTRATIVE RESPONSIBILITIES

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

Board of Education

- Board PresidentJanice L. Voorhies
Mrs. Voorhies represents Precinct 6. Her term of office is 2017-2020.
- Board Vice PresidentMatthew Young, CPA
Mr. Young represents Precinct 2. His term of office is 2015-2018.
- Board Secretary Jen Atwood
Mrs. Atwood represents Precinct 7. Her term of office is 2015-2018.
- Board Member Marilyn Richards
Ms. Richards represents Precinct 4. Her term of office is 2017-2020.
- Board Member Bryce Dunford
Mr. Dunford represents Precinct 5. His term of office is 2017-2020.
- Board Member Tracy J. Miller
Mrs. Miller represents Precinct 3. Her term of office is 2017-2018.
- Board Member Darrell Robinson
Mr. Robinson represents Precinct 1. His term of office is 2017-2020.

Cabinet

- Superintendent of Schools..... Patrice A. Johnson, Ed.D.
Appointed April 19, 2011; began her term as superintendent on June 1, 2011. Serves as the chief executive officer for the school system and is responsible for implementation of Board policies and all administrative procedures.
- Associate Superintendent of Schools Anthony Godfrey, Ed.D.
Provides support for the Office of the Superintendent. Serves concurrently as administrator of schools for the Bingham Feeder System.
- Business Administrator John Larsen, CPA
Appointed January 27, 2015; began his term as business administrator on February 1, 2015.
Manages all activities related to finances, school board meetings, elections, tax assessments, and other general business matters.
- Administrator of Auxiliary Services..... Scott Thomas
Administers maintenance services related to keeping schools, offices, and other buildings open, comfortable, and safe for use. Administers operation of the following departments: Custodial/Energy, New Construction, Maintenance, Transportation, and Nutrition Services.

JORDAN SCHOOL DISTRICT

Administrator of Curriculum and Staff Development Laura Finlinson
Administers instructional and educational support services including the development, preparation, and presentation of special curriculum materials and providing assistance to teachers in the instructional process. Administers services related to instructional support, alternative language programs, career technology, and federal program administration.

Administrator of Human Resources..... June LeMaster, Ph.D.
Administers personnel, including hiring staff, implementing personnel policies, negotiating contracts, and maintaining personnel records.

Administrator of Schools – Bingham Feeder System..... Anthony Godfrey, Ed.D.

Administrator of Schools – Copper Hills Feeder System Jill Durrant

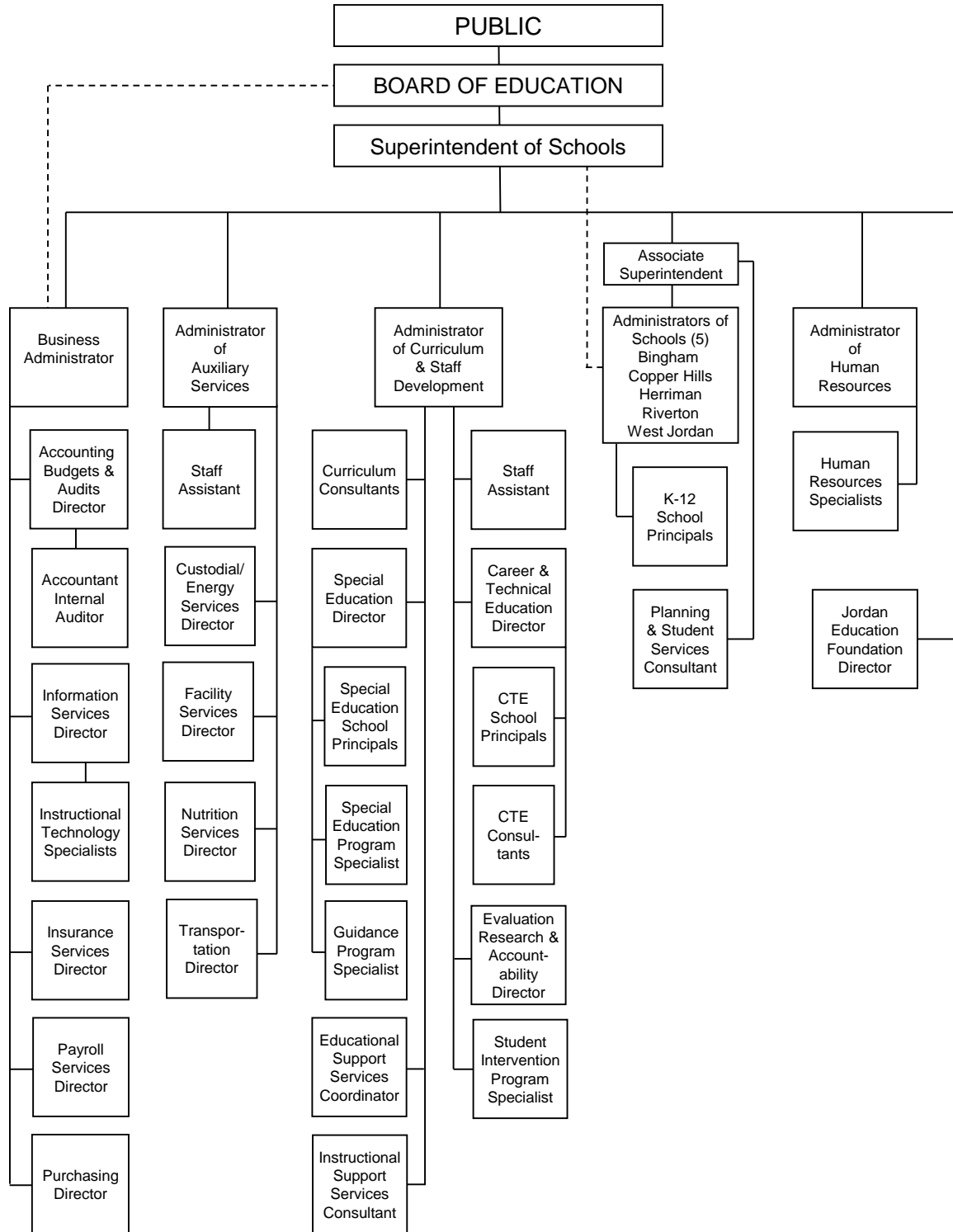
Administrator of Schools – Herriman Feeder SystemBrad Sorensen

Administrator of Schools – Riverton Feeder SystemMichael Anderson

Administrator of Schools – West Jordan Feeder System.....Teri Timpson
Administers activities related to the improvement of instruction and education in all schools for students in grades kindergarten through twelve. Administers services related to applied technology.

LINE/STAFF ORGANIZATION

2016-17





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Jordan School District
Utah

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2016

A handwritten signature in black ink, which appears to read "Jeffrey R. Emery".

Executive Director/CEO

JORDAN SCHOOL DISTRICT

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Independent Auditor's Report

Board of Education
Jordan School District

Report on the Basic Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jordan School District (the District) as of and for the year ended June 30, 2017, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Basic Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Jordan School District as of June 30, 2017, and the respective changes in financial

position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 12 to the basic financial statements, in 2017, the District adopted Government Accounting Standards Board Statement No. 73 *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 65, and Amendments to Certain Provisions of GASB Statements 67 and 68* and Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion on the basic financial statements is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of changes in the District's total OPEB and related ratios, the schedule of changes in the District's retirement liability and related ratios, 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, 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 and Other 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 and the introductory and statistical sections, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2017, 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
November 17, 2017

JORDAN SCHOOL DISTRICT

Management's Discussion and Analysis

As management of the Jordan School District (the District), we offer readers of the District's financial statements this narrative discussion, overview, and analysis of the financial activities of the District for the fiscal year ended June 30, 2017. We encourage readers to consider the information presented here, in conjunction with additional information we have furnished in our letter of transmittal, which can be found on pages 1 through 3 of this report.

Financial Highlights

- Federal and state revenue not restricted to specific purposes increased \$4.9 million primarily due to an increase of \$0.9 million in voted local subsidies and an increase of \$4.2 million for general K-12 education funding. Operating grants and contributions increased \$6.8 million primarily due to special education grant increases. Property tax revenues increased \$10.5 million due to increased assessed valuation of taxable property, offset by a decrease of \$3.5 million in capital equalization payments.
- Instruction expenses increased \$12.6 million during 2017 of which \$6.3 million was due to increased salaries and benefits due to step, lane, and cost of living increases given to employees. Contracted service expense increased by \$0.7 million. Expenses for technology supplies increased \$2.9 million and instructional supplies increased \$1.7 million due to a policy change on the capitalization threshold of such items. In addition, the URS pension expense decreased \$5.5 million. These are offset by an increase of \$2.5 million in District retirement and OPEB benefit expenses.
- During 2017, the District began construction on two middle schools, one high school, and was finishing work on two elementary schools. Total additions to capital assets (sites, improvements, buildings, equipment, and vehicles) were \$85.5 million for the year which includes a donation of land of \$2.5 million.
- In February 2017 the District issued \$38.8 million in general obligation bonds. The District has a remaining authorization amount of \$206.2 million
- The District's total net position increased by \$46.9 million during 2017. Expenditures for capital purchases and debt principal repayment of \$85.5 million and \$12.0 million, respectively, do not change the District's total net position, unlike fund balances which are decreased as a result of these transactions.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains information intended to furnish additional detail to support the basic financial statements themselves.

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

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

The *statement of activities* presents information showing how the net position of the District changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying

JORDAN SCHOOL DISTRICT

event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (such as, uncollected taxes and retiree benefit liabilities).

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

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

The government-wide financial statements can be found on pages 22 through 23 of this report.

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

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

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

The District maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Debt Service Fund, and the Capital Projects Fund, which are considered to be major funds. Individual fund data for all major funds is provided in the form of individual fund schedules found on pages 62 through 67 of this report. Data from the other five governmental funds (the special revenue funds) are combined into a single, aggregated presentation. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining and individual fund statements and schedules section of this report.

The District adopts an annual appropriated budget for its General Fund. A budgetary comparison statement is provided on page 28 for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 24 through 28 of this report.

Proprietary fund – The District maintains one proprietary fund type. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the District's various

JORDAN SCHOOL DISTRICT

functions. The District uses one internal service fund (the Self-Insurance Fund) to account for employee health and accident benefit services provided to all the other funds of the District. This internal service fund is included within governmental activities in the government-wide financial statements.

The basic proprietary fund financial statements can be found on pages 29 through 31 of this report.

Notes to the basic financial statements – The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 33 through 53 of this report.

Additional information – In addition to the basic financial statements and related notes, this report also presents required supplementary information concerning the District's changes in other postemployment benefits and retirement liabilities to its eligible employees as well as the schedules of the District's proportionate shares of the Utah Retirement Systems (URS) net pension liabilities and contributions to the URS. Required supplementary information and related notes can be found on pages 54 through 58 of this report.

The combining and individual statements and schedules referred to earlier in connection with governmental funds and the internal service fund are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 61 through 86 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$851.3 million at June 30, 2017.

Jordan School District's Net Position June 30, 2017 and 2016

	<u>Governmental activities</u>		Increase (decrease) from 2016
	<u>2017</u>	<u>2016</u>	<u>2016</u>
Current and other assets	\$ 523,097,259	\$ 490,464,810	\$ 32,632,449
Capital assets	<u>778,208,496</u>	<u>729,416,067</u>	<u>48,792,429</u>
Total assets	<u>1,301,305,755</u>	<u>1,219,880,877</u>	<u>81,424,878</u>
Deferred outflows of resources	<u>70,179,936</u>	<u>63,269,046</u>	<u>6,910,890</u>
Other liabilities	69,376,105	63,169,003	6,207,102
Long-term liabilities outstanding	<u>283,744,487</u>	<u>257,136,522</u>	<u>26,607,965</u>
Total liabilities	<u>353,120,592</u>	<u>320,305,525</u>	<u>32,815,067</u>
Deferred inflows of resources	<u>167,049,677</u>	<u>158,441,238</u>	<u>8,608,439</u>
Net position:			
Net investment in capital assets	699,854,929	677,463,407	22,391,522
Restricted	108,752,022	103,948,887	4,803,135
Unrestricted	<u>42,708,471</u>	<u>22,990,866</u>	<u>19,717,605</u>
Total net position	<u>\$ 851,315,422</u>	<u>\$ 804,403,160</u>	<u>\$ 46,912,262</u>

JORDAN SCHOOL DISTRICT

The largest portion of the District's net position (82.2 percent) reflects its investment in capital assets (e.g., sites, construction in progress, site improvements, buildings, equipment, and vehicles, net of accumulated depreciation), less any related outstanding debt (general obligation bonds and qualified school construction bonds payable less unspent bond proceeds) used to acquire those assets. The District uses these capital assets to provide services to students. Accordingly, these assets are *not* available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the District's net position (12.8 percent) represents resources that are subject to external restrictions on how they may be used. The majority of the restricted balance is for capital projects. The remaining balance of the District's net position (5.0 percent) is unrestricted and may be used to meet the District's ongoing obligations to students, employees, creditors, and to honor next year's budget.

At June 30, 2017, the District is able to report positive balances in all three categories of net position. The same situation held true for the prior fiscal year.

Capital assets increased \$48.8 million during the year ended June 30, 2017. This increase is due to the construction in progress of two elementary schools, two middle schools, one high school, improvements to existing buildings, and other capital purchases offset by the depreciation of existing facilities and sale of land. This also includes approximately \$2.5 million in land which was donated to the District.

Long-term liabilities increased \$26.6 million due to the District's bond issuance and early adoption of GASB 73 and 75 related to retirement liabilities and OPEB. These are offset by regular annual payments on the District's general obligation bonds.

Restricted net position increased by \$4.8 million during the year ended June 30, 2017. This increase is largely the result of the timing of major construction projects.

Unrestricted net position increased by \$19.7 million during the current fiscal year. This increase resulted primarily from an increase in property tax revenue and an increase in State funding.

Governmental activities – The key elements of the increase in the District's net position for the year ended June 30, 2017 are as follows:

- Programs and schools did not spend all of their authorized allocations. This resulted in positive budget variances which results in higher net position.
- Overall revenues increased compared to the prior year. Federal and state revenue not restricted to specific purposes increased \$4.9 million primarily due to an increase of \$0.9 million in voted local subsidies and an increase of \$4.2 million for general K-12 education funding. Operating grants and contributions increased \$6.8 million primarily due to special education grant increases. Property tax revenues increased \$10.5 million due to increased assessed valuation, offset by a decrease of \$3.5 million in capital equalization payments.
- Instruction expenses increased \$12.6 million during 2017 of which \$6.3 million was due to increased salaries and benefits due to step, lane, and cost of living increases given to employees. Contracted service expense increased by \$0.7 million. Expenses for technology supplies increased \$2.9 million and instructional supplies increased \$1.7 million due to a policy change on the capitalization threshold for such items. In addition, the URS pension expense decreased \$5.5 million. These are offset by an increase of \$2.5 million in District retirement and OPEB benefit expenses.

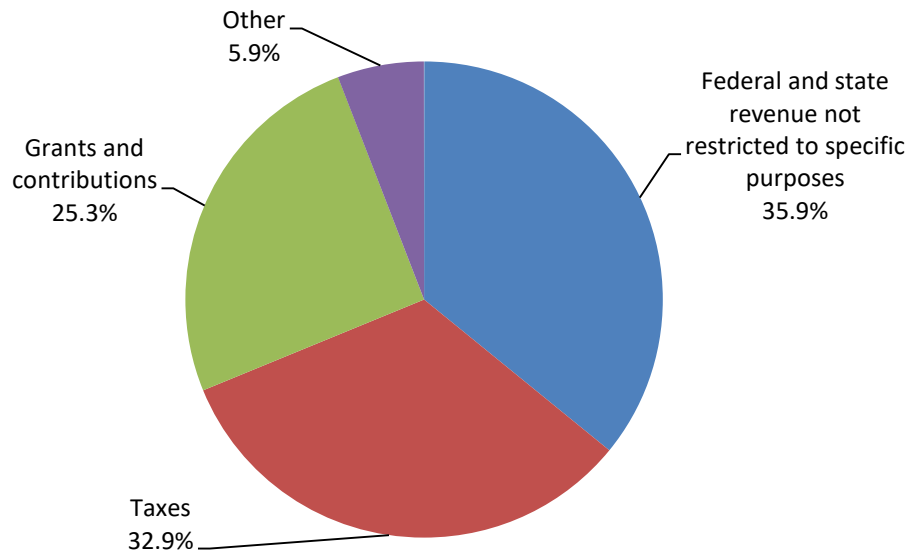
JORDAN SCHOOL DISTRICT

Jordan School District's Changes in Net Position
Years Ended June 30, 2017 and 2016

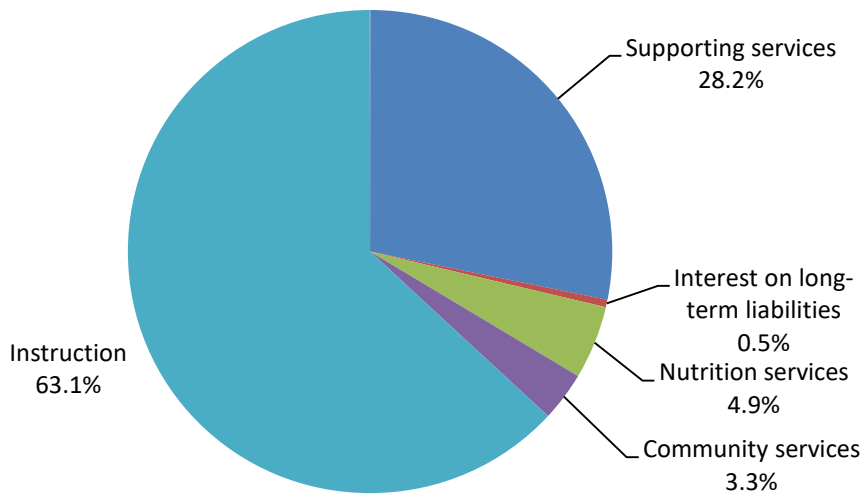
	Governmental activities		Increase (decrease) from
	2017	2016	2016
Revenues:			
Program revenues:			
Charges for services	\$ 19,305,475	\$ 19,922,005	\$ (616,530)
Operating grants and contributions	108,051,714	101,236,370	6,815,344
Capital grants and contributions	2,553,741	423,696	2,130,045
General revenues:			
Property taxes	130,622,995	120,078,354	10,544,641
Tax increment	12,458,418	11,752,288	706,130
Capital equalization payments	426,882	3,911,776	(3,484,894)
Federal and state revenue not restricted to specific purposes	156,631,205	151,682,696	4,948,509
Interest	4,036,032	2,403,498	1,632,534
Miscellaneous	2,695,931	5,357,440	(2,661,509)
Total revenues	<u>436,782,393</u>	<u>416,768,123</u>	<u>20,014,270</u>
Expenses:			
Instruction	249,848,637	237,250,386	12,598,251
Supporting services:			
Students	11,971,373	10,897,619	1,073,754
Instructional staff	14,345,373	13,115,186	1,230,187
General district administration	3,212,165	2,772,694	439,471
School administration	22,909,774	21,821,609	1,088,165
Business	2,944,884	3,187,542	(242,658)
Operation and maintenance of facilities	35,894,002	35,207,469	686,533
Student transportation	13,465,456	13,200,129	265,327
Personnel, planning, and data processing	7,260,640	7,141,141	119,499
Community services	13,212,561	11,752,288	1,460,273
Nutrition services	19,242,222	19,397,611	(155,389)
Interest on long-term liabilities	1,910,742	2,367,310	(456,568)
Total expenses	<u>396,217,829</u>	<u>378,110,984</u>	<u>18,106,845</u>
Changes in net position before special item	40,564,564	38,657,139	1,907,425
Special item - gain on sale of land	6,347,698	-	6,347,698
Changes in net position	46,912,262	38,657,139	8,255,123
Net position - beginning	804,403,160	824,230,342	(19,827,182)
Effect of prior period adjustment	-	(58,484,321)	58,484,321
Net position - ending	<u>\$ 851,315,422</u>	<u>\$ 804,403,160</u>	<u>\$ 46,912,262</u>

JORDAN SCHOOL DISTRICT

**Jordan School District
Revenues by Source - Governmental Activities
Year Ended June 30, 2017**



**Jordan School District
Expenses by Function - Governmental Activities
Year Ended June 30, 2017**



Financial Analysis of the District's Funds

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

JORDAN SCHOOL DISTRICT

Governmental funds – The focus of the District’s 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 assets, liabilities, and deferred inflows of resources, with the remainder reported as fund balance. At June 30, 2017, the District’s governmental funds reported a combined fund balance of \$270.5 million, an increase of \$19.4 million in comparison with the prior year. Fund balance is divided into five portions as follows:

- *nonspendable*, or not in spendable form, includes inventories that are not expected to be converted to cash (\$2.5 million or 1.0 percent);
- *restricted* includes resources subject to external constraints due to state or federal laws, or externally imposed conditions by grantors or creditors including tax revenues levied for specific purposes (\$106.8 million or 39.5 percent);
- *committed* includes resources that by Board of Education resolution or contractual obligation are limited in use to particular purposes (\$86.4 million or 31.9 percent);
- *assigned* includes resources that management designates to particular purposes (\$37.7 million or 13.9 percent); and
- *unassigned* or all other available net fund resources (\$37.1 million or 13.7 percent).

Most of this year’s change in the combined fund balances is due to the increase in the General Fund which is due to an assignment of fund balance for the increase in negotiated employee raises. The following changes in revenues and expenditures should also be noted:

- Overall revenues increased 5.0 percent or \$20.7 million, of which \$11.2 is due to property tax revenue offset by decreases of \$3.5 million in capital equalization payments. State revenues increased \$11.4 million primarily due to increases in voted local subsidies and K-12 education funding.
- Expenditures for the General Fund totaled \$315.4 million, an increase of 4.1 percent during the fiscal year. This increase is mostly due to increases in salaries and state retirement costs. Instruction represents 66.6 percent of the General Fund expenditures.
- General Fund salaries totaled \$191.8 million while the associated benefits of retirement, social security, Medicare, unemployment, industrial insurance, disability insurance, and health and accident insurance added \$82.5 million to arrive at 87.0 percent of the total General Fund expenditures.
- Expenditures for the Capital Projects Fund totaled \$84.6 million, an increase of 152.7 percent during the fiscal year due to five schools being under construction.

General Fund Budgetary Highlights

During the year, the Board revised the District’s budget. Budget amendments were to reflect changes in programs and related funding. The difference between the original budget and the final amended budget was an increase of \$12.2 million or 3.6 percent in total General Fund expenditures. The most significant change was the increase in instructional staff due to expenditure-driven federal and state grants which, for budgeting purposes, are assumed to be spent down each year.

Final budgeted revenues exceeded original budgetary estimates by \$15.9 million or 5.1 percent, mostly to account for increases in state and federal revenue as well as state carryovers from the prior year. This increase is mostly due to expenditure-driven federal and state grants which, for budgeting purposes, are assumed to be spent down each year.

JORDAN SCHOOL DISTRICT

With these adjustments, actual expenditures were \$34.1 million less than final budgeted amounts. The most significant positive variances were \$18.9 million in instruction and \$7.6 million in supporting services-instructional staff. Actual revenues were \$1.2 million less than final budgeted amounts. Variances primarily result from expenditure-driven federal and state grants that are included in the budgets at their full amounts. Such grants are recognized as revenue when the qualifying expenditures are incurred and all other grant requirements are met. Unspent grant amounts are carried forward and included in the succeeding year's budget. Therefore, actual grant revenues and expenditures are normally less than the amounts budgeted.

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

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

Capital Assets and Long-term Debt

Capital assets – The District's investment in capital assets as of June 30, 2017, amounts to \$778.2 million (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, equipment, and vehicles. The total investment increased \$48.8 million (6.7 percent) for the year ended June 30, 2017. Total additions to capital assets (sites, construction in progress, improvements, buildings, equipment, and vehicles) were \$85.5 million for the year.

Capital assets are outlined below:

Jordan School District's Capital Assets (Net of accumulated depreciation) June 30, 2017 and 2016

	Governmental activities		Increase (decrease) from 2016
	2017	2016	
Sites and improvements	\$ 141,847,190	\$ 111,356,061	\$ 30,491,129
Construction in progress	38,835,966	7,525,134	31,310,832
Buildings and improvements	560,217,412	570,115,764	(9,898,352)
Furniture and equipment	25,837,380	29,943,112	(4,105,732)
Vehicles	11,470,548	10,475,996	994,552
Total capital assets	<u>\$ 778,208,496</u>	<u>\$ 729,416,067</u>	<u>\$ 48,792,429</u>

JORDAN SCHOOL DISTRICT

Additional information on the District's capital assets can be found in Note 4 to the basic financial statements.

Long-term debt – As of June 30, 2017, the District's long-term debt totaled \$80.1 million, an increase of \$25.8 million (47.6 percent) from the prior year.

General obligation bonds have a balance of \$64.5 million. On November 8, 2016, voters in the District voted to authorize the District to issue up to \$245 million in general obligation bonds for the construction and rebuild of schools. The District has a remaining authorization amount of \$206.2 million. Fitch Ratings and Moody's Investment Service have given these bonds an underlying rating of 'AAA' and 'Aaa,' respectively.

The general obligation bonded debt of the District, net of unamortized bond premiums, is limited by state law to four percent of the fair market value of the total taxable property in the District. The legal debt limit at June 30, 2017 is \$1.2 billion. Total general obligation debt with bond premiums at June 30, 2017 is \$71.1 million, resulting in a legal debt margin of \$1.1 billion.

Jordan School District's Long-term Debt June 30, 2017 and 2016

	<u>Governmental activities</u>		Increase (Decrease) from 2016
	<u>2017</u>	<u>2016</u>	
General obligation bonds	\$ 64,515,000	\$ 40,619,000	\$ 23,896,000
Bond premium	6,557,836	4,626,018	1,931,818
Qualified school construction bonds	<u>9,000,000</u>	<u>9,000,000</u>	<u>-</u>
Total long-term debt	<u>\$ 80,072,836</u>	<u>\$ 54,245,018</u>	<u>\$ 25,827,818</u>

Additional information on the District's long-term debt can be found in Note 5 to the basic financial statements.

Requests for Information

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

Basic
Financial Statements

JORDAN SCHOOL DISTRICT

Statement of Net Position

June 30, 2017

	Governmental Activities
Assets:	
Cash and investments	\$ 359,284,357
Investments restricted for debt service	3,550,958
Accounts receivable:	
Property taxes	147,017,536
Other local	245,341
State of Utah	2,626,299
Federal government	7,828,720
Inventories	2,544,048
Capital assets:	
Sites and construction in progress	155,810,627
Other capital assets, net of accumulated depreciation	<u>622,397,869</u>
Total assets	<u>1,301,305,755</u>
Deferred outflows of resources:	
Deferred charge on refunding	1,719,269
Related to pensions	<u>68,460,667</u>
Total deferred outflows of resources	<u>70,179,936</u>
Liabilities:	
Accounts and contracts payable	10,813,418
Accrued payroll and related benefits	33,090,431
Accrued interest	121,991
Unearned revenue:	
Local	695,058
State of Utah	22,898,994
Federal government	1,756,213
Noncurrent liabilities:	
Due or payable within one year	25,254,533
Due or payable after one year	<u>258,489,954</u>
Total liabilities	<u>353,120,592</u>
Deferred inflows of resources:	
Related to pensions	21,671,849
Property taxes levied for future year	<u>145,377,828</u>
Total deferred inflows of resources	<u>167,049,677</u>
Net position:	
Net investment in capital assets	699,854,929
Restricted for:	
Debt service	7,644,241
Capital projects	86,168,781
Nutrition services	8,179,173
K-3 reading	5,760,591
Other purposes	999,236
Unrestricted	<u>42,708,471</u>
Total net position	<u><u>\$ 851,315,422</u></u>

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

JORDAN SCHOOL DISTRICT

Statement of Activities

Year Ended June 30, 2017

Activities and Functions	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Total Governmental Activities
Governmental activities:					
Instruction	\$ 249,848,637	\$ 9,876,473	\$ 78,171,429	\$ 2,553,741	\$ (159,246,994)
Supporting services:					
Students	11,971,373	36,791	2,866,046	-	(9,068,536)
Instructional staff	14,345,373	138,188	5,928,034	-	(8,279,151)
General district administration	3,212,165	-	-	-	(3,212,165)
School administration	22,909,774	28,483	1,992,522	-	(20,888,769)
Business	2,944,884	-	-	-	(2,944,884)
Operation and maintenance of facilities	35,894,002	397,627	46,900	-	(35,449,475)
Student transportation	13,465,456	1,063,997	6,429,925	-	(5,971,534)
Personnel, planning, and data processing	7,260,640	117,635	94,191	-	(7,048,814)
Community services	13,212,561	-	-	-	(13,212,561)
Nutrition services	19,242,222	7,646,281	12,522,667	-	926,726
Interest on long-term liabilities	1,910,742	-	-	-	(1,910,742)
Total school district	\$ 396,217,829	\$ 19,305,475	\$ 108,051,714	\$ 2,553,741	(266,306,899)
General revenues:					
Taxes:					
Property taxes levied for:					
Basic					34,696,085
Voted local					33,142,530
Board local					13,339,869
Debt service					15,846,272
Capital local					33,598,239
Tax increment					12,458,418
Capital equalization payments					426,882
Total taxes					143,508,295
Federal and state revenue not restricted to specific purposes					156,631,205
Interest					4,036,032
Miscellaneous					2,695,931
Special item - gain on sale of land					6,347,698
Total general revenues and special items					313,219,161
Change in net position					46,912,262
Net position - beginning, as restated					804,403,160
Net position - ending					\$ 851,315,422

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

JORDAN SCHOOL DISTRICT

**Balance Sheet
Governmental Funds
June 30, 2017**

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General	Debt Service	Capital Projects		
Assets:					
Cash and investments	\$ 207,423,400	\$ 4,010,174	\$ 92,925,113	\$ 18,452,386	\$ 322,811,073
Investments restricted for debt service	-	-	3,550,958	-	3,550,958
Accounts receivable:					
Property taxes	76,378,685	12,761,595	43,425,250	14,452,006	147,017,536
Other local	238,133	7,208	-	-	245,341
State of Utah	635,780	-	-	1,990,519	2,626,299
Federal government	7,144,365	-	-	684,355	7,828,720
Inventories	1,048,049	-	-	1,495,999	2,544,048
Total assets	<u>\$ 292,868,412</u>	<u>\$ 16,778,977</u>	<u>\$ 139,901,321</u>	<u>\$ 37,075,265</u>	<u>\$ 486,623,975</u>
Liabilities:					
Accounts and contracts payable	\$ 2,564,078	\$ -	\$ 6,968,190	\$ 1,231,650	\$ 10,763,918
Accrued payroll and related benefits	33,090,431	-	-	-	33,090,431
Unearned revenue:					
Local	133,343	-	-	561,715	695,058
State of Utah	21,042,063	-	-	1,856,931	22,898,994
Federal government	1,707,719	-	-	48,494	1,756,213
Total liabilities	<u>58,537,634</u>	<u>-</u>	<u>6,968,190</u>	<u>3,698,790</u>	<u>69,204,614</u>
Deferred inflows of resources:					
Unavailable property tax revenue	873,151	173,632	368,144	166,670	1,581,597
Property taxes levied for future year	75,320,634	12,563,703	43,213,392	14,280,099	145,377,828
Total deferred inflows of resources	<u>76,193,785</u>	<u>12,737,335</u>	<u>43,581,536</u>	<u>14,446,769</u>	<u>146,959,425</u>
Fund balances:					
Nonspendable:					
Inventories	1,048,049	-	-	1,495,999	2,544,048
Restricted for:					
Property tax programs	5,733,128	4,041,642	89,351,595	-	99,126,365
Nutrition services	-	-	-	6,683,174	6,683,174
Donated purposes	-	-	-	982,894	982,894
Committed to:					
Contractual obligations	2,296,770	-	-	-	2,296,770
Economic stabilization	17,400,000	-	-	-	17,400,000
Compensated absences	3,621,259	-	-	-	3,621,259
Retiree benefits	48,945,833	-	-	-	48,945,833
West Jordan feeder system	4,358,914	-	-	-	4,358,914
Students	-	-	-	9,767,639	9,767,639
Assigned to:					
Educational programs	6,483,836	-	-	-	6,483,836
Personnel	31,178,576	-	-	-	31,178,576
Unassigned	37,070,628	-	-	-	37,070,628
Total fund balances	<u>158,136,993</u>	<u>4,041,642</u>	<u>89,351,595</u>	<u>18,929,706</u>	<u>270,459,936</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 292,868,412</u>	<u>\$ 16,778,977</u>	<u>\$ 139,901,321</u>	<u>\$ 37,075,265</u>	<u>\$ 486,623,975</u>

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

JORDAN SCHOOL DISTRICT

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

June 30, 2017

Total fund balance of governmental funds \$ 270,459,936

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$1,137,700,696 and accumulated depreciation is \$361,952,200 (see Note 4). 778,208,496

Property tax revenue is recognized when levied (claim to resources established) rather than when "available." The portion not available soon enough to pay for the current period's expenditures is deferred in the funds. 1,581,597

An internal service fund is used by the District's management to charge the costs of health and life insurance benefits to individual funds. The assets and liabilities of the internal service fund are included with governmental activities. 26,812,321

Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. (121,991)

In an advance refunding of bonds, the unamortized difference between the reacquisition price and the net carrying amount of the old bonds is reported as deferred outflow of resources in the statement of net position and recognized as a component of interest expense over the remaining life of the new debt. 1,719,269

Long-term liabilities that pertain to governmental funds, including bonds payable and the net pension liability, are not due and payable in the current period and therefore are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the statement of net position. Balances at year-end are:

General obligation bonds payable	\$ (64,515,000)	
Qualified school construction bonds	(9,000,000)	
Unamortized bond premium	(6,557,836)	
Compensated absences	(3,621,259)	
Net pension liability	(166,987,228)	
Total District retirement liability	(19,260,765)	
Total OPEB obligation	(4,190,936)	
Deferred outflows of resources related to pensions	68,460,667	
Deferred inflows of resources related to pensions	(21,671,849)	(227,344,206)

Total net position of governmental activities \$ 851,315,422

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

JORDAN SCHOOL DISTRICT

**Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2017**

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General	Debt Service	Capital Projects		
Revenues:					
Property taxes	\$ 73,914,151	\$ 14,864,075	\$ 40,736,723	\$ 13,836,862	\$ 143,351,811
Capital equalization payments	-	-	426,882	-	426,882
Interest	2,317,208	104,880	1,042,828	284,303	3,749,219
School lunch sales	-	-	-	7,646,281	7,646,281
Other local sources	8,280,040	-	-	7,736,040	16,016,080
State of Utah	227,932,411	-	93,741	8,840,055	236,866,207
Federal government	16,608,010	-	413,923	10,888,520	27,910,453
Total revenues	<u>329,051,820</u>	<u>14,968,955</u>	<u>42,714,097</u>	<u>49,232,061</u>	<u>435,966,933</u>
Expenditures:					
Current:					
Instruction	210,067,176	-	-	15,193,106	225,260,282
Supporting services:					
Students	11,997,632	-	-	-	11,997,632
Instructional staff	14,231,029	-	-	-	14,231,029
General district administration	2,511,140	-	-	-	2,511,140
School administration	21,906,876	-	-	-	21,906,876
Business	2,953,600	-	-	-	2,953,600
Operation and maintenance of facilities					
facilities	32,791,320	-	-	-	32,791,320
Student transportation	11,607,846	-	-	-	11,607,846
Personnel, planning, and data processing					
	7,293,357	-	-	-	7,293,357
Nutrition services	-	-	-	19,875,259	19,875,259
Community services	-	-	-	13,212,561	13,212,561
Capital outlay	-	-	83,799,932	-	83,799,932
Debt service:					
Principal	-	12,009,000	-	-	12,009,000
Issuance costs	-	-	212,821	-	212,821
Interest and fees	-	1,988,254	540,020	-	2,528,274
Total expenditures	<u>315,359,976</u>	<u>13,997,254</u>	<u>84,552,773</u>	<u>48,280,926</u>	<u>462,190,929</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,691,844</u>	<u>971,701</u>	<u>(41,838,676)</u>	<u>951,135</u>	<u>(26,223,996)</u>
Other financing sources (uses):					
Transfers in (out)	(175,023)	-	-	175,023	-
General obligation bonds issued	-	-	35,905,000	-	35,905,000
Premium on bonds issued	-	-	3,157,821	-	3,157,821
Proceeds from sale of capital assets	-	-	6,540,181	-	6,540,181
Total other financing sources (uses)	<u>(175,023)</u>	<u>-</u>	<u>45,603,002</u>	<u>175,023</u>	<u>45,603,002</u>
Net change in fund balances	13,516,821	971,701	3,764,326	1,126,158	19,379,006
Fund balances - beginning	<u>144,620,172</u>	<u>3,069,941</u>	<u>85,587,269</u>	<u>17,803,548</u>	<u>251,080,930</u>
Fund balances - ending	<u>\$ 158,136,993</u>	<u>\$ 4,041,642</u>	<u>\$ 89,351,595</u>	<u>\$ 18,929,706</u>	<u>\$ 270,459,936</u>

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

JORDAN SCHOOL DISTRICT

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
 Year Ended June 30, 2017

Net change in fund balances of governmental funds \$ 19,379,006

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation and related items in the current period.

Capital outlays	\$ 83,055,007	
Gain on sale of capital assets	6,517,783	
Contributions of capital assets	2,460,000	
Proceeds from sale of capital assets	(6,540,181)	
Depreciation expense	<u>(36,700,180)</u>	48,792,429

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

Bonds issued	\$ (35,905,000)	
Bond premium	(3,157,821)	
Repayment of bond principal	12,009,000	
Bond interest expense	(35,382)	
Amortization of deferred charge on refunding	(573,089)	
Amortization of bond issuance premiums	<u>1,226,003</u>	(26,436,289)

Property taxes that are not collected for several months after the District's fiscal year end are not considered as available revenues in the governmental funds and are, instead, counted as deferred inflows of resources. They are however, recorded as revenues in the statement of activities. (270,398)

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

URS pension expense	\$ (1,985,347)	
Compensated absence expense	(396,108)	
OPEB expense	892,930	
District retirement expense	<u>2,811,141</u>	1,322,616

An internal service fund is used by the District to charge the costs of health and life insurance benefits to individual funds. The change in net position of the internal service fund is reported with governmental activities. 4,124,898

Change in net position of governmental activities \$ 46,912,262

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

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

Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 70,015,400	\$ 72,215,600	\$ 73,914,151	\$ 1,698,551
Interest	680,000	1,390,000	2,317,208	927,208
Other local revenue	7,340,712	7,122,592	8,280,040	1,157,448
State of Utah	220,629,037	230,539,414	227,932,411	(2,607,003)
Federal government	15,661,420	18,974,548	16,608,010	(2,366,538)
Total revenues	<u>314,326,569</u>	<u>330,242,154</u>	<u>329,051,820</u>	<u>(1,190,334)</u>
Expenditures:				
Current:				
Instruction	226,306,294	229,007,313	210,067,176	18,940,137
Supporting services:				
Students	10,944,261	12,308,995	11,997,632	311,363
Instructional staff	15,492,787	21,860,185	14,231,029	7,629,156
General district administration	2,328,170	2,359,336	2,511,140	(151,804)
School administration	22,497,708	22,997,000	21,906,876	1,090,124
Business	3,343,702	3,432,368	2,953,600	478,768
Operation and maintenance of facilities	35,827,526	36,285,705	32,791,320	3,494,385
Student transportation	12,297,987	13,125,019	11,607,846	1,517,173
Personnel, planning, and data processing	8,190,762	8,100,748	7,293,357	807,391
Total expenditures	<u>337,229,197</u>	<u>349,476,669</u>	<u>315,359,976</u>	<u>34,116,693</u>
Excess (deficiency) of revenues over (under) expenditures	(22,902,628)	(19,234,515)	13,691,844	32,926,359
Other financing sources (uses):				
Transfer out	<u>(173,764)</u>	<u>(174,138)</u>	<u>(175,023)</u>	<u>(885)</u>
Net change in fund balances	(23,076,392)	(19,408,653)	13,516,821	32,925,474
Fund balances - beginning	<u>111,293,025</u>	<u>144,620,172</u>	<u>144,620,172</u>	<u>-</u>
Fund balances - ending	<u>\$ 88,216,633</u>	<u>\$ 125,211,519</u>	<u>\$ 158,136,993</u>	<u>\$ 32,925,474</u>

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

JORDAN SCHOOL DISTRICT

Statement of Fund Net Position
Proprietary Fund
June 30, 2017

	<u>Governmental Activities - Internal Service Fund Self-Insurance</u>
Assets:	
Current assets:	
Cash and investments	<u>\$ 36,473,284</u>
Liabilities:	
Current liabilities:	
Accounts payable	49,500
Accrued medical claims	9,398,166
Accrued workers compensation claims	<u>213,297</u>
Total liabilities	<u>9,660,963</u>
Net position:	
Unrestricted	<u><u>\$ 26,812,321</u></u>

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

JORDAN SCHOOL DISTRICT

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

Year Ended June 30, 2017

	Governmental Activities - Internal Service Fund <u>Self-Insurance</u>
Operating revenues:	
Insurance premiums	\$ 36,993,316
Operating expenses:	
Medical claims	23,370,869
Prescription claims	5,718,311
Workers compensation claims	565,938
Insurance premiums	1,853,492
Administration and other	1,646,621
Total operating expenses	<u>33,155,231</u>
Operating income	3,838,085
Nonoperating revenues:	
Interest	286,813
Change in net position	4,124,898
Net position - beginning	<u>22,687,423</u>
Net position - ending	<u><u>\$ 26,812,321</u></u>

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

JORDAN SCHOOL DISTRICT

Statement of Fund Cash Flows Proprietary Fund Year Ended June 30, 2017

	Governmental Activities - Internal Service Fund Self-Insurance
Cash flows from operating activities:	
Receipts from interfund services provided	\$ 36,993,316
Payments to suppliers	(1,673,927)
Payments for medical fees and insurance claims	(30,470,533)
Payments for workers compensation claims	(797,556)
Net cash provided by operating activities	<u>4,051,300</u>
Cash flows from investing activities:	
Interest received	<u>286,813</u>
Net increase in cash and cash equivalents	4,338,113
Cash and cash equivalents - beginning	<u>32,135,171</u>
Cash and cash equivalents - ending	<u>\$ 36,473,284</u>
(Displayed on statements of fund net position as "Cash and investments")	
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 3,838,085
Adjustments to reconcile operating income to net cash provided by operating activities:	
Decrease in accounts payable	(27,306)
Increase in accrued medical claims	472,139
Decrease in accrued workers compensation claims	(231,618)
Total adjustments	<u>213,215</u>
Net cash provided by operating activities	<u>\$ 4,051,300</u>
Noncash investing, capital, and financing activities:	none

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

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JORDAN SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

Fund Financial Statements – The fund financial statements provide information about the District's funds, including its blended component units. Separate statements for each fund category – governmental and proprietary – are

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presented. The emphasis of fund statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

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

The District reports the following major governmental funds:

- **General Fund** – The General Fund is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund.
- **Debt Service Fund** – The Debt Service Fund accounts for the resources accumulated and payments made for principal and interest on general obligation bonds payable.
- **Capital Projects Fund** – The Capital Projects Fund accounts for the resources accumulated and payments made for the acquisition of capital assets, construction of major capital projects, and debt service on the qualified school construction bonds.

Additionally, the District reports the following fund type:

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

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

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

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

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District level for the *Jordan Education Foundation* (special revenue fund). All annual appropriations lapse at fiscal year-end. These financial reports reflect the following budgetary standards:

- For the fiscal year beginning July 1, the business administrator prepares a proposed budget for all funds which is presented to the Board of Education by the superintendent on or before June 1.
- After a public hearing is held, the Board of Education, by resolution, legally adopts the final budget no later than June 22.
- Once adopted, the budget can be amended by subsequent Board action. Reductions in appropriations can be approved by the Board upon recommendation of the superintendent; however, increases in appropriations at the overall fund level require a public hearing prior to amending the budget. In accordance with Utah State law and with Board policy, administration may make interim adjustments from one appropriation (at the program, function, or object level) to another within any given fund without seeking the immediate approval of the Board. The Board approves these changes later in the year.
- The total budgeted expenditures of a given fund may not exceed the expected revenues for the fiscal year plus the fund balance. Control of the budget is exercised at the overall fund level.
- Interim adjustments in estimated revenue and appropriations during the year are included in the final budget approved by the Board, as presented in the financial statements.
- Expenditures may not legally exceed budgeted appropriations at the fund level.

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

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

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

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

District Retirement and Other Postemployment Benefits – For purposes of measuring the total District retirement liability, total OPEB obligation, District retirement expense, OPEB expense, and related deferred inflows/outflows of resources, the District recognizes benefit payments when due and payable in accordance with benefit terms. The total District retirement liability and the total OPEB obligation are actuarially determined.

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

Capital Assets – All purchased or constructed capital assets costing more than \$5,000 or which meet other criteria are capitalized and reported at cost or estimated historical cost in the government-wide financial statements. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives

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are not capitalized in the government-wide financial statements. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Interest incurred during the construction of capital assets is not capitalized. The District does not purchase nor construct infrastructure (public domain) assets. Capital assets are recorded as expenditures in the governmental fund financial statements at the time of purchase or construction. Depreciation is provided on capital assets using the straight-line method over their estimated useful lives as follows:

Buildings	40 years
Building improvements	20 years
Site improvements	20 years
Portables.....	20 years
Furniture and equipment.....	10 years
Vehicles	10 years
Computer-related assets	5 years

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. The District has the following sources that qualify for reporting in this category; these items are reported in the statement of net position:

- Deferred charge on refunding – results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Deferred outflows of resources related to pensions – includes a) changes of assumptions in the measurement of the net pension liability (asset), b) net difference between projected and actual earnings on pension plan investments and c) changes in proportion and differences between contributions and proportionate share of contributions, and d) District contributions subsequent to the measurement date of December 31, 2016.

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.

The following item arises only under a modified accrual basis of accounting and is reported in the governmental funds balance sheet; this item is deferred and recognized as an inflow of resources in the period that the amounts become available:

- Unavailable property tax revenue – consists of uncollected, delinquent property taxes.

The following sources are reported in both the statement of net position and the governmental funds balance sheet:

- Property taxes levied for future year – property taxes levied on January 1, 2017 for the fiscal year ending June 30, 2018.

The following sources are reported in the statement of net position:

- Deferred inflows of resources related to pensions – includes a) differences between expected and actual experience, b) changes of assumptions in the measurement of the net pension liability (asset), c) net differences between projected and actual earnings on pension plan investments, and d) changes in proportion and differences between contributions and proportionate share of contributions.

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

JORDAN SCHOOL DISTRICT

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.

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

- **Nonspendable** – This category includes fund balance amounts that cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained intact. Fund balance amounts related to inventories are classified as nonspendable.
- **Restricted** – This category includes net fund resources that are subject to external constraints placed on the use of the resources either a) imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments or b) imposed by law through constitutional provisions or enabling legislation. Restricted fund balance amounts include the following:
 - a) Unspent tax revenues for specific purposes (capital projects, debt service, transportation and reading achievement).
 - b) Remaining fund balances in the *Nutrition Services Fund*.
 - c) Donor-specified donations held in the *Jordan Education Foundation Fund*.
- **Committed** – This category includes amounts that can be used only for specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board of Education is the highest level of decision-making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (adoption of another resolution) to remove or revise the limitation. The Board of Education has committed fund balance amounts to the following purposes:
 - a) As defined in Utah law as an "undistributed reserve," the Board committed, for economic stabilization, up to five percent of the General Fund budgeted expenditures. Potential state budget cuts, disasters, immediate capital needs, and other significant events are circumstances or conditions that signal the need for stabilization. Additionally, the commitment is necessary to maintain liquidity (i.e., reducing any disparity between when financial resources are available to make payments and the maturity of related liabilities). Also defined by state law, the commitment is not to be used "in the negotiation or settlement of contract salaries for school district employees" and the use of this reserve requires a written resolution adopted by a majority vote of the Board of Education filed with the Utah State Board of Education and Utah State Auditor.
 - b) The Board committed an amount equal to its compensated absences liability which includes amounts for accrued vacation and sick leave incentive.
 - c) The Board committed an amount equal to the District's calculation of the amount needed to fully pay-down its retiree and OPEB benefit obligations to eligible employees.
 - d) The Board committed the fund balances in the Student Activities Fund for the schools' use and not general District use.
 - e) The Board committed the program balances within the Non K-12 Programs Fund for the programs' use and not general District use.
 - f) The Board committed the program balances within the Jordan Education Foundation Fund for the programs' use and not general District use.
 - g) The Board committed \$4.6 million for the West Jordan Feeder system to be used by June 30, 2021.
- **Assigned** – This category includes General Fund balance amounts intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The Board has by resolution authorized the business administrator to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment.

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Conversely, as discussed above, an additional action is essential to either remove or revise a commitment. The General Fund has assigned balances to school allocations, negotiated agreements, health insurance, and industrial insurance.

- **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 Flow Assumption** – It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.
- **Fund Balance Flow Assumption** – It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance (committed, assigned, and unassigned fund balances). Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

2. DEPOSITS AND INVESTMENTS

Deposits and investments are carried at fair value. A reconciliation of cash and investments at June 30, 2017 as shown on the financial statements is as follows:

Carrying amount of deposits	\$ 19,223,412
Carrying amount of investments:	
Mutual funds	370,367
Public Treasurers' Investment Fund	<u>343,241,536</u>
Total cash and investments	<u>\$ 362,835,315</u>
Governmental funds cash and investments	\$ 322,811,073
Internal service fund cash and investments	<u>36,473,284</u>
Total cash and investments, unrestricted	359,284,357
Investments restricted for debt service	<u>3,550,958</u>
Total cash and investments	<u>\$ 362,835,315</u>

The District complies with the State Money Management Act (*Utah Code* Title 51, Chapter 7) (the Act) and related Rules of the Money Management Council (the Council) in handling its depository and investing transactions. District funds are deposited in qualified depositories as defined by the Act. The Act also authorizes the District to invest in the Utah Public Treasurers' Investment Fund (PTIF), certificates of deposit, U.S. Treasury obligations, U.S. agency issues, high-grade commercial paper, banker's acceptances, repurchase agreements, corporate bonds, money market mutual funds, and obligations of governmental entities within the State of Utah.

The Act and Council rules govern the financial reporting requirements of qualified depositories in which public funds may be deposited and prescribe the conditions under which the designation of a depository shall remain in effect. The District considers the rules of the Council to be necessary and sufficient for adequate protection of its uninsured bank deposits.

Rules of the Council allow Jordan Education Foundation to invest private grants, contributions, and endowments in any deposit or investment authorized by the Act and certain investment funds, equity securities, fixed-income securities, and investment strategies with institutions that meet certain restrictions.

Deposits – At June 30, 2017, the District and the Foundation have the following deposits with financial institutions:

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	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Amount Insured</u>
Jordan School District	\$ 19,218,254	\$ 24,105,082	\$ 880,878
Jordan Education Foundation	5,158	8,989	8,989
Total deposits	<u>\$ 19,223,412</u>	<u>\$ 24,114,071</u>	<u>\$ 889,867</u>

- **Custodial Credit Risk** – Custodial credit risk for deposits is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk. At June 30, 2017, \$23,224,204 of the District's bank deposits was uninsured and uncollateralized. No deposits are collateralized nor are they required to be by state statute.

Investments – The District invests with the PTIF, the Foundation invests with the PTIF and private funds through brokers. The PTIF is an external local government investment pool managed by the Utah State Treasurer. The PTIF is authorized and makes investments in accordance with the Act. The Council provides regulatory oversight for the PTIF. Participant accounts with the PTIF are not insured or otherwise guaranteed by the State of Utah. Participants in the PTIF share proportionally in the income, costs, gains and losses from investment activities. The degree of risk of the PTIF depends upon the underlying portfolio, which primarily consists of money market securities held by the Utah State Treasurer, including investment-grade corporate notes, top-tier commercial paper, money market mutual funds, and certificates of deposit. The portfolio has a weighted average maturity of 55 days. The PTIF is not rated. The reported value of the pool is the same as the fair value of the pool shares. At June 30, 2017, the District has the following investments summarized by investment type:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>	
		<u>Less Than 1</u>	<u>1-5</u>
Jordan School District:			
Utah Public Treasurers' Investment Fund (PTIF)	\$ 342,523,940	\$ 342,523,940	\$ -
Jordan Education Foundation:			
Utah Public Treasurers' Investment Fund (PTIF)	717,596	717,596	-
Mutual funds	370,367	370,367	-
Total investments	<u>\$ 343,611,903</u>	<u>\$ 343,611,903</u>	<u>\$ -</u>

- **Interest Rate Risk** – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy for interest rate risk but manages its exposure to interest rate risk by complying with the Act, which requires that the remaining term to maturity of investments not exceed the period of availability of the funds invested. Except for endowments, the Act further limits the remaining term to maturity on all investments in commercial paper and banker's 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. The Foundation can invest private funds in fixed-income securities with a dollar-weighted average maturity not to exceed ten years.
- **Credit Risk** – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District does not have a formal investment policy for credit risk but manages its exposure to credit risk by complying with the Act and related rules. The Act and related rules limit investments in commercial paper to a first tier rating and investments in fixed-income and variable-rate securities to a rating of A or higher as rated by Moody's Investors Service, Inc. or by Standard and Poor's Corporation. The District's investment in the PTIF and the Foundation's investment in mutual funds are not rated.

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- **Concentration of Credit Risk** – Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The District does not have a formal investment policy for concentration of credit risk but manages this risk by complying with the Act and related rules. The Act limits investments in commercial paper and or corporate obligations to five percent of the District’s total portfolio with a single issuer. The Foundation can invest private funds in certain equity and fixed-income securities provided no more than five percent of all funds are invested in any one issuer and no more than twenty-five percent of all funds are invested in a particular industry. Also, for the Foundation’s investments in private funds, no more than seventy-five percent may be invested in equity securities and no more than five percent in collateralized mortgage obligations.
- **Custodial Credit Risk** – Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The District does not have a formal investment policy for custodial credit risk but manages this risk by complying with the Act and related rules. The Foundation’s investments are held in a brokerage account which is covered by Securities Investor Protection Corporation up to \$500,000.

3. FAIR VALUE MEASUREMENTS

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The District has the following recurring fair value measurements as of June 30, 2017:

- Mutual funds investing in marketable securities of \$370,367 are valued using quoted market prices (Level 1 inputs).
- Public Treasurers’ Investment Fund of \$343,241,536 is valued at the District’s position in the PTIF multiplied by the published fair value factor (Level 2 inputs).

4. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2017 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated				
Sites	\$ 84,890,265	\$ 32,104,849	\$ (20,453)	\$ 116,974,661
Construction in progress	7,525,134	31,310,832	-	38,835,966
Total capital assets, not being depreciated	92,415,399	63,415,681	(20,453)	155,810,627
Capital assets, being depreciated:				
Site improvements	43,877,307	677,129	-	44,554,436
Buildings	835,246,366	13,604,471	(406,457)	848,444,380
Equipment	69,429,396	4,754,667	(11,617,761)	62,566,302
Vehicles	27,062,060	3,063,059	(1,340,168)	28,784,951
Total capital assets, being depreciated	975,615,129	22,099,326	(13,364,386)	984,350,069
Accumulated depreciation for:				
Site improvements	17,411,511	2,270,396	-	19,681,907
Buildings	265,130,602	23,502,823	(406,457)	288,226,968
Equipment	39,486,284	8,860,399	(11,617,761)	36,728,922
Vehicles	16,586,064	2,066,562	(1,338,223)	17,314,403
Total accumulated depreciation	338,614,461	36,700,180	(13,362,441)	361,952,200
Total capital assets, being depreciated, net	637,000,668	(14,600,854)	(1,945)	622,397,869
Governmental activities capital assets, net	<u>\$ 729,416,067</u>	<u>\$ 48,814,827</u>	<u>\$ (22,398)</u>	<u>\$ 778,208,496</u>

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Depreciation expense for the year ended June 30, 2017 was charged to functions of the District as follows:

Governmental activities:

Instruction	\$ 27,472,427
Supporting services:	
Instructional staff	167,165
General district administration	704,346
School administration	1,102,303
Business	5,943
Operation and maintenance of facilities	3,277,653
Student transportation	2,215,870
Personnel, planning, and data processing	31,576
Nutrition services	1,722,897
Total depreciation expense, governmental activities	<u>\$ 36,700,180</u>

5. LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2017 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 40,619,000	\$ 35,905,000	\$ (12,009,000)	\$ 64,515,000	\$ 12,565,000
Qualified school construction bonds	9,000,000	-	-	9,000,000	-
Bond issuance premium	4,626,018	3,157,821	(1,226,003)	6,557,836	-
Total bonds payable, net	54,245,018	39,062,821	(13,235,003)	80,072,836	12,565,000
Net URS pension liability	163,139,639	40,912,516	(37,064,927)	166,987,228	-
Total OPEB obligation	5,083,866	182,066	(1,074,996)	4,190,936	-
Total District retirement liability	22,071,906	1,266,807	(4,077,948)	19,260,765	-
Accrued medical claims	8,926,027	29,089,180	(28,617,041)	9,398,166	9,398,166
Compensated absences obligation	3,225,151	3,621,259	(3,225,151)	3,621,259	3,078,070
Accrued workers compensation claims	444,915	565,938	(797,556)	213,297	213,297
Total governmental activity long-term liabilities	<u>\$ 257,136,522</u>	<u>\$ 114,700,587</u>	<u>\$ (88,092,622)</u>	<u>\$ 283,744,487</u>	<u>\$ 25,254,533</u>

General Obligation Bonds Payable – General obligation bonds payable at June 30, 2017 are comprised of the following general obligation issues and are serviced by property tax revenues received by the Debt Service Fund:

Series	Purpose	Original Amount	Interest Rate Range	True Interest Cost	Final Maturity Date	Current Outstanding Balance
2014	Bond Refunding	\$ 104,665,000	5.00%	1.00%	June 15, 2020*	\$ 80,180,000
2017	School Building	35,905,000	3.00% to 5.00%	2.97%	June 15, 2037	35,905,000
Total general obligation bonds payable as of June 30, 2017						116,085,000
Amount to be paid by Canyons School District						(51,570,000)
Amount to be paid by Jordan School District						<u>\$ 64,515,000</u>

* Bonds will be fully repaid on June 15, 2020 for Jordan School District and June 15, 2022 for Canyons School District.

All bonds are rated 'AAA' based on the guaranty provided by the Utah School Bond Default Avoidance Program. The District has an underlying rating of 'AAA' by Fitch Investors Service, Inc., and 'Aaa' by Moody's, as of the date

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of this Comprehensive Annual Financial Report. Debt service requirements to maturity, including interest for the general obligation bonds payable, are summarized below:

Year Ending June 30,	Principal	Interest	Total
2018	\$ 12,565,000	\$ 3,278,935	\$ 15,843,935
2019	13,195,000	2,206,125	15,401,125
2020	2,850,000	1,546,375	4,396,375
2021	1,475,000	1,403,875	2,878,875
2022	1,550,000	1,330,125	2,880,125
2023-2027	8,750,000	5,712,375	14,462,375
2028-2032	11,030,000	3,423,875	14,453,875
2033-2037	13,100,000	1,364,031	14,464,031
Total	<u>\$ 64,515,000</u>	<u>\$ 20,265,716</u>	<u>\$ 84,780,716</u>

Qualified School Construction Bonds – In September 2010, the Building Authority issued \$9,000,000 of lease revenue bonds (qualified school construction bonds) to supplement the construction costs of Fox Hollow Elementary School. The bonds accrue interest at a rate of 6.00 percent with a 4.94 percent subsidy received from the federal government to arrive at a net interest rate of 1.06 percent. However, due to Federal Sequestration the District anticipates receiving a 4.51 percent subsidy resulting in a net interest rate of 1.49 percent. Interest is payable semi-annually and the principal amount of \$9,000,000 is to be paid at maturity on June 15, 2027. The District transfers \$562,500 annually into a sinking fund. At June 30, 2017, the sinking fund has a balance of \$3,550,958. The District services the lease revenue bonds obligation from the Capital Projects Fund. The annual requirements to amortize all lease revenue bonds outstanding as of June 30, 2017, including interest payments, are listed as follows:

Year Ending June 30,	Principal	Net Interest	Total
2018	\$ -	\$ 134,080	\$ 134,080
2019	-	134,080	134,080
2020	-	134,080	134,080
2021	-	134,080	134,080
2022-2026	-	670,400	670,400
2027	9,000,000	134,080	9,134,080
Total	<u>\$ 9,000,000</u>	<u>\$ 1,340,800</u>	<u>\$ 10,340,800</u>

Compensated Absences – The District accrues vacation for twelve-month or full-year contract employees. Employees accrue between ten and twenty days each year depending upon length of service with the District, generally limited to a maximum number of days earned for one year. The District is liable to the employee for days earned but not taken. If an employee terminates, then payment is made; otherwise, scheduled vacation time off is allowed. Additionally, retiring employees, employed before June 30, 2006, are eligible to receive an unused sick leave bonus from the District. This bonus ranges from 25 to 30 percent of the value of sick leave accumulation, and is paid only upon retirement. Based on a present value calculation using the historical PTIF rate as the discount rate, the District estimates these obligations for qualifying employees at June 30, 2017 to be \$3,621,259. These obligations will be paid by the General Fund.

Accrued Medical Claims and Workers Compensation Claims – For a description of the District's self-insured medical and workers compensation liabilities, please see Note 10. These obligations will be paid by the Self-Insurance Fund.

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Net URS Pension Liability, Total OPEB Obligation, and Total District Retirement Liability – For a description of the District’s pension, OPEB, and retirement liabilities, please see Notes 9, 10, and 11. These obligations will be paid by the General Fund.

6. TRANSFERS

During the year ended June 30, 2017, the District made one transfer between funds. The District transferred \$175,023 from the General Fund to the Jordan Education Foundation Special Revenue Fund to cover administration expenditures of the Jordan Education Foundation.

7. COMMITMENTS

Construction – The District has two middle and one high school under construction. At June 30, 2017, the District has \$158,134,479 in open purchase orders for capital projects. The District anticipates spending \$87,526,889 during the fiscal year ending June 30, 2018 on building projects and an additional \$14,703,833 for other capital asset purchases. The restricted fund balance of the Capital Projects Fund will be used, along with future tax proceeds, to fund these projects.

Operating Leases – The District leases land and buildings under non-cancelable operating leases. Total costs for such leases were \$70,995 for the fiscal year ended June 30, 2017. The future minimum lease payments for these leases are as follows:

Year Ending June 30,	Amount
2018	\$ 50,739
2019	1,731

8. PROPERTY TAXES

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

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

The District’s property tax revenue is allocated to the funds based on the purpose of each tax levy and in proportion to each tax rate, except for the capital equalization levy. The capital equalization levy is allocated by the County to the District based on student enrollment and enrollment growth compared to other school districts within Salt Lake County; the District records property tax revenue from this levy in the Capital Projects Fund.

Incremental Taxes – In addition to property taxes the District levies for its own purposes, the District levies property taxes for redevelopment agencies (located within the boundaries of the District) in accordance with the Community Development and Renewal Agencies Act (*Utah Code* 17C-1). These taxes are forwarded directly by the County to the redevelopment agencies as these taxes are collected by the County.

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

During the year ended June 30, 2017, incremental taxes levied by the District for the redevelopment agencies totaling \$12,458,418 were recorded as revenue with an equivalent amount of expenditure in the other governmental funds (in the tax increment financing special revenue fund.)

9. STATE RETIREMENT PLANS

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

Defined Benefit Pension Plans (cost-sharing, multiple-employer plans):

- Public Employees Noncontributory Retirement System (Tier 1 Noncontributory System)
- Public Employees Contributory Retirement System (Tier 1 Contributory System)
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Contributory System)

Defined Contribution Plans (individual account plans):

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

District employees qualify for membership in the retirement systems if a) employment, contemplated to continue during a fiscal or calendar year, normally requires an average of 20 or more hours per week and the employee receives benefits normally provided by the District as approved by the Utah State Retirement Board, b) the employee is a classified school employee whose employment normally requires an average of 20 hours or more per week regardless of benefits, c) the employee is a teacher who teaches half-time or more and receives benefits normally provided by the District as approved by the Utah State Retirement Board, or d) the employee is an appointed officer.

Title 49 of the *Utah Code* grants the authority to establish and amend the benefit terms to 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.

The Tier 2 systems became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the systems, are members of the Tier 2 systems.

Benefits Provided – The URS provides retirement, disability, and death benefits to participants in the defined benefit pension plans. Retirement benefits are determined from 1.5% to 2.0% 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.

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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, 2017, District required contribution rates for the plans were as follows:

	Defined Benefit Plans Rates				District Rates for 401(k) Plan	Totals
	District Contributions	Amortization of UAAL*	Employee Paid	Paid by District for Employee		
Tier 1 Noncontributory System	12.25%	9.94%	-	-	1.50%	23.69%
Tier 1 Contributory System	5.45%	12.25%	1.00%	5.00%	-	23.70%
Tier 2 Contributory System**	8.30%	9.94%	-	-	1.78%	20.02%
Tier 2 Defined Contribution Plan**	0.08%	9.94%	-	-	10.00%	20.02%

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

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

Employees can make additional contributions to defined contribution plans, up to applicable plan and Internal Revenue Code limits.

For the year ended June 30, 2017, District and employee contributions to the plans were as follows:

	District Contributions	Employee Contributions
Tier 1 Noncontributory System	\$ 29,059,245	\$ -
Tier 1 Contributory System	92,105	5,204
Tier 2 Contributory System*	7,059,217	-
401(k) Plan	3,458,463	2,411,837
457 Plan and other individual plans	-	331,698

* Tier 2 plan contributions include required contributions to finance the unfunded actuarial accrued liability of the Tier 1 plans and for death benefits.

Pension Assets and Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2017, the District reported an asset of zero and a liability of \$166,987,228 for its proportionate share of the net pension liability (asset) for the following plans:

	Net Pension Asset	Net Pension Liability
Tier 1 Noncontributory System	\$ -	\$ 165,370,867
Tier 1 Contributory System	-	1,146,244
Tier 2 Contributory System	-	470,117
Total	<u>\$ -</u>	<u>\$ 166,987,228</u>

The net pension liability (asset) were measured as of December 31, 2016, and the total pension liability was determined by an actuarial valuation as of January 1, 2016, rolled-forward using generally accepted actuarial procedures. The District's proportion of the net pension liability (asset) is equal to the ratio of the District's actual contributions compared to the total of all employer contributions during the plan year. The following presents the

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District's proportionate percentage of the collective net pension liability (asset) at December 31, 2016 and the change in its proportion since the prior measurement date for each plan:

	Proportionate Share	
	2016	Change
Tier 1 Noncontributory System	5.1025951%	-0.0493294%
Tier 1 Contributory System	2.0918477%	0.0126452%
Tier 2 Contributory System	4.2144309%	0.0068160%

For the year ended June 30, 2017, the District recognized pension expense of \$39,050,275 for the defined benefit pension plans and pension expense of \$3,458,463 for the defined contribution plans. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to defined benefit pension plans from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 9,311,205
Changes of assumptions	17,837,831	2,093,917
Net difference between projected and actual earnings on pension plan investments	31,748,287	9,113,707
Changes in proportion and differences between contributions and proportionate share of contributions	373,775	1,153,020
District contributions subsequent to the measurement date	18,500,774	-
Total	<u>\$ 68,460,667</u>	<u>\$ 21,671,849</u>

The \$18,500,774 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date of December 31, 2016 will be recognized as a reduction of the net pension liability (asset) in the year ending June 30, 2018. 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,	Deferred Outflows (Inflows) of Resources
2018	\$ 8,507,667
2019	8,939,437
2020	11,964,017
2021	(1,275,376)
2022	12,373
Thereafter	139,925

Actuarial Assumptions – The total pension liability in the January 1, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60%
Salary increases	3.35% - 10.35%, average, including inflation
Investment rate of return	7.20%, net of pension plan investment expense, including inflation

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Mortality rates were based on the RP-2000 mortality tables or were developed from actual experience, based on 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, 2016 valuation were based on the results of an actuarial experience study for the five-year period ended December 31, 2013. Changes of assumptions that affected measurement of the total pension liability since the prior measurement date include adjustments for inflation, salary increases, payroll growth, post retirement mortality, preretirement mortality, and certain demographics to more closely reflect actual experience.

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	Expected Return Arithmetic Basis		
	Target Allocation	Real Return Arithmetic Basis	Long-Term Expected Real Rate of Return
Equity securities	40%	7.06%	2.82%
Debt securities	20%	0.80%	0.16%
Real assets	13%	5.10%	0.66%
Private equity	9%	11.30%	1.02%
Absolute return	18%	3.15%	0.57%
Cash and cash equivalents	0%	0.00%	0.00%
Total	100%		5.23%
Inflation			2.60%
Expected arithmetic nominal return			7.83%

The 7.20% assumed investment rate of return is comprised of an inflation rate of 2.60% and a real return of 4.60% that is net of investment expense.

Discount Rate – The discount rate used to measure the total pension liability was 7.20%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates, actuarially determined and certified by the Utah State Retirement Board. Based on those assumptions, the pension plan’s 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. The discount rate was not changed from the prior measurement date.

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 7.20%, 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 (6.20%) or 1-percentage-point higher (8.20%) than the current rate:

JORDAN SCHOOL DISTRICT

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
District's proportionate share of the net pension (asset) liability:			
Tier 1 Noncontributory System	\$ 303,210,483	\$ 165,370,867	\$ 49,847,811
Tier 1 Contributory System	2,818,018	1,146,244	(273,558)
Tier 2 Contributory System	3,199,925	470,117	(1,606,586)
Total	<u>\$ 309,228,426</u>	<u>\$ 166,987,228</u>	<u>\$ 47,967,667</u>

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

Payables to the Pension Plans – At June 30, 2017, the District reported payables of \$7,479,526 for contributions to defined benefit pension plans and \$393,912 for contributions to defined contribution plans.

10. DISTRICT RETIREMENT PLANS

Plan Description – The District retirement plan provides retirement income to employees who qualify for state retirement and were hired before July 1, 2006. The retirement plan is a single-employer defined benefit pension plan offered and administered by the District. No assets are accumulated in a trust that meets the criteria of generally accepted accounting standards. The District retirement plan does not issue a publicly available report.

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

Employees Covered by Benefit Terms – At June 30, 2017, the following employees were covered by the benefit terms:

Active employees	1,275
Inactive employees or beneficiaries currently receiving benefit payments	<u>630</u>
Total	<u><u>1,905</u></u>

The District retirement plan is closed to new entrants.

Total Retirement Liability – The District's total retirement liability of \$19,260,765 was measured as of June 30, 2017 and was determined by an actuarial valuation as of that date. The District has set aside resources for the liability by committing a portion of fund balance in the General Fund.

Actuarial Assumptions and Other Inputs – The total retirement liability in the June 30, 2017 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	2.50%, average, including inflation
Discount rate	4.0%

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

Mortality rates were based on RP-2000 Healthy Mortality Tables for Males or Females, as appropriate, with adjustments for future improvement in mortality based on Scale AA.

JORDAN SCHOOL DISTRICT

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

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the year then ended.

Changes in the Total Retirement Liability – The following presents the retirement liability activity for the year ended June 30, 2017:

Balance of total District retirement liability at June 30, 2016	\$ 22,071,906
Changes for the year:	
Service cost	446,817
Interest	819,990
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions or other inputs	-
Benefit payments	<u>(4,077,948)</u>
Net changes	<u>(2,811,141)</u>
Balance of total District retirement liability at June 30, 2017	<u>\$ 19,260,765</u>

No changes of benefit terms occurred in 2017.

No changes in assumptions and other inputs occurred in 2017.

Sensitivity of the total District retirement liability to changes in the discount rate – The following presents the District's total retirement liability calculated using the discount rate of 4.0%, as well as what the District's total retirement liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.0%) or 1-percentage-point higher (5.0%) than the current discount rate:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
	<u>(3.0%)</u>	<u>(4.0%)</u>	<u>(5.0%)</u>
Total retirement liability - District retirement plan	<u>\$ 19,823,360</u>	<u>\$ 19,260,765</u>	<u>\$ 18,704,744</u>

Retirement Expense and Deferred Outflows and Inflows of Resources Related to the District's Retirement Plan – For the year ended June 30, 2017, the District recognized retirement expense of \$1,266,807. At June 30, 2017, the District reported no deferred outflows of resources and no deferred inflows of resources related to the District's retirement plan.

11. OTHER POST-EMPLOYMENT BENEFIT (OPEB) PLAN

Plan Description – The District provides OPEB for employees hired before July 1, 2006 and who have worked at least ten full-time equivalent years in the District, have retired from the District, and qualify for state retirement. The District's OPEB plan is a single-employer defined benefit plan administered by the District. No assets are accumulated in a trust that meets the criteria of generally accepted accounting standards.

Benefits Provided – The OPEB plan provides medical insurance similar to that offered to active employees. Employees retiring after June 30, 2006 may purchase health insurance at percentages of the total District premium as follows: first eighteen months at 102.0%, next six months at 110.0%, and to age 65 at full cost (currently at 178.0% of the District rate).

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Employees Covered by Benefit Terms – At June 30, 2017, the following employees were covered by the benefit terms:

Active employees	2,581
Inactive employees or beneficiaries currently receiving benefit payments	<u>89</u>
Total	<u><u>2,670</u></u>

The OPEB plan is closed to new entrants.

Total OPEB Obligation – The District's total OPEB obligation of \$4,190,936 was measured as of June 30, 2017 and was determined by an actuarial valuation as of that date. The District has set aside resources for the obligation by committing a portion of fund balance in the General Fund.

Actuarial Assumptions and Other Inputs – The total OPEB obligation in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.3%
Discount rate	4.0%
Healthcare cost trend rates	7.3% for 2017, decreasing per year to an ultimate rate of 4.3% for 2085 and later years

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

Mortality rates were based on RP-2000 Healthy Mortality Tables for Males or Females, as appropriate, with adjustments for future improvement in mortality based on Scale AA.

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

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the year then ended.

Changes in the Total OPEB Obligation- The following presents the OPEB obligation activity for the year ended June 30, 2017:

	<u>Total OPEB Obligation</u>
Balance of total OPEB obligation at June 30, 2016	\$ 5,083,866
Changes for the year:	
Service cost	-
Interest	182,066
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions or other inputs	-
Benefit payments	<u>(1,074,996)</u>
Net changes	<u>(892,930)</u>
Balance of total OPEB obligation at June 30, 2017	<u><u>\$ 4,190,936</u></u>

No changes of benefit terms occurred in 2017.

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No changes in assumptions and other inputs occurred in 2017.

Sensitivity of the Total OPEB Obligation to Changes in the Discount Rate – The following presents the District's total OPEB obligation calculated using the discount rate of 4.0%, as well as what the District's total OPEB obligation would be if it were calculated using a discount rate that is 1-percentage-point lower (3.0%) or 1-percentage-point higher (5.0%) than the current discount rate:

	<u>1% Decrease (3.0%)</u>	<u>Discount Rate (4.0%)</u>	<u>1% Increase (5.0%)</u>
Total OPEB obligation	<u>\$ 4,572,760</u>	<u>\$ 4,190,936</u>	<u>\$ 3,863,634</u>

Sensitivity of the Total OPEB Obligation to Changes in the Healthcare Cost Trend Rate – The following presents the District's total OPEB liability calculated using the healthcare cost trend rate of 7.3% decreasing to 4.3%, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (6.3% decreasing to 3.3%) or 1-percentage-point higher (8.3% decreasing to 5.3%) than the current healthcare cost trend rates:

	<u>1% Decrease (6.3% decreasing to 3.3%)</u>	<u>Healthcare Cost Trend Rates (7.3% decreasing to 4.3%)</u>	<u>1% Increase (8.3% decreasing to 5.3%)</u>
Total OPEB obligation	<u>\$ 3,988,922</u>	<u>\$ 4,190,936</u>	<u>\$ 4,417,005</u>

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB – For the year ended June 30, 2017, the District recognized OPEB expense of \$182,066. At June 30, 2017, the District reported no deferred outflows of resources and no deferred inflows of resources related to OPEB.

12. RESTATEMENT

In 2017, the District adopted Government Accounting Standards Board Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68* and Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

The new standards require the District to recognize liabilities in its government-wide financial statements for the total liabilities related to the District's retirement plan and the District's OPEB plan. The District is required to recognize retirement expense and OPEB expense and report deferred outflows of resources and deferred inflows of resources related to these plans.

The governmental fund financial statements of the District are not affected by these new standards. Plan expenditures in the governmental funds continue to be recognized equal to the total of a) amounts paid by the District to the plans and b) the change between the beginning and ending balances of amounts of contributions currently payable to the plans.

The beginning net position reported in the government-wide financial statements of the District has been restated to reflect the new standards as follows:

JORDAN SCHOOL DISTRICT

Net position - June 30, 2016 - as originally stated	\$ 862,887,481
Restatements:	
Net retirement/OPEB asset	(31,328,549)
Total District retirement liability	(22,071,906)
Total OPEB obligation	<u>(5,083,866)</u>
Net position - June 30, 2016 - as restated	<u><u>\$ 804,403,160</u></u>

The notes to the basic financial statements now include additional information about the defined benefit plans. Also, the District will be presenting in required supplementary information ten year schedules containing changes in the total retirement liability and the total OPEB obligation for each year presented and related ratios. Because this is the first year such information is available, only one year of required supplementary information is presented with these financial statements; information for additional years will be presented in future years as it becomes available.

13. RISK MANAGEMENT

The Self-Insurance Fund, an internal service fund, was established to pay self-insurance claims for health and accident coverage. Health insurance is provided to qualified District employees whereas all District employees are covered for worker's compensation. The District carries commercial insurance, which covers catastrophic claims over \$225,000 for health coverage and over \$400,000 for workers compensation coverage. The fund collects premiums, as established by the District and the plan administrator, from other District funds. As of June 30, 2017, the District has recorded estimates of claims incurred but not reported of \$9,398,166 and \$213,297 for medical claims and workers compensation claims, respectively. These liabilities are based on experience and information provided by the plan administrator and does not include costs to process the claims or reinsurance premiums.

The following table shows a history of accrued medical claims for the years ended June 30, 2017 and 2016:

	<u>2017</u>	<u>2016</u>	<u>Change</u>
Accrued medical claims (beginning of year)	\$ 8,926,027	\$ 9,541,719	\$ (615,692)
Claims (including incurred but not reported)	29,089,180	28,882,719	206,461
Payments of claims	<u>(28,617,041)</u>	<u>(29,498,411)</u>	881,370
Accrued medical claims (end of year)	<u><u>\$ 9,398,166</u></u>	<u><u>\$ 8,926,027</u></u>	<u><u>\$ 472,139</u></u>

The following table shows a history of accrued workers compensation claims for the years ended June 30, 2017 and 2016:

	<u>2017</u>	<u>2016</u>	<u>Change</u>
Accrued workers compensation claims (beginning of year)	\$ 444,915	\$ 255,370	\$ 189,545
Claims (including incurred but not reported)	565,938	888,245	(322,307)
Payments of claims	<u>(797,556)</u>	<u>(698,700)</u>	(98,856)
Accrued workers compensation claims (end of year)	<u><u>\$ 213,297</u></u>	<u><u>\$ 444,915</u></u>	<u><u>\$ (231,618)</u></u>

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

JORDAN SCHOOL DISTRICT

14. LITIGATION

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

15. GRANTS

The District receives significant financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements, and are subject to audit by the District's independent auditors and other governmental auditors. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable fund. Based on prior experience, District administration believes such disallowance, if any, would be insignificant.

JORDAN SCHOOL DISTRICT

Required Supplementary Information

Schedule of Changes in the District's Total OPEB Obligation and Related Ratios

Last Plan Year

	<u>2017</u>
Total OPEB obligation:	
Service cost	\$ -
Interest	182,066
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions and other inputs	-
Benefit payments	<u>(1,074,996)</u>
Net change in total OPEB obligation	(892,930)
Total OPEB obligation - beginning	<u>5,083,866</u>
Total OPEB obligation - ending	<u><u>\$ 4,190,936</u></u>
Covered-employee payroll	\$ 50,107,679
Total OPEB obligation as a percentage of covered-employee payroll	8.4%

This schedule is intended to show information for ten years; prior-year information is not available. Additional information will be displayed as it becomes available.

JORDAN SCHOOL DISTRICT

Required Supplementary Information

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

Last Plan Year

	<u>2017</u>
Total retirement liability - District retirement plan:	
Service cost	\$ 446,817
Interest	819,990
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions and other inputs	-
Benefit payments	<u>(4,077,948)</u>
Net change in total retirement liability - District retirement plan	(2,811,141)
Total retirement liability - beginning	<u>22,071,906</u>
Total retirement liability - ending	<u><u>\$ 19,260,765</u></u>
Covered-employee payroll	\$ 50,107,679
Total retirement liability as a percentage of covered-employee payroll	38.4%

This schedule is intended to show information for ten years; prior-year information is not available. Additional information will be displayed as it becomes available.

JORDAN SCHOOL DISTRICT

Required Supplementary Information

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

Last Three Plan (Calendar) Years

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Tier 1 Noncontributory System:			
District's proportion of the net pension liability (asset)	5.1025951%	5.1519245%	5.1373968%
District's proportionate share of the net pension liability (asset)	\$ 165,370,867	\$ 161,836,702	\$ 129,078,568
District's covered employee payroll	\$ 135,572,113	\$ 137,717,333	\$ 141,673,010
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	121.98%	117.51%	91.11%
Plan fiduciary net position as a percentage of the total pension liability (asset)	84.9%	84.5%	87.2%
Tier 1 Contributory System:			
District's proportion of the net pension liability (asset)	2.0918477%	2.0792025%	2.2192353%
District's proportionate share of the net pension liability (asset)	\$ 1,146,244	\$ 1,302,937	\$ 243,336
District's covered employee payroll	\$ 560,756	\$ 658,644	\$ 816,179
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	204.41%	197.82%	29.8%
Plan fiduciary net position as a percentage of the total pension liability (asset)	93.4%	92.4%	98.7%
Tier 2 Contributory System			
District's proportion of the net pension liability (asset)	4.2144309%	4.2076149%	4.5352734%
District's proportionate share of the net pension liability (asset)	\$ 470,117	\$ (9,185)	\$ (137,439)
District's covered employee payroll	\$ 34,561,678	\$ 27,168,733	\$ 22,176,805
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	1.36%	-0.03%	-0.6%
Plan fiduciary net position as a percentage of the total pension liability (asset)	95.1%	100.2%	103.5%

This schedule is intended to show information for ten years; prior-year information is not available. Additional information will be displayed as it becomes available.

JORDAN SCHOOL DISTRICT

Required Supplementary Information

Schedules of District Contributions - Utah Retirement Systems

Last Three Fiscal Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Tier 1 Noncontributory System:			
Contractually required contribution	\$ 29,059,245	\$ 29,535,553	\$ 29,515,696
Contributions in relation to the contractually required contribution	<u>(29,059,245)</u>	<u>(29,535,553)</u>	<u>(29,515,696)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 134,863,756	\$ 136,890,577	\$ 139,443,813
Contributions as a percentage of covered-employee payroll	21.5%	21.6%	21.2%
Tier 1 Contributory System:			
Contractually required contribution	\$ 92,105	\$ 108,260	\$ 125,970
Contributions in relation to the contractually required contribution	<u>(92,105)</u>	<u>(108,260)</u>	<u>(125,970)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 520,367	\$ 611,635	\$ 727,168
Contributions as a percentage of covered-employee payroll	17.7%	17.7%	17.3%
Tier 2 Contributory System:			
Contractually required contribution	\$ 7,059,217	\$ 5,584,710	\$ 4,430,218
Contributions in relation to the contractually required contribution	<u>(7,059,217)</u>	<u>(5,584,710)</u>	<u>(4,430,218)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 38,701,839	\$ 30,610,544	\$ 24,560,938
Contributions as a percentage of covered-employee payroll	18.2%	18.2%	18.0%

This schedule is intended to show information for ten years; prior-year information is not available. Additional information will be displayed as it becomes available.

JORDAN SCHOOL DISTRICT

Notes to Required Supplementary Information

Note A. Changes in Assumptions and Benefit Terms-OPEB

Changes of benefit terms: None.

Changes of assumptions: None.

Note B. Changes in Assumptions and Benefit Terms-District Retirement Plan

Changes of benefit terms: None.

Changes of assumptions: None.

Note C. Changes in Assumptions-Utah Retirement Systems

Amounts reported in plan year 2016 reflect the following assumption changes adopted from the January 1, 2016 valuation:

- The investment return assumption was decreased from 7.50% to 7.20%.
- The inflation assumption decreased from 2.75% to 2.60%.
- With the decrease in the assumed rate of inflation, both the payroll growth and wage inflation assumptions were decreased by 0.15% from the prior year's assumption.

Amounts reported in plan year 2015 reflect the following assumption changes adopted from the January 1, 2015 valuation:

- The wage inflation assumption for all employee groups was decreased from 3.75% to 3.50%.
- The rate of salary increases assumption for most groups was modified.
- The payroll growth assumption was decreased from 3.50% to 3.25%.
- The post retirement mortality assumption for female educators showed an improvement.
- Minor adjustments to the preretirement mortality assumption were made.
- Certain demographic assumptions were changed that generally resulted in a) an increase in members anticipated to terminate employment prior to retirement, b) a slight decrease in members expected to become disabled, and c) a slight increase in the expected age of retirement.

Note D. Schedules of District Contributions-Utah Retirement Systems

Contributions as a percentage of covered-employee payroll may be different than the Utah State Retirement Board certified rate due to rounding or other administrative issues. Required contributions from Tier 2 plans to finance the unfunded actuarial accrued liability of the Tier 1 plans are reported as contributions to the Tier 2 plans.

**Combining and Individual Fund
Financial Statements and Schedules**

JORDAN SCHOOL DISTRICT

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JORDAN SCHOOL DISTRICT

Major Governmental Funds June 30, 2017

General Fund

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

Debt Service Fund

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

Capital Projects Fund

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

JORDAN SCHOOL DISTRICT

Comparative Balance Sheets

General Fund

A Major Governmental Fund

June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets:		
Cash and investments	\$ 207,423,400	\$ 189,986,810
Accounts receivable:		
Property taxes	76,378,685	71,936,740
Other local	238,133	308,246
State of Utah	635,780	286,217
Federal government	7,144,365	8,882,124
Inventories	1,048,049	1,062,366
Total assets	<u>\$ 292,868,412</u>	<u>\$ 272,462,503</u>
Liabilities:		
Accounts payable	\$ 2,564,078	\$ 1,986,813
Accrued payroll and related benefits	33,090,431	31,461,241
Unearned revenue:		
Local	133,343	121,829
State of Utah	21,042,063	20,905,145
Federal government	1,707,719	1,545,859
Total liabilities	<u>58,537,634</u>	<u>56,020,887</u>
Deferred inflows of resources:		
Unavailable property tax revenue	873,151	1,078,407
Property taxes levied for future year	75,320,634	70,743,037
Total deferred inflows of resources	<u>76,193,785</u>	<u>71,821,444</u>
Fund Balances:		
Nonspendable:		
Inventories	1,048,049	1,062,366
Restricted for:		
Property tax programs	5,733,128	6,010,166
Committed to:		
Contractual obligations	2,296,770	1,842,647
Economic stabilization	17,400,000	16,700,000
Compensated absences	3,621,259	3,225,151
Retiree benefits	48,945,833	52,528,487
West Jordan feeder system	4,358,914	-
Assigned to:		
Educational programs	6,483,836	6,797,029
Personnel	31,178,576	19,950,186
Unassigned	37,070,628	36,504,140
Total fund balances	<u>158,136,993</u>	<u>144,620,172</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 292,868,412</u>	<u>\$ 272,462,503</u>

JORDAN SCHOOL DISTRICT

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

General Fund

A Major Governmental Fund

Year Ended June 30, 2017

With Comparative Totals for 2016

	2017			2016
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Property taxes	\$ 72,215,600	\$ 73,914,151	\$ 1,698,551	\$ 70,443,092
Interest	1,390,000	2,317,208	927,208	1,527,182
Other local	7,122,592	8,280,040	1,157,448	7,713,261
State sources	230,539,414	227,932,411	(2,607,003)	217,432,316
Federal sources	18,974,548	16,608,010	(2,366,538)	16,630,763
Total revenues	<u>330,242,154</u>	<u>329,051,820</u>	<u>(1,190,334)</u>	<u>313,746,614</u>
Expenditures:				
Current:				
Instruction	229,007,313	210,067,176	18,940,137	200,689,103
Supporting services:				
Students	12,308,995	11,997,632	311,363	11,296,375
Instructional staff	21,860,185	14,231,029	7,629,156	13,246,639
General district administration	2,359,336	2,511,140	(151,804)	2,121,286
School administration	22,997,000	21,906,876	1,090,124	21,317,489
Business	3,432,368	2,953,600	478,768	3,246,676
Operation and maintenance of facilities	36,285,705	32,791,320	3,494,385	32,543,189
Student transportation	13,125,019	11,607,846	1,517,173	11,307,750
Personnel, planning, and data processing	8,100,748	7,293,357	807,391	7,265,266
Total expenditures	<u>349,476,669</u>	<u>315,359,976</u>	<u>34,116,693</u>	<u>303,033,773</u>
Excess (deficiency) of revenues over (under) expenditures	(19,234,515)	13,691,844	32,926,359	10,712,841
Other financing sources (uses):				
Transfer out	<u>(174,138)</u>	<u>(175,023)</u>	<u>(885)</u>	<u>(171,461)</u>
Net change in fund balances	(19,408,653)	13,516,821	32,925,474	10,541,380
Fund balance - beginning	<u>144,620,172</u>	<u>144,620,172</u>	<u>-</u>	<u>134,078,792</u>
Fund balance - ending	<u>\$ 125,211,519</u>	<u>\$ 158,136,993</u>	<u>\$ 32,925,474</u>	<u>\$ 144,620,172</u>

JORDAN SCHOOL DISTRICT

Comparative Balance Sheets

Debt Service Fund

A Major Governmental Fund

June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets:		
Cash and investments	\$ 4,010,174	\$ 3,069,357
Accounts receivable:		
Property taxes	12,761,595	14,287,611
Other local	7,208	8,967
Total assets	<u>\$ 16,778,977</u>	<u>\$ 17,365,935</u>
Deferred inflows of resources:		
Unavailable property tax revenue	\$ 173,632	\$ 228,299
Property taxes levied for future year	12,563,703	14,067,695
Total deferred inflows of resources	<u>12,737,335</u>	<u>14,295,994</u>
Fund balances:		
Restricted for:		
Debt service	<u>4,041,642</u>	<u>3,069,941</u>
Total deferred inflows of resources and fund balances	<u>\$ 16,778,977</u>	<u>\$ 17,365,935</u>

JORDAN SCHOOL DISTRICT

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

A Major Governmental Fund

Year Ended June 30, 2017

With Comparative Totals for 2016

	2017			2016
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Property taxes	\$ 14,841,000	\$ 14,864,075	\$ 23,075	\$ 14,939,455
Interest	50,000	104,880	54,880	71,381
Total revenues	<u>14,891,000</u>	<u>14,968,955</u>	<u>77,955</u>	<u>15,010,836</u>
Expenditures:				
Debt service:				
Bond principal	12,009,000	12,009,000	-	11,497,000
Bond interest	1,987,795	1,987,795	-	2,503,425
Paying agent fees and other	7,500	459	7,041	672
Total expenditures	<u>14,004,295</u>	<u>13,997,254</u>	<u>7,041</u>	<u>14,001,097</u>
Excess of revenues over expenditures/net change in fund balances	886,705	971,701	84,996	1,009,739
Fund balance - beginning	<u>3,069,941</u>	<u>3,069,941</u>	-	<u>2,060,202</u>
Fund balance - ending	<u>\$ 3,956,646</u>	<u>\$ 4,041,642</u>	<u>\$ 84,996</u>	<u>\$ 3,069,941</u>

JORDAN SCHOOL DISTRICT

Comparative Balance Sheets
Capital Projects Fund
A Major Governmental Fund
June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets:		
Cash and investments	\$ 92,925,113	\$ 86,167,244
Investments restricted for debt service	3,550,958	3,027,671
Accounts receivable:		
Property taxes	<u>43,425,250</u>	<u>44,175,937</u>
Total assets	<u><u>\$ 139,901,321</u></u>	<u><u>\$ 133,370,852</u></u>
Liabilities:		
Accounts and contracts payable	<u>\$ 6,968,190</u>	<u>\$ 3,682,448</u>
Deferred inflows of resources:		
Unavailable property tax revenue	368,144	353,944
Property taxes levied for future year	<u>43,213,392</u>	<u>43,747,191</u>
Total deferred inflows of resources	<u><u>43,581,536</u></u>	<u><u>44,101,135</u></u>
Fund balances:		
Restricted for:		
Debt service	3,550,958	3,027,671
Capital projects	<u>85,800,637</u>	<u>82,559,598</u>
Total liabilities, deferred inflows of resources, and fund balances	<u><u>\$ 139,901,321</u></u>	<u><u>\$ 133,370,852</u></u>

JORDAN SCHOOL DISTRICT**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Capital Projects Fund****A Major Governmental Fund**

Year Ended June 30, 2017

With Comparative Totals for 2016

	2017			2016
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local sources:				
Property taxes	\$ 43,586,524	\$ 40,736,723	\$ (2,849,801)	\$ 33,945,004
Capital equalization payments	-	426,882	426,882	3,911,776
Interest	510,000	1,042,828	532,828	435,016
Other local	-	-	-	7,469
Total local sources	44,096,524	42,206,433	(1,890,091)	38,299,265
State sources:				
Capital equalization	93,741	93,741	-	393,054
Federal sources:				
QSCB interest subsidy	412,144	413,923	1,779	413,367
Other federal	-	-	-	30,642
Total federal sources	412,144	413,923	1,779	444,009
Total revenues	44,602,409	42,714,097	(1,888,312)	39,136,328
Expenditures:				
Sites and improvements	32,468,151	30,488,350	1,979,801	609,542
Buildings	58,453,277	45,568,047	12,885,230	26,561,693
Equipment and vehicles	12,932,614	5,297,135	7,635,479	4,807,729
Issuance costs	212,821	212,821	-	-
Interest and fees	605,000	540,020	64,980	540,548
Other capital outlay	1,670,014	2,446,400	(776,386)	945,889
Total expenditures	106,341,877	84,552,773	21,789,104	33,465,401
Excess (deficiency) of revenues over (under) expenditures	(61,739,468)	(41,838,676)	19,900,792	5,670,927
Other financing sources (uses):				
General obligation bonds issued	35,905,000	35,905,000	-	-
Bond premium	3,157,821	3,157,821	-	-
Proceeds from sale of capital assets	6,498,151	6,540,181	42,030	8,940,603
Total other financing sources (uses)	45,560,972	45,603,002	42,030	8,940,603
Net change in fund balances	(16,178,496)	3,764,326	19,942,822	14,611,530
Fund balance - beginning	85,587,269	85,587,269	-	70,975,739
Fund balance - ending	<u>\$ 69,408,773</u>	<u>\$ 89,351,595</u>	<u>\$ 19,942,822</u>	<u>\$ 85,587,269</u>

JORDAN SCHOOL DISTRICT

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JORDAN SCHOOL DISTRICT

Nonmajor Governmental Funds June 30, 2017

Special Revenue Funds

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

- Nutrition Services Fund – to account for the operation of the school lunch and breakfast programs.
- Student Activities Fund – to account for the receipts and disbursement of monies for student activities and organizations at the individual schools.
- Non K-12 Programs Fund – to account for the operation of preschool, adult education, and community recreation programs.
- Tax Increment Financing Fund – to account for taxes which flow through to other governments.
- Jordan Education Foundation Fund – to account for funds secured from the private sector which are used to enhance public education programs within the District.

JORDAN SCHOOL DISTRICT

**Combining Balance Sheet
Nonmajor Governmental Funds**

June 30, 2017

	Special Revenue				Jordan Education Foundation	Total Nonmajor Governmental Funds
	Nutrition Services	Student Activities	Non K-12 Programs	Tax Increment Financing		
Assets:						
Cash and investments	\$ 5,361,865	\$ 8,213,415	\$ 3,783,985	\$ -	\$ 1,093,121	\$ 18,452,386
Accounts receivable:						
Property taxes	-	-	801,678	13,650,328	-	14,452,006
State of Utah	1,627,181	-	363,338	-	-	1,990,519
Federal government	167,416	-	516,939	-	-	684,355
Inventories	1,495,999	-	-	-	-	1,495,999
Total assets	<u>\$ 8,652,461</u>	<u>\$ 8,213,415</u>	<u>\$ 5,465,940</u>	<u>\$ 13,650,328</u>	<u>\$ 1,093,121</u>	<u>\$ 37,075,265</u>
Liabilities:						
Accounts payable	\$ 28,493	\$ 1,180,372	\$ 14,616	\$ -	\$ 8,169	\$ 1,231,650
Unearned revenue:						
Local	444,795	19,759	97,161	-	-	561,715
State of Utah	-	-	1,856,931	-	-	1,856,931
Federal government	-	-	48,494	-	-	48,494
Total liabilities	<u>473,288</u>	<u>1,200,131</u>	<u>2,017,202</u>	<u>-</u>	<u>8,169</u>	<u>3,698,790</u>
Deferred inflows of resources:						
Unavailable property tax revenue	-	-	16,342	150,328	-	166,670
Property taxes levied for future year	-	-	780,099	13,500,000	-	14,280,099
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>796,441</u>	<u>13,650,328</u>	<u>-</u>	<u>14,446,769</u>
Fund balances:						
Nonspendable:						
Inventories	1,495,999	-	-	-	-	1,495,999
Restricted for:						
Nutrition services	6,683,174	-	-	-	-	6,683,174
Donated purposes	-	-	-	-	982,894	982,894
Committed to:						
Students	-	7,013,284	2,652,297	-	102,058	9,767,639
Total fund balances	<u>8,179,173</u>	<u>7,013,284</u>	<u>2,652,297</u>	<u>-</u>	<u>1,084,952</u>	<u>18,929,706</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 8,652,461</u>	<u>\$ 8,213,415</u>	<u>\$ 5,465,940</u>	<u>\$ 13,650,328</u>	<u>\$ 1,093,121</u>	<u>\$ 37,075,265</u>

JORDAN SCHOOL DISTRICT

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2017**

	Special Revenue					Total Nonmajor Governmental Funds
	Nutrition Services	Student Activities	Non K-12 Programs	Tax Increment Financing	Jordan Education Foundation	
Revenues:						
Property taxes	\$ -	\$ -	\$ 1,378,444	\$ 12,458,418	\$ -	\$ 13,836,862
Sales, fees, admissions	-	3,918,428	485,400	-	-	4,403,828
Lunch sales	7,646,281	-	-	-	-	7,646,281
Interest	134,179	61,975	54,963	-	33,186	284,303
Other local	-	2,714,644	-	-	617,568	3,332,212
State sources	3,839,630	-	5,000,425	-	-	8,840,055
Federal sources	8,683,037	-	2,205,483	-	-	10,888,520
Total revenues	<u>20,303,127</u>	<u>6,695,047</u>	<u>9,124,715</u>	<u>12,458,418</u>	<u>650,754</u>	<u>49,232,061</u>
Expenditures:						
Current:						
Nutrition services	19,875,259	-	-	-	-	19,875,259
Instruction	-	6,500,489	8,692,617	-	-	15,193,106
Community services	-	-	-	12,458,418	754,143	13,212,561
Total expenditures	<u>19,875,259</u>	<u>6,500,489</u>	<u>8,692,617</u>	<u>12,458,418</u>	<u>754,143</u>	<u>48,280,926</u>
Excess (deficiency) of revenues over (under) expenditures	427,868	194,558	432,098	-	(103,389)	951,135
Other financing sources (uses):						
Transfer in	-	-	-	-	175,023	175,023
Net change in fund balances	427,868	194,558	432,098	-	71,634	1,126,158
Fund balances - beginning	<u>7,751,305</u>	<u>6,818,726</u>	<u>2,220,199</u>	<u>-</u>	<u>1,013,318</u>	<u>17,803,548</u>
Fund balances - ending	<u>\$ 8,179,173</u>	<u>\$ 7,013,284</u>	<u>\$ 2,652,297</u>	<u>\$ -</u>	<u>\$ 1,084,952</u>	<u>\$ 18,929,706</u>

JORDAN SCHOOL DISTRICT

Comparative Balance Sheets
Nutrition Services Fund
A Nonmajor Special Revenue Fund
June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets:		
Cash and investments	\$ 5,361,865	\$ 5,280,860
Accounts receivable:		
State of Utah	1,627,181	1,499,600
Federal government	167,416	215,884
Inventories	<u>1,495,999</u>	<u>1,230,139</u>
Total assets	<u>\$ 8,652,461</u>	<u>\$ 8,226,483</u>
Liabilities:		
Accounts payable	\$ 28,493	\$ 48,511
Unearned revenue, local	<u>444,795</u>	<u>426,667</u>
Total liabilities	<u>473,288</u>	<u>475,178</u>
Fund balances:		
Nonspendable:		
Inventories	1,495,999	1,230,139
Restricted for:		
Nutrition services	<u>6,683,174</u>	<u>6,521,166</u>
Total fund balances	<u>8,179,173</u>	<u>7,751,305</u>
Total liabilities and fund balances	<u>\$ 8,652,461</u>	<u>\$ 8,226,483</u>

JORDAN SCHOOL DISTRICT

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

A Nonmajor Special Revenue Fund

Year Ended June 30, 2017

With Comparative Totals for 2016

	2017			2016
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local sources:				
Lunch sales - students	\$ 7,259,000	\$ 7,356,389	\$ 97,389	\$ 7,412,374
Lunch sales - adult	250,000	289,892	39,892	246,638
Interest	80,000	134,179	54,179	92,365
Total local sources	7,589,000	7,780,460	191,460	7,751,377
State sources:				
State lunch program	3,700,000	3,839,630	139,630	3,716,079
Federal sources:				
Lunch program	1,800,000	1,813,061	13,061	1,780,175
Free and reduced reimbursement	4,300,000	4,402,908	102,908	4,381,803
Breakfast program	670,000	671,844	1,844	683,764
Other food programs	128,521	130,112	1,591	124,741
Commodity program	1,685,346	1,665,112	(20,234)	1,517,629
Total federal sources	8,583,867	8,683,037	99,170	8,488,112
Total revenues	19,872,867	20,303,127	430,260	19,955,568
Expenditures:				
Current:				
Salaries	6,622,838	6,410,641	212,197	6,483,860
Employee benefits	2,383,250	2,215,774	167,476	2,177,642
Purchased services	382,000	295,291	86,709	312,427
Supplies and materials	610,000	278,067	331,933	645,806
Food	9,803,521	8,338,368	1,465,153	8,057,604
Property	550,000	787,680	(237,680)	534,518
Other	1,800,882	1,549,438	251,444	1,467,987
Total expenditures	22,152,491	19,875,259	2,277,232	19,679,844
Excess (deficiency) of revenues over (under) expenditures/net change in fund balances	(2,279,624)	427,868	2,707,492	275,724
Fund balances - beginning	7,751,305	7,751,305	-	7,475,581
Fund balances - ending	<u>\$ 5,471,681</u>	<u>\$ 8,179,173</u>	<u>\$ 2,707,492</u>	<u>\$ 7,751,305</u>

JORDAN SCHOOL DISTRICT

Comparative Balance Sheets
Student Activities Fund
A Nonmajor Special Revenue Fund
June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets:		
Cash and investments	<u>\$ 8,213,415</u>	<u>\$ 7,870,332</u>
Liabilities:		
Due to student organizations	\$ 1,180,372	\$ 872,574
Unearned revenue, local	<u>19,759</u>	<u>179,032</u>
Total liabilities	<u>1,200,131</u>	<u>1,051,606</u>
Fund balances:		
Committed to:		
Students	<u>7,013,284</u>	<u>6,818,726</u>
Total liabilities and fund balances	<u>\$ 8,213,415</u>	<u>\$ 7,870,332</u>

JORDAN SCHOOL DISTRICT

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

Student Activities Fund

A Nonmajor Special Revenue Fund

Year Ended June 30, 2017

With Comparative Totals for 2016

	2017			2016
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local sources:				
Student fees	\$ 3,750,000	\$ 3,918,428	\$ 168,428	\$ 4,084,711
Vending commissions	200,000	126,756	(73,244)	142,343
Other	3,990,000	2,587,888	(1,402,112)	2,779,106
Interest	60,000	61,975	1,975	54,035
Total revenues	<u>8,000,000</u>	<u>6,695,047</u>	<u>(1,304,953)</u>	<u>7,060,195</u>
Expenditures:				
Current:				
Purchased services	2,300,000	2,267,212	32,788	2,138,454
Supplies and materials	4,700,000	3,806,299	893,701	3,636,068
Property and equipment	300,000	194,013	105,987	231,622
Other	700,000	232,965	467,035	227,346
Total expenditures	<u>8,000,000</u>	<u>6,500,489</u>	<u>1,499,511</u>	<u>6,233,490</u>
Excess of revenues over expenditures/ net change in fund balances	-	194,558	194,558	826,705
Fund balances - beginning	<u>6,818,726</u>	<u>6,818,726</u>	-	<u>5,992,021</u>
Fund balances - ending	<u>\$ 6,818,726</u>	<u>\$ 7,013,284</u>	<u>\$ 194,558</u>	<u>\$ 6,818,726</u>

JORDAN SCHOOL DISTRICT

Comparative Balance Sheets **Non K-12 Programs Fund** **A Nonmajor Special Revenue Fund** June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets:		
Cash and investments	\$ 3,783,985	\$ 3,313,885
Accounts receivable:		
Property taxes	801,678	1,337,440
State of Utah	363,338	12,400
Federal government	516,939	669,639
Total assets	<u>\$ 5,465,940</u>	<u>\$ 5,333,364</u>
Liabilities:		
Accounts payable	\$ 14,616	\$ 19,325
Unearned revenue:		
Local	97,161	92,518
State of Utah	1,856,931	1,661,264
Federal government	48,494	-
Total liabilities	<u>2,017,202</u>	<u>1,773,107</u>
Deferred Inflows of Resources:		
Unavailable property tax revenue	16,342	16,040
Property taxes levied for future year	780,099	1,324,018
Total deferred inflows of resources	<u>796,441</u>	<u>1,340,058</u>
Fund balances:		
Committed for:		
Students	2,652,297	2,220,199
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,465,940</u>	<u>\$ 5,333,364</u>

JORDAN SCHOOL DISTRICT

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

Non K-12 Programs Fund

A Nonmajor Special Revenue Fund

Year Ended June 30, 2017

With Comparative Totals for 2016

	2017			2016
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local sources:				
Property taxes	\$ 1,396,800	\$ 1,378,444	\$ (18,356)	\$ 1,071,180
Tuitions, sales, and other	856,935	485,400	(371,535)	725,934
Interest	30,000	54,963	24,963	34,081
Total local sources	2,283,735	1,918,807	(364,928)	1,831,195
State sources:				
Special education - preschool	3,956,371	2,774,427	(1,181,944)	2,473,004
Adult high school completion	482,089	354,545	(127,544)	288,941
Other	40,000	1,871,453	1,831,453	1,110,218
Total state sources	4,478,460	5,000,425	521,965	3,872,163
Federal sources:				
Special education - preschool	418,284	193,651	(224,633)	406,744
Adult education	130,594	130,594	-	132,094
Special education - infants with disabilities	2,913,900	1,218,247	(1,695,653)	1,577,364
Other	653,374	662,991	9,617	243,064
Total federal sources	4,116,152	2,205,483	(1,910,669)	2,359,266
Total revenues	10,878,347	9,124,715	(1,753,632)	8,062,624
Expenditures:				
Current:				
Salaries	6,949,190	5,701,541	1,247,649	5,197,005
Employee benefits	2,515,349	1,959,889	555,460	1,802,850
Purchased services	407,766	268,230	139,536	179,789
Supplies and materials	825,368	443,987	381,381	305,880
Property	39,050	17,370	21,680	187,775
Other	223,153	301,600	(78,447)	142,609
Total expenditures	10,959,876	8,692,617	2,267,259	7,815,908
Excess (deficiency) of revenues over (under) expenditures/net change in fund balances	(81,529)	432,098	(4,020,891)	246,716
Fund balances - beginning	2,220,199	2,220,199	-	1,973,483
Fund balances - ending	<u>\$ 2,138,670</u>	<u>\$ 2,652,297</u>	<u>\$ (4,020,891)</u>	<u>\$ 2,220,199</u>

JORDAN SCHOOL DISTRICT

Comparative Balance Sheets
Tax Increment Financing Fund
A Nonmajor Special Revenue Fund
June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets:		
Accounts receivable:		
Property taxes	<u>\$ 13,650,328</u>	<u>\$ 12,675,305</u>
Deferred inflows of resources:		
Unavailable property tax revenue	\$ 150,328	\$ 175,305
Property taxes levied for future year	<u>13,500,000</u>	<u>12,500,000</u>
Total deferred inflows of resources	<u>13,650,328</u>	<u>12,675,305</u>
Fund balances	<u>-</u>	<u>-</u>
Total deferred inflows of resources and fund balances	<u>\$ 13,650,328</u>	<u>\$ 12,675,305</u>

JORDAN SCHOOL DISTRICT

**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Tax Increment Financing Fund**

A Nonmajor Special Revenue Fund

Year Ended June 30, 2017

With Comparative Totals for 2016

	<u>2017</u>			<u>2016</u>
	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>	<u>Actual Amounts</u>
Revenues:				
Local sources:				
Property taxes	<u>\$ 12,500,000</u>	<u>\$ 12,458,418</u>	<u>\$ (41,582)</u>	<u>\$ 11,752,288</u>
Expenditures:				
Current:				
Community services	<u>12,500,000</u>	<u>12,458,418</u>	<u>41,582</u>	<u>11,752,288</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

JORDAN SCHOOL DISTRICT

Comparative Balance Sheets
Jordan Education Foundation Fund
A Nonmajor Special Revenue Fund
June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets:		
Cash and investments	\$ 1,093,121	\$ 1,008,680
Accounts receivable:		
State of Utah	-	7,000
Total assets	<u>\$ 1,093,121</u>	<u>\$ 1,015,680</u>
Liabilities:		
Accounts payable	<u>\$ 8,169</u>	<u>\$ 2,362</u>
Fund balances:		
Restricted for:		
Donated purposes	982,894	905,986
Committed to:		
Students	<u>102,058</u>	<u>107,332</u>
Total fund balances	<u>1,084,952</u>	<u>1,013,318</u>
Total liabilities and fund balances	<u>\$ 1,093,121</u>	<u>\$ 1,015,680</u>

JORDAN SCHOOL DISTRICT

Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances
Jordan Education Foundation Fund
A Nonmajor Special Revenue Fund
Years Ended June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Revenues:		
Local sources:		
Contributions	\$ 617,568	\$ 581,099
Interest	33,186	1,484
Total local sources	<u>650,754</u>	<u>582,583</u>
State sources:	<u>-</u>	<u>7,000</u>
Total revenues	<u>650,754</u>	<u>589,583</u>
Expenditures:		
Current:		
Administration	184,296	171,461
Supplies and materials donated to schools	569,847	546,990
Total expenditures	<u>754,143</u>	<u>718,451</u>
Deficiency of revenues under expenditures	(103,389)	(128,868)
Other financing sources:		
Transfer in	<u>175,023</u>	<u>171,461</u>
Net change in fund balances	71,634	42,593
Fund balances - beginning	<u>1,013,318</u>	<u>970,725</u>
Fund balances - ending	<u>\$ 1,084,952</u>	<u>\$ 1,013,318</u>

JORDAN SCHOOL DISTRICT

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JORDAN SCHOOL DISTRICT

Proprietary Fund (Internal Service Fund) June 30, 2017

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

JORDAN SCHOOL DISTRICT

Comparative Statements of Fund Net Position
Self-Insurance Fund
A Proprietary - Internal Service Fund
June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets:		
Current assets:		
Cash and investments	<u>\$ 36,473,284</u>	<u>\$ 32,135,171</u>
Liabilities:		
Current liabilities:		
Accounts payable	\$ 49,500	\$ 76,806
Accrued medical claims	9,398,166	8,926,027
Accrued workers compensation claims	<u>213,297</u>	<u>444,915</u>
Total liabilities	<u>9,660,963</u>	<u>9,447,748</u>
Net position:		
Unrestricted	<u>\$ 26,812,321</u>	<u>\$ 22,687,423</u>

JORDAN SCHOOL DISTRICT

Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position
Self-Insurance Fund
A Proprietary - Internal Service Fund
Years Ended June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Operating revenues:		
Insurance premiums	\$ 36,993,316	\$ 36,649,128
Operating expenses:		
Medical claims	23,370,869	23,302,586
Prescription claims	5,718,311	5,580,133
Workers compensation claims	565,938	888,245
Insurance premiums	1,853,492	1,762,050
Administration and other	1,646,621	1,598,998
Total operating expenses	<u>33,155,231</u>	<u>33,132,012</u>
Operating income	3,838,085	3,517,116
Nonoperating revenues:		
Interest	<u>286,813</u>	<u>187,954</u>
Change in net position	4,124,898	3,705,070
Net position - beginning	<u>22,687,423</u>	<u>18,982,353</u>
Net position - ending	<u>\$ 26,812,321</u>	<u>\$ 22,687,423</u>

JORDAN SCHOOL DISTRICT

Comparative Statements of Fund Cash Flows

Self-Insurance Fund

A Proprietary - Internal Service Fund

Years Ended June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Cash flows from operating activities:		
Receipts from interfund services provided	\$ 36,993,316	\$ 36,649,128
Payments to suppliers	(1,673,927)	(1,541,428)
Payments for medical fees and insurance claims	(30,470,533)	(31,260,461)
Payments for workers compensation claims	(797,556)	(698,700)
Net cash provided by operating activities	<u>4,051,300</u>	<u>3,148,539</u>
Cash flows from investing activities:		
Interest received	<u>286,813</u>	<u>187,954</u>
Net increase in cash and cash equivalents	4,338,113	3,336,493
Cash and cash equivalents - beginning	<u>32,135,171</u>	<u>28,798,678</u>
Cash and cash equivalents - ending	<u>\$ 36,473,284</u>	<u>\$ 32,135,171</u>
(Displayed on statements of fund net position as "Cash and investments")		
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income	\$ 3,838,085	\$ 3,517,116
Adjustments to reconcile operating income to net cash provided by operating activities:		
Increase (decrease) in accounts payable	(27,306)	57,570
Increase (decrease) in accrued medical claims	472,139	(615,692)
Increase (decrease) in workers compensation claims	(231,618)	189,545
Total adjustments	<u>213,215</u>	<u>(368,577)</u>
Net cash provided by operating activities	<u>\$ 4,051,300</u>	<u>\$ 3,148,539</u>
Noncash investing, capital, and financing activities:	none	none

JORDAN SCHOOL DISTRICT

STATISTICAL SECTION

This part of the District's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	88 - 93
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	94 - 99
Debt Capacity These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	100 - 104
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	105 - 106
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.	107 - 119
Continuing Disclosure Information These schedules are required as part of the District's ongoing general obligation bonded debt disclosures and give additional information to investors about the financial trends and tax base of the District.	120 - 127

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

JORDAN SCHOOL DISTRICT

**Net Position by Component
Last Ten Fiscal Years
June 30, 2008 through 2017
(accrual basis of accounting)**

<u>As of June 30,</u>	<u>Net Investment in Capital Assets</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total Net Position</u>
2008	\$ 596,489,658	\$ 132,965,500	\$ 176,957,608	\$ 906,412,766
2009	646,323,294	151,002,929	197,473,333	994,799,556
2010	548,548,661	95,885,199	164,330,243	808,764,103
2011	577,241,401	93,054,603	161,335,504	831,631,508
2012	611,327,293	91,299,325	166,233,136	868,859,754
2013	632,301,170	91,982,338	171,063,974	895,347,482
2014	664,132,697	79,990,646	48,655,263	792,778,606
2015	674,379,692	85,971,240	63,879,410	824,230,342
2016	677,463,407	103,948,887	22,990,866	804,403,160
2017	699,854,929	108,752,022	42,708,471	851,315,422

Effective July 1, 2009, the District was divided into two Districts.

The District implemented GASB Statement No. 68 and GASB Statement No. 71 during the year ended June 30, 2015. As a result of this implementation, the beginning net position balance (June 30, 2014) was decreased by \$132,535,156. Prior years have not been restated to reflect this change.

The District implemented GASB Statement No. 73 and No. 75 during the year ended June 30, 2017. As a result of this implementation, the beginning net position balance (June 30, 2016) was decreased by \$58,484,321. Prior years have not been restated to reflect this change.

Source: District records.

JORDAN SCHOOL DISTRICT

Fund Balances, Governmental Funds

Last Ten Fiscal Years

June 30, 2008 through 2017

(modified accrual basis of accounting)

As of June 30,	General Fund					Total
	Nonspendable	Restricted	Committed	Assigned	Unassigned	
2008	\$ 2,854,710	\$ 4,297,061	\$ 97,315,159	\$ 18,022,579	\$ 35,513,110	\$ 158,002,619
2009	1,705,607	2,709,731	104,756,939	15,616,667	38,617,852	163,406,796
2010	961,670	2,330,244	93,903,330	28,127,825	2,413,926	127,736,995
2011	1,186,028	811,491	91,869,289	15,764,579	11,232,381	120,863,768
2012	1,629,309	2,303,098	87,036,981	15,802,094	13,469,583	120,241,065
2013	1,182,484	3,701,583	87,842,013	14,110,307	17,706,299	124,542,686
2014	1,040,095	5,179,127	83,006,210	33,913,476	10,702,332	133,841,240
2015	1,154,094	3,712,550	77,064,294	29,676,111	22,471,743	134,078,792
2016	1,062,366	6,010,166	74,296,285	26,747,215	36,504,140	144,620,172
2017	1,048,049	5,733,128	76,622,776	37,662,412	37,070,628	158,136,993

As of June 30,	All Other Governmental Funds				
	Nonspendable	Restricted	Committed	Assigned	Total
2008	\$ 1,272,407	\$ 262,583,733	\$ 7,154,898	\$ -	\$ 271,011,038
2009	1,248,233	194,060,563	7,159,174	-	202,467,970
2010	441,212	91,626,183	3,927,304	-	95,994,699
2011	604,530	89,748,090	4,325,382	-	94,678,002
2012	473,396	87,079,292	4,829,185	-	92,381,873
2013	672,380	86,885,691	6,230,110	-	93,788,181
2014	714,481	73,225,681	6,713,311	-	80,653,473
2015	687,719	80,711,149	8,048,883	-	89,447,751
2016	1,230,139	96,084,362	9,146,257	-	106,460,758
2017	1,495,999	101,059,305	9,767,639	-	112,322,943

Restricted fund balances are restricted by external requirements and laws.

Effective July 1, 2009, the District was divided into two Districts.

Source: District records.

JORDAN SCHOOL DISTRICT

**Changes in Net Position
Last Ten Fiscal Years
June 30, 2008 through 2017
(accrual basis of accounting)**

	Year Ended June 30,			
	2017	2016	2015	2014
Expenses:				
Instruction	\$ 249,848,637	\$ 237,250,386	\$ 223,482,113	\$ 221,375,212
Support services:				
Students	11,971,373	10,897,619	9,905,879	9,797,636
Instructional staff	14,345,373	13,115,186	13,787,866	14,898,522
General district administration	3,212,165	2,772,694	2,571,116	2,873,120
School administration	22,909,774	21,821,609	20,676,005	21,251,838
Business	2,944,884	3,187,542	3,616,563	3,269,050
Operation and maintenance of facilities	35,894,002	35,207,469	33,748,406	34,732,993
Student transportation	13,465,456	13,200,129	12,664,262	12,326,338
Personnel, planning, and data processing	7,260,640	7,141,141	6,608,398	6,333,665
Community services	13,212,561	11,752,288	10,231,395	-
Nutrition services	19,242,222	19,397,611	18,507,363	18,382,982
Interest on long-term liabilities	1,910,742	2,367,310	3,260,584	3,649,802
Total expenses	<u>396,217,829</u>	<u>378,110,984</u>	<u>359,059,950</u>	<u>348,891,158</u>
Program revenues:				
Charges for services:				
Instruction	9,876,473	10,620,352	8,892,457	9,612,236
Supporting services	1,782,721	1,642,641	1,582,522	1,330,799
Nutrition services	7,646,281	7,659,012	7,543,203	7,781,207
Operating grants and contributions	108,051,714	101,236,370	95,317,508	94,736,105
Capital grants and contributions	2,553,741	423,696	329,713	538,573
Total program revenues	<u>129,910,930</u>	<u>121,582,071</u>	<u>113,665,403</u>	<u>113,998,920</u>
Net (expense)/revenue	(266,306,899)	(256,528,913)	(245,394,547)	(234,892,238)
General revenues:				
Taxes	143,508,295	135,742,418	125,613,972	112,392,732
Federal and state revenue not restricted to specific purposes	156,631,205	151,682,696	147,359,905	147,618,952
Interest	4,036,032	2,403,498	1,567,780	1,497,162
Miscellaneous	2,695,931	5,357,440	2,304,626	3,349,672
Total general revenues	<u>306,871,463</u>	<u>295,186,052</u>	<u>276,846,283</u>	<u>264,858,518</u>
Special item - gain on sale of land	6,347,698	-	-	-
Change in net position	46,912,262	38,657,139	31,451,736	29,966,280
Net position - beginning	804,403,160	824,230,342	792,778,606	895,347,482
Allocated to other government/local education agency	-	-	-	-
Effect of prior period adjustment	-	(58,484,321)	-	(132,535,156)
Net position - ending	<u>\$ 851,315,422</u>	<u>\$ 804,403,160</u>	<u>\$ 824,230,342</u>	<u>\$ 792,778,606</u>

Effective July 1, 2009, the District was divided into two Districts. The General district administration function expenses significantly increased in the FYE June 30, 2009 due to the District division which caused two districts' administration costs to be incurred in this year.

The District implemented GASB Statement No. 68 and GASB Statement No. 71 during the year ended June 30, 2015. As a result of this implementation, the beginning net position balance was decreased by \$132,535,156. Prior years have not been restated to reflect this change.

The District implemented GASB Statement No. 73 and No. 75 during the year ended June 30, 2017. As a result of this implementation, the beginning net position balance (June 30, 2016) was decreased by \$58,484,321. Prior years have not been restated to reflect this change.

Source: District records.

	2013	2012	2011	2010	2009	2008
\$	216,678,950	\$ 208,059,353	\$ 206,381,848	\$ 205,022,608	\$ 344,684,165	\$ 326,636,572
	9,181,590	8,604,231	8,162,223	8,058,956	14,109,746	12,979,248
	14,079,749	11,432,367	8,415,237	10,558,768	29,361,639	27,994,080
	2,431,750	2,181,980	2,127,735	2,188,867	9,594,516	4,039,939
	19,456,278	18,284,640	17,814,452	17,086,368	31,763,047	29,326,194
	3,290,353	3,311,578	3,341,320	2,834,312	4,076,310	3,836,379
	32,395,830	30,720,915	30,165,798	29,428,025	49,729,539	44,899,845
	12,114,894	11,342,784	10,847,297	10,287,412	17,587,388	16,990,943
	5,876,522	5,792,733	5,546,526	6,075,772	7,541,427	6,960,305
	-	-	-	-	-	-
	18,820,821	18,208,474	16,722,126	15,948,916	28,160,378	25,806,148
	4,070,330	4,621,153	4,954,416	5,095,788	13,327,562	11,823,190
	<u>338,397,067</u>	<u>322,560,208</u>	<u>314,478,978</u>	<u>312,585,792</u>	<u>549,935,717</u>	<u>511,292,843</u>
	8,270,429	8,967,922	7,838,790	9,963,905	11,279,083	6,317,652
	1,291,701	1,208,611	1,187,566	1,791,670	2,009,470	3,431,902
	7,573,508	7,887,326	7,992,817	8,096,315	12,850,146	12,690,722
	91,183,988	88,830,808	100,235,395	94,925,213	182,665,306	143,155,797
	1,446,531	2,568,288	7,973,106	1,637,902	1,842,837	6,209,288
	<u>109,766,157</u>	<u>109,462,955</u>	<u>125,227,674</u>	<u>116,415,005</u>	<u>210,646,842</u>	<u>171,805,361</u>
	(228,630,910)	(213,097,253)	(189,251,304)	(196,170,787)	(339,288,875)	(339,487,482)
	114,968,170	117,886,707	107,835,403	116,863,519	213,794,420	213,252,276
	135,503,748	125,731,773	120,092,675	126,139,854	197,624,547	220,189,129
	1,956,591	2,070,310	1,608,453	2,215,269	11,158,292	22,344,972
	2,690,129	5,461,827	1,293,134	2,863,240	5,098,406	10,318,867
	<u>255,118,638</u>	<u>251,150,617</u>	<u>230,829,665</u>	<u>248,081,882</u>	<u>427,675,665</u>	<u>466,105,244</u>
	-	-	-	-	-	-
	26,487,728	38,053,364	41,578,361	51,911,095	88,386,790	126,617,762
	868,859,754	831,631,508	808,764,103	994,799,556	906,412,766	779,795,004
	-	(825,118)	(18,710,956)	(237,946,548)	-	-
	-	-	-	-	-	-
\$	<u>895,347,482</u>	<u>\$ 868,859,754</u>	<u>\$ 831,631,508</u>	<u>\$ 808,764,103</u>	<u>\$ 994,799,556</u>	<u>\$ 906,412,766</u>

JORDAN SCHOOL DISTRICT

**Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
June 30, 2008 through 2017
(modified accrual basis of accounting)**

	Year Ended June 30,				
	2017	2016	2015	2014	2013
Revenues:					
Taxes	\$ 143,351,811	\$ 132,151,019	\$ 115,186,619	\$ 112,043,677	\$ 116,427,466
Other local sources	27,838,462	29,820,255	33,608,039	23,678,016	22,091,745
State of Utah	236,866,207	225,420,612	215,061,984	216,683,039	202,569,189
Federal government	27,910,453	27,922,150	27,945,142	26,210,591	25,565,078
Total revenues	<u>435,966,933</u>	<u>415,314,036</u>	<u>391,801,784</u>	<u>378,615,323</u>	<u>366,653,478</u>
Expenditures:					
Instruction	225,260,282	214,738,501	204,739,446	190,962,206	187,103,820
Supporting services:					
Students	11,997,632	11,296,375	10,584,305	9,650,162	9,134,482
Instructional staff	14,231,029	13,246,639	14,387,077	14,962,336	13,867,708
General district administration	2,511,140	2,121,286	1,969,069	1,941,013	1,752,719
School administration	21,906,876	21,317,489	20,508,229	19,978,546	18,375,400
Business	2,953,600	3,246,676	3,715,867	3,215,500	3,258,511
Operation and maintenance of facilities	32,791,320	32,543,189	31,394,721	31,389,725	29,335,972
Student transportation	11,607,846	11,307,750	10,955,155	10,265,761	10,208,390
Personnel, planning, and data processing	7,293,357	7,265,266	6,888,450	6,242,453	5,820,063
Nutrition services	19,875,259	19,679,844	18,693,045	18,130,572	18,372,308
Community services	13,212,561	12,470,739	10,888,966	6,798,654	6,571,644
Capital outlay	83,799,932	32,924,853	33,510,646	56,428,977	41,731,482
Debt Service:					
Principal	12,009,000	11,497,000	15,737,700	9,027,900	11,532,771
Interest and fees	2,528,274	3,044,645	3,940,019	3,671,205	4,110,659
Issuance cost	212,821	-	-	213,373	-
Total expenditures	<u>462,190,929</u>	<u>396,700,252</u>	<u>387,912,695</u>	<u>382,878,383</u>	<u>361,175,929</u>
Excess (deficiency) of revenues over (under) expenditures	(26,223,996)	18,613,784	3,889,089	(4,263,060)	5,477,549
Other financing sources (uses):					
Capital lease / note payable	-	-	5,000,000	-	-
Refunding bonds issued	-	-	-	44,695,000	-
School building bonds issued	35,905,000	-	-	-	-
Bond premium	3,157,821	-	-	6,800,029	-
Payment to refunded bonds escrow agent	-	-	-	(51,281,656)	-
Proceeds from the sale of capital assets	6,540,181	8,940,603	142,741	213,533	230,380
Total other financing sources (uses)	<u>45,603,002</u>	<u>8,940,603</u>	<u>5,142,741</u>	<u>426,906</u>	<u>230,380</u>
Net change in fund balance	19,379,006	27,554,387	9,031,830	(3,836,154)	5,707,929
Fund balances - Beginning	251,080,930	223,526,543	214,494,713	218,330,867	212,622,938
Allocated to other local government/educational agency	-	-	-	-	-
Fund balances - ending	<u>\$ 270,459,936</u>	<u>\$ 251,080,930</u>	<u>\$ 223,526,543</u>	<u>\$ 214,494,713</u>	<u>\$ 218,330,867</u>
Debt service as a percentage of noncapital expenditures	3.34%	3.94%	5.58%	3.95%	4.92%

Effective July 1, 2009, the District was divided into two Districts. The General district administration function expenses significantly increased in the FYE June 30, 2009 due to the District division which caused two districts' administration costs to be incurred in this year.

Source: District records.

2012	2011	2010	2009	2008
\$ 119,232,629	\$ 110,747,080	\$ 115,168,602	\$ 209,948,120	\$ 211,001,396
23,436,601	20,813,321	25,286,648	44,708,343	54,897,798
189,860,581	186,104,125	187,441,829	315,049,005	332,935,975
27,270,288	42,197,051	35,261,140	67,083,685	36,618,239
<u>359,800,099</u>	<u>359,861,577</u>	<u>363,158,219</u>	<u>636,789,153</u>	<u>635,453,408</u>
184,383,681	185,940,644	191,178,476	320,954,751	303,673,438
8,802,077	8,211,422	8,282,075	14,201,747	13,287,880
12,144,431	8,628,780	11,221,387	29,683,407	28,314,002
1,666,396	1,744,436	1,909,051	8,888,750	2,831,132
17,697,566	17,089,948	16,779,740	30,734,534	28,930,976
3,356,112	3,352,327	2,876,640	4,084,095	3,895,620
28,374,180	27,680,069	27,910,722	46,508,859	42,895,609
9,930,729	9,374,220	9,159,509	15,242,767	14,757,822
5,906,535	5,584,001	6,256,669	7,726,949	7,074,912
18,118,182	16,864,319	16,369,156	29,512,014	25,802,419
6,585,085	7,057,051	6,574,027	14,041,371	12,871,124
50,456,219	48,971,732	84,759,423	139,011,487	125,273,553
13,589,373	13,077,889	13,872,817	29,680,000	32,590,000
4,681,592	5,015,981	5,172,246	13,434,955	11,640,200
-	-	-	-	454,356
<u>365,692,158</u>	<u>358,592,819</u>	<u>402,321,938</u>	<u>703,705,686</u>	<u>654,293,043</u>
(5,892,059)	1,268,758	(39,163,719)	(66,916,533)	(18,839,635)
-	-	-	3,569,150	-
-	-	-	-	-
-	9,000,000	-	-	196,000,000
-	-	-	-	3,309,467
-	-	-	-	-
3,410,564	252,274	706,532	208,492	232,418
<u>3,410,564</u>	<u>9,252,274</u>	<u>706,532</u>	<u>3,777,642</u>	<u>199,541,885</u>
(2,481,495)	10,521,032	(38,457,187)	(63,138,891)	180,702,250
215,541,770	223,731,694	365,874,766	429,013,657	248,311,407
(437,337)	(18,710,956)	(103,685,885)	-	-
<u>\$ 212,622,938</u>	<u>\$ 215,541,770</u>	<u>\$ 223,731,694</u>	<u>\$ 365,874,766</u>	<u>\$ 429,013,657</u>
5.83%	5.89%	6.01%	7.69%	8.51%

JORDAN SCHOOL DISTRICT

**Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Tax Years
December 31, 2007 through 2016**

Tax Year	Residential	Industrial & Commercial	Agriculture	Personal	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Assessed Value as a Percentage of Actual Value
2007	\$ 21,418,493,829	\$ 8,957,304,566	\$ 70,315,710	\$ 2,148,950,373	\$ 32,595,064,478	0.006617	\$ 48,569,689,093	67.11%
2008	23,173,305,045	10,683,794,180	74,181,458	2,138,011,598	36,069,292,281	0.006150	53,062,957,737	67.97%
2009	9,056,703,097	4,211,464,189	51,612,780	993,268,425	14,313,048,491	0.007380	20,976,453,673	68.23%
2010	8,950,062,869	6,813,860,686	49,837,470	993,898,732	16,807,659,757	0.006485	23,522,478,560	71.45%
2011	8,535,104,674	6,502,441,975	43,175,100	481,918,563	15,562,640,312	0.007319	22,081,703,060	70.48%
2012	8,229,965,941	6,167,058,593	43,383,520	461,247,527	14,901,655,581	0.007360	21,240,514,417	70.16%
2013	8,890,995,528	5,378,327,195	48,012,990	458,702,392	14,776,038,105	0.007132	21,659,225,705	68.22%
2014	9,952,443,684	6,166,091,834	52,969,140	464,691,646	16,636,196,304	0.006700	24,386,912,088	68.22%
2015	10,942,023,894	6,720,255,906	41,918,410	512,115,455	18,216,313,665	0.006872	26,721,526,904	68.17%
2016	12,102,440,214	7,148,743,581	46,953,140	561,213,389	19,859,350,324	0.006906	29,256,163,563	67.88%

Effective July 1, 2009, the District was divided into two Districts.

Source: Property Tax Division, Utah State Tax Commission

JORDAN SCHOOL DISTRICT

**Direct and Overlapping Property Tax Rates
Last Ten Tax Years
December 31, 2007 through 2016
(rate per \$1 of assessed value)**

	Tax Rates for the Tax Year Ended December 31,									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Jordan District direct rates:										
Basic School Program (1)	0.001675	0.001736	0.001419	0.001535	0.001651	0.001591	0.001495	0.001433	0.001250	0.001311
Voted Local Levy (2)	0.001600	0.001600	0.001600	0.001600	0.001600	0.001600	0.001600	0.001600	0.001200	0.001200
Board Local Levy (3)	0.000644	0.000758	0.000872	0.001035	0.000954	0.000400	0.000400	0.000400	0.000400	0.000400
Reading Achievement (4)	(b)	(b)	(b)	(b)	(b)	0.000121	0.000000	0.000121	0.000121	0.000087
Special Transportation (5)	(b)	(b)	(b)	(b)	(b)	0.000088	0.000081	0.000001	0.000001	0.000001
Tort Liability (6)	(b)	(b)	(b)	(b)	(b)	0.000029	0.000027	0.000001	0.000001	0.000004
Recreation (7)	(b)	(b)	(b)	(b)	(b)	0.000089	0.000096	0.000070	0.000051	0.000020
Capital Local Levy (8)	0.002222	0.001924	0.001924	0.002115	0.002190	0.002201	0.001641	0.002214	0.001978	0.002070
10% of Basic - Other (9)	(b)	(b)	(b)	(b)	(b)	0.000109	0.000050	0.000140	0.000006	0.000151
Debt Service (10)	0.000765	0.000854	0.000885	0.000847	0.000965	0.001091	0.001095	0.001400	0.001142	0.001373
Total direct rate	0.006906	0.006872	0.006700	0.007132	0.007360	0.007319	0.006485	0.007380	0.006150	0.006617
Overlapping rates:										
Salt Lake County	0.002639	0.002819	0.003036	0.004101	0.003622	0.003251	0.003125	0.002756	0.002382	0.002468
Alta Town	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	0.000930	0.000885
Bluffdale City	0.001218	0.001309	0.001419	0.001523	0.001630	0.001570	0.001357	0.001247	0.001010	0.001160
Cottonwood Heights City	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	0.002098	0.002220
Draper City	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	0.001528	0.001616
Herriman City	0.000342	0.000361	0.000384	0.000418	0.000435	0.000418	0.000376	0.000371	0.000296	0.000302
Midvale City	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	0.001938	0.001757
Riverton City	-	-	-	-	-	0.000880	0.000839	0.000816	0.000691	0.000237
Sandy City	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	0.001175	0.001252
South Jordan City	0.001951	0.002082	0.002210	0.002440	0.002376	0.002332	0.002072	0.002028	0.001699	0.001708
West Jordan City	0.002139	0.002251	0.002368	0.002562	0.002674	0.002069	0.002128	0.002080	0.001810	0.001856
Central Utah Water Project	0.000400	0.000405	0.000422	0.000446	0.000455	0.000436	0.000421	0.000400	0.000286	0.000302
Other special district - low	0.000018	0.000019	0.000020	0.000021	0.000021	0.000052	0.000000	0.000000	0.000000	0.000000
Other special district - high	0.001925	0.002042	0.002145	0.002230	0.002079	0.002028	0.001972	0.001972	0.002073	0.001997

Limitations per Utah State Statute:

- (1) Rate established annually by Utah State Legislature with proceeds going to State for reallocation to charter schools and school districts statewide.
- (2) Maximum rate is 0.001600
- (3) Maximum rate was 0.000400 until 2012 when maximum rate was increased to 0.001800
- (4) Maximum rate was 0.000121 until 2012 when levy was collapsed into the Board Local Levy
- (5) Maximum rate was 0.000300 until 2012 when levy was collapsed into the Board Local Levy
- (6) Maximum rate was 0.000100 until 2012 when levy was collapsed into the Board Local Levy
- (7) No maximum rate; levy collapsed into the Board Local Levy in 2012
- (8) Maximum rate was 0.002400 until 2012 when maximum rate was increased to 0.003000
- (9) Maximum rate was based on formula and changed annually until 2012 when levy was collapsed into the Board Local Levy
- (10) No maximum rate, but must have voter approval for bonds issued

- (a) Effective July 1, 2009, the District was divided into two Districts. These entities are no longer in the District's boundaries.
- (b) These levies were collapsed in 2012 into the Board Local Levy.

Source: Utah State Tax Commission, Property Tax Division website.

JORDAN SCHOOL DISTRICT

Ten of the Principal Property Taxpayers Current Year and Nine Years Ago December 31, 2016 and 2007

Taxpayer	December 31, 2016		December 31, 2007	
	Taxable Value	Percent of District's Total Taxable Value (1)	Taxable Value	Percent of District's Total Taxable Value (1)
Kennecott Utah Copper	\$ 1,586,310,995	7.99%	\$ 1,133,495,434	3.72%
PacifiCorp.	327,854,143	1.65%	229,167,928	0.75%
Ebay	299,713,921	1.51%	-	-
Verizon Wireless	144,532,834	0.73%	-	-
Dannon Company	134,643,778	0.68%	-	-
Oracle America Inc	132,342,767	0.67%	-	-
Jordan Landing LLC	125,798,800	0.63%	128,532,600	0.42%
Wal-Mart Real Estate Business	118,186,266	0.60%	80,551,600	0.27%
The District LC	116,821,800	0.59%	123,022,600	0.41%
Boeing Company	111,143,319	0.56%	-	-
South Town Investors	-	-	146,350,700	0.48%
BD Medical	-	-	104,456,297	0.34%
Jordan Commons LLC	-	-	91,412,431	0.30%
Qwest Communications	-	-	85,858,275	0.28%
Questar Gas	-	-	72,071,418	0.24%
Totals	<u>\$ 3,097,348,623</u>	<u>15.60%</u>	<u>\$ 2,194,919,283</u>	<u>7.21%</u>

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

Effective July 1, 2009, the District was divided into two Districts.

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

JORDAN SCHOOL DISTRICT

**Property Tax Levies and Collections (summary)
Last Ten Tax Years
December 31, 2007 through 2016**

Tax Year Ended December 31,	Taxes Levied For The Calendar Year	Collected within the Calendar Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2007	\$ 213,413,357	\$ 205,658,638	96.37%	\$ 6,357,720	\$ 212,016,358	99.35%
2008	216,367,011	205,389,096	94.93%	6,158,271	211,547,367	97.77%
2009	112,989,303	108,427,344	95.96%	3,312,736	111,740,080	98.89%
2010	108,286,930	105,524,141	97.45%	2,927,483	108,451,624	100.15%
2011	117,023,152	114,658,355	97.98%	2,253,881	116,912,236	99.91%
2012	113,723,982	111,946,515	98.44%	1,706,513	113,653,028	99.94%
2013	110,813,687	108,973,936	98.34%	1,694,856	110,668,792	99.87%
2014	116,151,496	114,411,721	98.50%	1,721,390	116,133,111	99.98%
2015	122,162,802	120,582,191	98.71%	1,054,659	121,636,850	99.57%
2016	129,325,760	127,521,404	98.60%	-	127,521,404	98.60%

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

Effective July 1, 2009, the District was divided into two Districts. As a result, a portion of redemptions collected in 2009, 2010, 2011, 2012 and 2013 for prior years' assessments were remitted to Canyons School District.

Taxes assessed, levied, and collected in 2009, 2010, 2011, 2012, 2013, 2014 and 2015 are higher due to a state law requiring a redistribution of certain taxes among school districts within Salt Lake County based on enrollment and enrollment growth.

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

JORDAN SCHOOL DISTRICT

**Property Tax Levies and Collections (detail)
Last Ten Tax Years
December 31, 2007 through 2016**

Row #	Description	Formula	Property Tax Year Ended December 31,			
			2016	2015	2014	2013
1	Estimated Fair Market Value		\$ 29,256,163,563	\$ 26,721,526,904	\$ 24,386,912,087	\$ 21,659,225,705
2	Assessed Value *		19,859,350,324	18,216,313,665	16,636,196,304	14,776,038,105
3	Assessed Value as % of Fair Market Value	2/1	67.88%	68.17%	68.22%	68.22%
4	Tax Rate		0.006906	0.006872	0.006700	0.007132
5	Taxes Levied **		141,683,570	133,798,639	125,986,373	120,027,619
6	Taxes Paid to RDA **		12,357,811	11,635,837	9,834,877	9,213,932
7	Waived as % of Assessed Value	6/5	8.72%	8.70%	7.81%	7.68%
8	Taxes Levied less RDA	5-6	129,325,759	122,162,802	116,151,496	110,813,687
9	Collected In Calendar Year of the Levy **		127,521,404	120,582,191	114,411,721	108,973,936
10	Collected In Calendar Year of Levy as % of Taxes Levied That Year	9/8	98.60%	98.71%	98.50%	98.34%
11	Uncollected In Year of the Levy **	8-9	1,804,355	1,580,611	1,739,775	1,839,751
12	Prior Years Uncollected Collected in this Year **		1,728,512	2,375,547	1,656,369	2,499,369
13	Total Collections in this Year **	9+12	129,249,916	122,957,738	116,068,090	111,473,305
14	Total Collections as % of Taxes Levied	13/8	99.94%	100.65%	99.93%	100.60%
15	Total Collections as % of Taxes Assessed	13/5	91.22%	91.90%	92.13%	92.87%
16	Taxes Levied this Year and Collected in Subsequent Years		-	1,054,659	1,721,390	1,694,856
17	Total Collections on This Year's Levy	16+9	127,521,404	121,636,850	116,133,111	110,668,792
18	Total Collections on This Year's Levy as % Of Taxes Levied	17/8	98.60%	99.57%	99.98%	99.87%

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

Effective July 1, 2009, the District was divided into two Districts. As a result, a portion of redemptions collected in 2009, 2010, 2011, 2012 and 2013 for prior years' assessments were remitted to Canyons School District.

Taxes assessed, levied, and collected in 2009, 2010, 2011, 2012, 2013, 2014 and 2015 are higher than normal due to a state law requiring a redistribution of certain taxes among school districts within Salt Lake County based on enrollment and enrollment growth.

2012	2011	2010	2009	2008	2007
\$ 21,240,514,417	\$ 22,081,703,060	\$ 23,522,478,560	\$ 20,976,453,673	\$ 53,062,957,737	\$ 48,569,689,093
14,901,655,581	15,562,640,312	16,807,659,757	14,313,048,491	36,069,292,281	32,595,064,478
70.16%	70.48%	71.45%	68.23%	67.97%	67.11%
0.007360	0.007319	0.006485	0.007380	0.006150	0.006617
122,704,708	125,424,708	115,183,991	118,695,053	227,968,415	223,895,992
8,980,726	8,401,556	6,897,061	5,705,750	11,601,404	10,482,635
7.32%	6.70%	5.99%	4.81%	5.09%	4.68%
113,723,982	117,023,152	108,286,930	112,989,303	216,367,011	213,413,357
111,946,515	114,658,355	105,524,141	108,427,344	205,389,096	205,658,638
98.44%	97.98%	97.45%	95.96%	94.93%	96.37%
1,777,467	2,364,797	2,762,789	4,561,959	10,977,915	7,754,719
2,972,384	3,518,194	3,844,288	4,502,077	5,809,182	5,499,442
114,918,899	118,176,549	109,368,429	112,929,421	211,198,278	211,158,080
101.05%	100.99%	101.00%	99.95%	97.61%	98.94%
93.65%	94.22%	94.95%	95.14%	92.64%	94.31%
1,706,513	2,253,881	2,927,483	3,312,736	6,158,271	6,357,720
113,653,028	116,912,236	108,451,624	111,740,080	211,547,367	212,016,358
99.94%	99.91%	100.15%	98.89%	97.77%	99.35%

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

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

JORDAN SCHOOL DISTRICT

**Ratios of Outstanding Debt
Last Ten Fiscal Years
June 30, 2008 through 2017**

	Year Ended June 30,			
	2017	2016	2015	2014
Ratios of General Bonded Debt Outstanding:				
General Obligation Bonds	\$ 64,515,000	\$ 40,619,000	\$ 52,116,000	\$ 62,853,700
Plus Bond Issuance Premiums	<u>6,557,837</u>	<u>4,626,018</u>	<u>5,855,252</u>	<u>7,088,376</u>
Net General Bonded Debt	<u>\$ 71,072,837</u>	<u>\$ 45,245,018</u>	<u>\$ 57,971,252</u>	<u>\$ 69,942,076</u>
Net General Bonded Debt as Percentage of Taxable Value	0.36%	0.25%	0.35%	0.47%
Net General Bonded Debt Per Capita	<u>\$ 258</u>	<u>\$ 171</u>	<u>\$ 227</u>	<u>\$ 280</u>
Net General Bonded Debt Per Student	<u>\$ 1,364</u>	<u>\$ 863</u>	<u>\$ 1,118</u>	<u>\$ 1,320</u>

Ratios of Outstanding Debt by Type:

General Obligation Bonds	\$ 64,515,000	\$ 40,619,000	\$ 52,116,000	\$ 62,853,700
Bond Premiums	6,557,837	4,626,018	5,855,252	7,088,376
Note Payable	-	-	-	-
Qualified School Construction Bonds	<u>9,000,000</u>	<u>9,000,000</u>	<u>9,000,000</u>	<u>9,000,000</u>
Total Outstanding Debt	<u>\$ 80,072,837</u>	<u>\$ 54,245,018</u>	<u>\$ 66,971,252</u>	<u>\$ 78,942,076</u>
Total Debt as Percentage of Taxable Value	0.40%	0.30%	0.40%	0.53%
Total Debt Per Capita	<u>\$ 291</u>	<u>\$ 205</u>	<u>\$ 263</u>	<u>\$ 316</u>
Total Debt Per Student	<u>\$ 1,536</u>	<u>\$ 1,035</u>	<u>\$ 1,291</u>	<u>\$ 1,490</u>

Effective July 1, 2009, the District was divided into two Districts.

Source: District records.

2013	2012	2011	2010	2009	2008
\$ 74,562,600	\$ 85,182,300	\$ 97,872,600	\$ 110,065,200	\$ 293,015,000	\$ 322,695,000
1,039,063	1,187,124	1,484,563	1,782,001	4,980,672	5,718,485
<u>\$ 75,601,663</u>	<u>\$ 86,369,424</u>	<u>\$ 99,357,163</u>	<u>\$ 111,847,201</u>	<u>\$ 297,995,672</u>	<u>\$ 328,413,485</u>
0.51%	0.55%	0.59%	0.78%	0.83%	1.01%
<u>\$ 309</u>	<u>\$ 353</u>	<u>\$ 414</u>	<u>\$ 466</u>	<u>\$ 693</u>	<u>\$ 788</u>
<u>\$ 1,453</u>	<u>\$ 1,700</u>	<u>\$ 1,987</u>	<u>\$ 2,310</u>	<u>\$ 3,686</u>	<u>\$ 4,102</u>
\$ 74,562,600	\$ 85,182,300	\$ 97,872,600	\$ 110,065,200	\$ 293,015,000	\$ 322,695,000
1,039,063	1,187,124	1,484,563	1,782,001	4,980,672	5,718,485
-	913,071	1,812,144	2,697,433	3,569,150	-
9,000,000	9,000,000	9,000,000	-	-	-
<u>\$ 84,601,663</u>	<u>\$ 96,282,495</u>	<u>\$ 110,169,307</u>	<u>\$ 114,544,634</u>	<u>\$ 301,564,822</u>	<u>\$ 328,413,485</u>
0.57%	0.62%	0.66%	0.80%	0.84%	1.01%
<u>\$ 345</u>	<u>\$ 393</u>	<u>\$ 459</u>	<u>\$ 477</u>	<u>\$ 701</u>	<u>\$ 788</u>
<u>\$ 1,626</u>	<u>\$ 1,896</u>	<u>\$ 2,203</u>	<u>\$ 2,366</u>	<u>\$ 3,730</u>	<u>\$ 4,102</u>

JORDAN SCHOOL DISTRICT

Direct and Overlapping Governmental Activities Debt As of June 30, 2017

Governmental Unit Taxing Entity (1)	2016 Taxable Value (2)	Jordan School District's Portion of Taxable Value	District's Per- centage	Debt Outstanding	District's Portion of Overlapping Debt
Overlapping (4):					
CUWCD (3)	\$ 140,993,960,030	\$ 19,302,468,249	13.7%	\$ 218,500,000	\$ 29,934,500
Salt Lake County	91,582,564,029	19,302,468,249	21.1%	217,155,000	45,819,705
City of West Jordan	6,308,722,890	6,308,722,890	100.0%	5,420,000	<u>5,420,000</u>
Total overlapping debt					<u>81,174,205</u>
Direct:					
General obligation debt					64,515,000
Unamortized bond premiums					6,557,837
Qualified School Construction Bonds					<u>9,000,000</u>
Total direct debt					<u>80,072,837</u>
Total direct and overlapping debt					<u>\$ 161,247,042</u>

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

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

JORDAN SCHOOL DISTRICT

**Debt Service Schedule of Outstanding General Obligation Bonds (Fiscal Year)
As of June 30, 2017**

		Series 2014* \$104,665,000	Series 2017 \$38,850,000	Total	Canyons SD Portion	Jordan SD Portion	Total
2018	Principal	23,820,000	-	23,820,000	11,255,000	12,565,000	23,820,000
	Interest	4,009,000	1,848,435	5,857,435	2,578,500	3,278,935	5,857,435
2019	Principal	23,970,000	-	23,970,000	10,775,000	13,195,000	23,970,000
	Interest	2,818,000	1,403,875	4,221,875	2,015,750	2,206,125	4,221,875
2020	Principal	13,385,000	-	13,385,000	10,535,000	2,850,000	13,385,000
	Interest	1,619,500	1,403,875	3,023,375	1,477,000	1,546,375	3,023,375
2021	Principal	9,650,000	1,475,000	11,125,000	9,650,000	1,475,000	11,125,000
	Interest	950,250	1,403,875	2,354,125	950,250	1,403,875	2,354,125
2022	Principal	9,355,000	1,550,000	10,905,000	9,355,000	1,550,000	10,905,000
	Interest	467,750	1,330,125	1,797,875	467,750	1,330,125	1,797,875
2023	Principal	-	1,600,000	1,600,000	-	1,600,000	1,600,000
	Interest	-	1,283,625	1,283,625	-	1,283,625	1,283,625
2024	Principal	-	1,650,000	1,650,000	-	1,650,000	1,650,000
	Interest	-	1,235,625	1,235,625	-	1,235,625	1,235,625
2025	Principal	-	1,750,000	1,750,000	-	1,750,000	1,750,000
	Interest	-	1,153,125	1,153,125	-	1,153,125	1,153,125
2026	Principal	-	1,825,000	1,825,000	-	1,825,000	1,825,000
	Interest	-	1,065,625	1,065,625	-	1,065,625	1,065,625
2027	Principal	-	1,925,000	1,925,000	-	1,925,000	1,925,000
	Interest	-	974,375	974,375	-	974,375	974,375
2028	Principal	-	2,005,000	2,005,000	-	2,005,000	2,005,000
	Interest	-	878,125	878,125	-	878,125	878,125
2029	Principal	-	2,125,000	2,125,000	-	2,125,000	2,125,000
	Interest	-	777,875	777,875	-	777,875	777,875
2030	Principal	-	2,225,000	2,225,000	-	2,225,000	2,225,000
	Interest	-	671,625	671,625	-	671,625	671,625
2031	Principal	-	2,300,000	2,300,000	-	2,300,000	2,300,000
	Interest	-	582,625	582,625	-	582,625	582,625
2032	Principal	-	2,375,000	2,375,000	-	2,375,000	2,375,000
	Interest	-	513,625	513,625	-	513,625	513,625
2033	Principal	-	2,450,000	2,450,000	-	2,450,000	2,450,000
	Interest	-	439,406	439,406	-	439,406	439,406
2034	Principal	-	2,525,000	2,525,000	-	2,525,000	2,525,000
	Interest	-	359,781	359,781	-	359,781	359,781
2035	Principal	-	2,625,000	2,625,000	-	2,625,000	2,625,000
	Interest	-	277,719	277,719	-	277,719	277,719
2036	Principal	-	2,700,000	2,700,000	-	2,700,000	2,700,000
	Interest	-	189,125	189,125	-	189,125	189,125
2037	Principal	-	2,800,000	2,800,000	-	2,800,000	2,800,000
	Interest	-	98,000	98,000	-	98,000	98,000
Total		\$ 90,044,500	\$ 53,795,467	\$ 143,839,967	\$ 59,059,250	\$ 84,780,717	\$ 143,839,967
	Total Principal	\$ 80,180,000	\$ 35,905,000	\$ 116,085,000	\$ 51,570,000	\$ 64,515,000	\$ 116,085,000
	Total Interest	9,864,500	17,890,467	27,754,967	7,489,250	20,265,717	27,754,967
Total		\$ 90,044,500	\$ 53,795,467	\$ 143,839,967	\$ 59,059,250	\$ 84,780,717	\$ 143,839,967

* The Series 2014 bonds refunded most of the previous bonds of the District prior to dividing. While refunding, Canyons School District opted to retain the same payoff date of June 15, 2022 and just reduce its annual payments. Jordan School District opted to payoff its portion earlier in order to reduce its interest payments even further.

Source: District Records

JORDAN SCHOOL DISTRICT

Legal Debt Margin Information Last Ten Fiscal Years June 30, 2008 through 2017

Year Ended June 30,	Estimated Fair Market Value	Debt Limit 4% of Fair Market Value	Less General Obligation Debt	Less Bond Issuance Premiums	Legal Debt Margin	Percentage of Debt To Debt Limit
2008	\$ 48,569,689,093	\$ 1,942,787,564	\$ 322,695,000	\$ 5,718,485	\$ 1,614,374,079	16.90%
2009	53,062,957,737	2,122,518,309	293,015,000	4,980,672	1,824,522,637	14.04%
2010	20,976,453,673	839,058,147	110,065,200	1,782,001	727,210,946	13.33%
2011	23,522,478,560	940,899,142	97,872,600	1,484,563	841,541,979	10.56%
2012	22,081,703,060	883,268,122	85,182,300	1,187,124	796,898,698	9.78%
2013	21,240,514,417	849,620,577	74,562,600	1,039,063	774,018,914	8.90%
2014	21,659,225,705	866,369,028	62,853,700	7,088,376	796,426,952	8.07%
2015	24,386,912,087	975,476,483	52,116,000	5,855,252	917,505,231	5.94%
2016	26,721,526,904	1,068,861,076	40,619,000	4,626,018	1,023,616,058	4.23%
2017	29,256,163,563	1,170,246,543	64,515,000	6,557,837	1,099,173,706	6.07%

The general obligation indebtedness of the District is limited by Utah law to 4% of the fair market value of taxable property in the District. The legal debt margin (additional debt incurring capacity of the District) is based on estimated assessed value. As determined by the Utah State Auditor and Utah State Treasurer, the premiums associated with debt issuances are to be included in the calculation of debt margin.

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

Effective July 1, 2009, the District was divided into two Districts.

Source: District records.

JORDAN SCHOOL DISTRICT

Demographic and Economic Statistics Last Ten Fiscal Years June 30, 2008 through 2017

Year Ended June 30,	Jordan* District Estimated Population	Salt Lake** County Estimated Population	Salt Lake** County Total Personal Income	Salt Lake** County Per Capita Income	Salt Lake** County Unemployment Rate	Estimated*** Construction Within Jordan District	Percentage* of Students of Minority Ancestry
2008	417,000	1,022,651	\$ 37,480,159,150	\$ 36,650	3.50%	\$ 961,726,071	14.16%
2009	430,000	1,029,655	38,381,419,780	37,276	6.80%	654,029,425	14.91%
2010	240,000	1,033,196	39,082,705,092	37,827	7.80%	418,893,042	15.20%
2011	240,000	1,047,746	40,946,961,426	39,081	6.50%	382,330,446	19.03%
2012	245,000	1,063,842	43,657,947,996	41,038	5.50%	388,296,912	18.31%
2013	245,000	1,079,721	45,552,349,269	42,189	4.20%	550,313,672	16.93%
2014	250,000	1,091,742	46,437,245,970	42,535	3.70%	724,846,293	17.04%
2015	255,000	1,107,314	49,488,077,288	44,692	3.30%	668,263,112	17.47%
2016	265,000	1,121,354	na	na	2.90%	949,597,413	17.62%
2017	275,000	na	na	na	na	895,554,060	19.05%

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

** The District covers much of Salt Lake County. The District serves several municipalities and unincorporated areas making statistics specific to the District impracticable to obtain. Therefore, statistics for Salt Lake County are given since those are representative of the District. These statistics were obtained from the County's year-end financial reports. The actual per capita income as provided by the Bureau of Economic Analysis lags one year behind. Therefore, it is not available for the latest year. Prior year figures are revised as needed.

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

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

Effective July 1, 2009, the District was divided into two Districts.

JORDAN SCHOOL DISTRICT

Ten of the Principal Employers Current Year and Nine Years Ago June 30, 2017 and 2008

Employer	June 30, 2017		June 30, 2008	
	Number of Employees	Percent of District's Total Estimated Population	Number of Employees	Percent of District's Total Estimated Population
Jordan School District	5,000-7,000	2.18%	7,000-10,000	2.04%
Merit Medical	1,500-3,000	0.82%	-	-
Wal-Mart	1,500-3,000	0.82%	4,000-5,000	1.08%
Ultradent Products	1,500-3,000	0.82%	-	-
Intermountain Healthcare	1,500-3,000	0.82%	15,000-20,000	4.20%
Extend Health, Inc.	1,500-3,000	0.82%	-	-
Kennecott Utah Copper / Rio Tinto	1,500-3,000	0.82%	1,000-2,000	0.36%
Jordan Valley Medical Center	500-1,500	0.36%	-	-
LDS Church	500-1,500	0.36%	-	-
Mountain America Credit Union	500-1,500	0.36%	-	-
Zions Bank Management Services	-	-	3,000-4,000	0.84%
Smiths/Smiths Marketplace/Kroger	-	-	2,000-3,000	0.60%
Wells Fargo Bank	-	-	2,000-3,000	0.60%
Albertsons	-	-	1,000-2,000	0.36%
PacifiCorp	-	-	1,000-2,000	0.36%
ACS Business Process Solutions	-	-	1,000-2,000	0.36%
Totals	<u>15,500-29,500</u>	<u>8.19%</u>	<u>37,000-53,000</u>	<u>10.80%</u>

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

Effective July 1, 2009, the District was divided into two Districts.

JORDAN SCHOOL DISTRICT

**Full-time Equivalent Employees
Last Ten Fiscal Years
June 30, 2008 through 2017**

	As of June 30,									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Instruction	2,673.08	2,625.36	2,703.02	2,795.03	2,748.64	2,695.20	2,683.43	2,771.12	4,700.70	4,481.08
Supporting services:										
Students	147.13	150.60	129.39	126.01	123.28	116.99	109.16	112.62	192.67	193.17
Instructional staff	128.17	128.42	157.39	156.53	148.77	142.44	104.46	106.65	174.96	172.40
General district administration	10.00	10.00	10.00	10.00	9.00	9.00	7.96	10.00	14.00	16.00
School administration	261.59	325.55	294.05	290.89	246.54	240.25	236.06	240.41	424.15	430.67
Business	27.36	23.36	28.79	28.79	27.86	30.43	30.18	28.81	33.43	36.36
Operation and maintenance of facilities	291.90	279.20	286.49	279.18	269.56	262.90	261.28	285.04	439.66	416.03
Student transportation	130.57	133.12	135.83	142.07	136.11	143.59	124.54	139.03	214.08	222.50
Personnel, planning, and data processing	73.51	72.51	54.07	71.50	69.88	70.01	69.99	77.85	64.30	77.73
Nutrition services	258.03	265.55	262.26	268.24	266.43	268.96	266.44	258.67	443.59	437.33
Foundation	2.43	2.06	1.85	1.85	1.85	1.85	1.85	1.85	3.00	3.00
Non K-12 programs	100.37	101.38	84.42	84.00	77.33	81.22	81.28	88.73	136.48	149.18
Capital projects	6.00	6.00	6.00	6.00	4.00	6.00	6.00	6.00	6.00	6.00
Total	<u>4,110.14</u>	<u>4,123.10</u>	<u>4,153.56</u>	<u>4,260.09</u>	<u>4,129.25</u>	<u>4,068.84</u>	<u>3,982.63</u>	<u>4,126.78</u>	<u>6,847.02</u>	<u>6,641.45</u>
Licensed (teachers)	2,437.05	2,397.84	2,513.04	2,657.80	2,568.70	2,504.87	2,476.72	2,486.94	4,190.61	4,057.57
Classified (support)	<u>1,673.11</u>	<u>1,725.26</u>	<u>1,640.52</u>	<u>1,602.29</u>	<u>1,560.55</u>	<u>1,563.97</u>	<u>1,505.91</u>	<u>1,639.84</u>	<u>2,656.41</u>	<u>2,583.88</u>
Total	<u>4,110.16</u>	<u>4,123.10</u>	<u>4,153.56</u>	<u>4,260.09</u>	<u>4,129.25</u>	<u>4,068.84</u>	<u>3,982.63</u>	<u>4,126.78</u>	<u>6,847.02</u>	<u>6,641.45</u>

Effective July 1, 2009, the District was divided into two Districts.

Source: District records.

JORDAN SCHOOL DISTRICT

**Expenses by Function - Statement of Activities
Last Ten Fiscal Years
June 30, 2008 through 2017**

Function	Year Ended June 30,					
	2017	2016	2015	2014	2013	2012
Instruction	\$ 250,547,497 63.24%	\$ 237,250,386 62.75%	\$ 223,482,113 62.24%	\$ 221,375,212 63.45%	\$ 216,678,950 64.03%	\$ 208,059,353 64.50%
Support Services:						
Students	11,971,373 3.02%	10,897,619 2.88%	9,905,879 2.76%	9,797,636 2.81%	9,181,590 2.71%	8,604,231 2.67%
Instructional staff	14,345,373 3.62%	13,115,186 3.47%	13,787,866 3.84%	14,898,522 4.27%	14,079,749 4.16%	11,432,367 3.54%
General district administration	3,212,165 0.81%	2,772,694 0.73%	2,571,116 0.72%	2,873,120 0.82%	2,431,750 0.72%	2,181,980 0.68%
School administration	22,909,774 5.78%	21,821,609 5.77%	20,676,005 5.76%	21,251,838 6.09%	19,456,278 5.75%	18,284,640 5.67%
Business	2,944,884 0.74%	3,187,542 0.84%	3,616,563 1.01%	3,269,050 0.94%	3,290,353 0.97%	3,311,578 1.03%
Operation and maintenance of facilities	35,894,002 9.06%	35,207,469 9.31%	33,748,406 9.40%	34,732,993 9.96%	32,395,830 9.57%	30,720,915 9.52%
Student transportation	13,465,456 3.40%	13,200,129 3.49%	12,664,262 3.53%	12,326,338 3.53%	12,114,894 3.58%	11,342,784 3.52%
Personnel, planning, and data processing	7,260,640 1.83%	7,141,141 1.89%	6,608,398 1.84%	6,333,665 1.82%	5,876,522 1.74%	5,792,733 1.80%
Community services	12,458,418 3.14%	11,752,288 3.11%	10,231,395 2.85%	- 0.00%	- 0.00%	- 0.00%
Nutrition services	19,242,222 4.86%	19,397,611 5.13%	18,507,363 5.15%	18,382,982 5.27%	18,820,821 5.56%	18,208,474 5.64%
Interest on long-term liabilities	1,910,742 0.48%	2,367,310 0.63%	3,260,584 0.91%	3,649,802 1.05%	4,070,330 1.20%	4,621,153 1.43%
Total	\$ 396,162,546	\$ 378,110,984	\$ 359,059,950	\$ 348,891,158	\$ 338,397,067	\$ 322,560,208
Average Daily Membership	52,120	52,420	51,867	52,969	52,027	50,794
Average Expenses Per Pupil	\$ 7,601	\$ 7,213	\$ 6,923	\$ 6,587	\$ 6,504	\$ 6,350

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

Effective July 1, 2009, the District was divided into two Districts. The General district administration function expenses significantly increased in the FYE June 30, 2009 due to the District division which caused two districts' administration costs to be incurred in this year.

Source: District records.

2011	2010	2009	2008
\$ 206,381,848 65.63%	\$ 205,022,608 65.59%	\$ 344,684,165 62.68%	\$ 326,636,572 63.88%
8,162,223 2.60%	8,058,956 2.58%	14,109,746 2.57%	12,979,248 2.54%
8,415,237 2.68%	10,558,768 3.38%	29,361,639 5.34%	27,994,080 5.48%
2,127,735 0.68%	2,188,867 0.70%	9,594,516 1.74%	4,039,939 0.79%
17,814,452 5.66%	17,086,368 5.47%	31,763,047 5.78%	29,326,194 5.74%
3,341,320 1.06%	2,834,312 0.91%	4,076,310 0.74%	3,836,379 0.75%
30,165,798 9.59%	29,428,025 9.41%	49,729,539 9.04%	44,899,845 8.78%
10,847,297 3.45%	10,287,412 3.29%	17,587,388 3.20%	16,990,943 3.32%
5,546,526 1.76%	6,075,772 1.94%	7,541,427 1.37%	6,960,305 1.36%
- 0.00%	- 0.00%	- 0.00%	- 0.00%
16,722,126 5.32%	15,948,916 5.10%	28,160,378 5.12%	25,806,148 5.05%
4,954,416 1.58%	5,095,788 1.63%	13,327,562 2.42%	11,823,190 2.31%
<u>\$ 314,478,978</u>	<u>\$ 312,585,792</u>	<u>\$ 549,935,717</u>	<u>\$ 511,292,843</u>
50,008	48,412	80,838	80,065
\$ 6,289	\$ 6,457	\$ 6,803	\$ 6,386

JORDAN SCHOOL DISTRICT

Expenditures by Function - General Fund Last Ten Fiscal Years June 30, 2008 through 2017

Function	Year Ended June 30,					
	2017	2016	2015	2014	2013	2012
Instruction	\$ 210,067,176 66.61%	\$ 200,689,103 66.23%	\$ 192,123,387 65.68%	\$ 184,974,229 65.45%	\$ 182,210,131 66.51%	\$ 178,810,504 67.05%
Support Services:						
Students	11,997,632 3.80%	11,296,375 3.73%	10,584,305 3.62%	9,650,162 3.41%	9,134,482 3.33%	8,802,077 3.30%
Instructional staff	14,231,029 4.51%	13,246,639 4.37%	14,387,077 4.92%	14,962,336 5.29%	13,867,708 5.06%	12,144,431 4.55%
General district administration	2,511,140 0.80%	2,121,286 0.70%	1,969,069 0.67%	1,941,013 0.69%	1,752,719 0.64%	1,666,396 0.62%
School administration	21,906,876 6.95%	21,317,489 7.03%	20,508,229 7.01%	19,978,546 7.07%	18,375,400 6.71%	17,697,566 6.64%
Business	2,953,600 0.94%	3,246,676 1.07%	3,715,867 1.27%	3,215,500 1.14%	3,258,511 1.19%	3,356,112 1.26%
Operation and maintenance of facilities	32,791,320 10.40%	32,543,189 10.74%	31,394,721 10.73%	31,389,725 11.11%	29,335,972 10.71%	28,374,180 10.64%
Student transportation	11,607,846 3.68%	11,307,750 3.73%	10,955,155 3.75%	10,265,761 3.63%	10,208,390 3.73%	9,930,729 3.72%
Personnel, planning, and data processing	7,293,357 2.31%	7,265,266 2.40%	6,888,450 2.35%	6,242,453 2.21%	5,820,063 2.12%	5,906,535 2.21%
Total	<u>\$ 315,359,976</u>	<u>\$ 303,033,773</u>	<u>\$ 292,526,260</u>	<u>\$ 282,619,725</u>	<u>\$ 273,963,376</u>	<u>\$ 266,688,530</u>
Average Daily Membership	52,120	52,420	51,867	52,969	52,027	50,794
Average Expenditures Per Pupil	\$ 6,051	\$ 5,781	\$ 5,640	\$ 5,336	\$ 5,266	\$ 5,250

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

Effective July 1, 2009, the District was divided into two Districts. The General district administration function expenditures significantly increased in the FYE June 30, 2009 due to the District division which caused two districts' administration costs to be incurred in this year.

Source: District records.

2011	2010	2009	2008
\$ 181,424,425 68.96%	\$ 185,877,494 68.77%	\$ 311,921,008 66.51%	\$ 292,597,454 67.33%
8,211,422 3.12%	8,282,075 3.06%	14,201,747 3.03%	13,287,880 3.06%
8,628,780 3.28%	11,221,387 4.15%	29,683,407 6.33%	28,314,002 6.52%
1,744,436 0.66%	1,909,051 0.71%	8,888,750 1.90%	2,831,132 0.65%
17,089,948 6.50%	16,779,740 6.21%	30,734,534 6.55%	28,930,976 6.66%
3,352,327 1.27%	2,876,640 1.06%	4,084,095 0.87%	3,895,620 0.90%
27,680,069 10.52%	27,910,722 10.33%	46,508,859 9.92%	42,895,609 9.87%
9,374,220 3.56%	9,159,509 3.39%	15,242,767 3.25%	14,757,822 3.40%
5,584,001 2.12%	6,256,669 2.31%	7,726,949 1.65%	7,074,912 1.63%
<u>\$ 263,089,628</u>	<u>\$ 270,273,287</u>	<u>\$ 468,992,116</u>	<u>\$ 434,585,407</u>
50,008	48,412	80,838	80,065
\$ 5,261	\$ 5,583	\$ 5,802	\$ 5,428

JORDAN SCHOOL DISTRICT

**Expenses by Function Per Pupil - Statement of Activities
Last Ten Fiscal Years
June 30, 2008 through 2017**

Function	Year Ended June 30,									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Instruction	\$ 4,780 63.24%	\$ 4,526 62.75%	\$ 4,309 62.24%	\$ 4,179 63.45%	\$ 4,165 64.03%	\$ 4,096 64.50%	\$ 4,127 65.63%	\$ 4,235 65.59%	\$ 4,264 62.68%	\$ 4,080 63.88%
Support Services:										
Students	228 3.02%	208 2.88%	191 2.76%	185 2.81%	176 2.71%	170 2.67%	163 2.60%	166 2.58%	174 2.57%	162 2.54%
Instructional staff	274 3.62%	250 3.47%	266 3.84%	281 4.27%	271 4.16%	225 3.54%	168 2.68%	218 3.38%	363 5.34%	350 5.48%
General district administration	61 0.81%	53 0.73%	50 0.72%	54 0.82%	47 0.72%	43 0.68%	43 0.68%	45 0.70%	119 1.74%	50 0.79%
School administration	437 5.78%	416 5.77%	399 5.76%	401 6.09%	374 5.75%	360 5.67%	356 5.66%	353 5.47%	393 5.78%	366 5.74%
Business	56 0.74%	61 0.84%	70 1.01%	62 0.94%	63 0.97%	65 1.03%	67 1.06%	59 0.91%	50 0.74%	48 0.75%
Operation and maintenance of facilities	685 9.06%	672 9.31%	651 9.40%	656 9.96%	622 9.57%	605 9.52%	603 9.59%	608 9.41%	615 9.04%	561 8.78%
Student transportation	257 3.40%	252 3.49%	244 3.53%	233 3.53%	233 3.58%	223 3.52%	217 3.45%	212 3.29%	218 3.20%	212 3.32%
Personnel, planning, and data processing	139 1.83%	136 1.89%	127 1.84%	120 1.82%	113 1.74%	114 1.80%	111 1.76%	126 1.94%	93 1.37%	87 1.36%
Community services	237.66 3.14%	224.19 3.11%	197.26 2.85%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Nutrition services	367 4.86%	370 5.13%	357 5.15%	347 5.27%	362 5.56%	358 5.64%	335 5.32%	330 5.10%	349 5.12%	322 5.05%
Interest on long- term liabilities	36 0.48%	45 0.63%	63 0.91%	69 1.05%	78 1.20%	91 1.43%	99 1.58%	105 1.63%	165 2.42%	148 2.31%
Total	<u>\$ 7,557</u>	<u>\$ 7,213</u>	<u>\$ 6,923</u>	<u>\$ 6,587</u>	<u>\$ 6,504</u>	<u>\$ 6,350</u>	<u>\$ 6,289</u>	<u>\$ 6,457</u>	<u>\$ 6,803</u>	<u>\$ 6,386</u>
Average Daily Membership	52,120	52,420	51,867	52,969	52,027	50,794	50,008	48,412	80,838	80,065

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

Effective July 1, 2009, the District was divided into two Districts. The General district administration function expenses significantly increased in the FYE June 30, 2009 due to the District division which caused two districts' administration costs to be incurred in this year.

Source: District records.

JORDAN SCHOOL DISTRICT

**Expenditures by Function Per Pupil - General Fund
Last Ten Fiscal Years
June 30, 2008 through 2017**

Function	Year Ended June 30,									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Instruction	\$ 4,007 66.61%	\$ 3,828 66.23%	\$ 3,704 65.68%	\$ 3,492 65.45%	\$ 3,502 66.51%	\$ 3,520 67.05%	\$ 3,628 68.96%	\$ 3,839 68.77%	\$ 3,859 66.51%	\$ 3,655 67.33%
Support Services:										
Students	229 3.80%	215 3.73%	204 3.62%	182 3.41%	175 3.33%	173 3.30%	164 3.12%	171 3.06%	176 3.03%	166 3.06%
Instructional staff	271 4.51%	253 4.37%	277 4.92%	282 5.29%	267 5.06%	239 4.55%	173 3.28%	232 4.15%	367 6.33%	354 6.52%
General district administration	48 0.80%	40 0.70%	38 0.67%	37 0.69%	34 0.64%	33 0.62%	35 0.66%	40 0.71%	110 1.90%	35 0.65%
School administration	418 6.95%	407 7.03%	395 7.01%	377 7.07%	353 6.71%	349 6.64%	342 6.50%	347 6.21%	380 6.55%	361 6.66%
Business	56 0.94%	62 1.07%	72 1.27%	61 1.14%	63 1.19%	66 1.26%	67 1.27%	59 1.06%	50 0.87%	49 0.90%
Operation and maintenance of facilities	626 10.40%	621 10.74%	605 10.73%	593 11.11%	564 10.71%	559 10.64%	553 10.52%	577 10.33%	575 9.92%	536 9.87%
Student transportation	221 3.68%	216 3.73%	211 3.75%	194 3.63%	196 3.73%	195 3.72%	187 3.56%	189 3.39%	189 3.25%	184 3.40%
Personnel, planning, and data processing	139 2.31%	139 2.40%	133 2.35%	118 2.21%	112 2.12%	116 2.21%	112 2.12%	129 2.31%	96 1.65%	88 1.63%
Total	<u>\$ 6,016</u>	<u>\$ 5,781</u>	<u>\$ 5,640</u>	<u>\$ 5,336</u>	<u>\$ 5,266</u>	<u>\$ 5,250</u>	<u>\$ 5,261</u>	<u>\$ 5,583</u>	<u>\$ 5,802</u>	<u>\$ 5,428</u>
Average Daily Membership	52,120	52,420	51,867	52,969	52,027	50,794	50,008	48,412	80,838	80,065

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

Effective July 1, 2009, the District was divided into two Districts. The General district administration function expenditures significantly increased in the FYE June 30, 2009 due to the District division which caused two districts' administration costs to be incurred in this year.

Source: District records.

JORDAN SCHOOL DISTRICT

**Nutrition Services - Facts and Figures
Last Ten Fiscal Years
June 30, 2008 through 2017**

	Year Ended June 30,									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Number of schools participating in:										
Lunch - regular schedule	42	39	32	32	33	33	32	24	60	58
Lunch - year round	12	15	22	21	19	19	20	27	32	30
Breakfast program	38	38	38	38	35	34	29	27	47	39
Student lunches served:										
Free	1,169,070	1,162,916	1,237,752	1,225,128	1,288,364	1,369,851	1,275,991	1,132,690	1,709,507	1,506,346
Reduced	389,900	435,978	399,242	427,945	394,388	429,681	431,984	413,522	594,092	602,789
Fully paid	3,442,356	3,448,060	3,361,722	3,375,814	3,356,024	3,435,700	3,529,678	3,541,016	6,219,193	6,207,960
Total	5,001,326	5,046,954	4,998,716	5,028,887	5,038,776	5,235,232	5,237,653	5,087,228	8,522,792	8,317,095
Adult lunches served	65,426	68,211	71,672	72,272	78,740	86,638	86,508	94,067	192,234	180,159
Student breakfasts served:										
Free	278,096	270,215	291,975	291,362	303,542	300,964	266,682	227,164	407,325	347,704
Reduced	63,371	62,311	51,176	52,308	46,886	48,386	44,968	40,819	69,966	62,802
Fully paid	168,192	168,983	156,752	165,547	160,311	153,520	133,325	116,268	253,707	220,414
Total	509,659	501,509	499,903	509,217	510,739	502,870	444,975	384,251	730,998	630,920
Number of serving days:										
Regular schedule	177	177	177	177	177	177	177	177	177	177
Year-round schedule	226	226	226	226	226	226	226	226	226	226
Weighted average	187.89	190.61	196.96	196.42	194.90	194.90	195.85	202.94	194.04	193.70
Average daily participation:										
Student lunch	26,619	26,478	25,379	25,603	25,853	26,861	26,744	25,068	43,922	42,937
Adult lunch	348	358	364	368	404	445	442	464	991	930
Student breakfast	2,713	2,631	2,538	2,593	2,620	2,580	2,272	1,893	3,767	3,257
Average daily membership (kindergarten not included)	48,493	48,583	48,073	48,796	47,804	46,667	46,048	44,520	74,413	73,686
Percentage of students eating school lunch	54.89%	54.50%	52.79%	52.47%	54.08%	57.56%	58.08%	56.31%	59.02%	58.27%
Number of students on										
Free lunch	10,064	9,877	9,720	9,663	10,278	11,056	11,484	9,093	13,507	11,713
Reduced lunch	2,956	3,536	3,141	3,452	3,070	3,377	4,423	3,497	4,633	4,776
Percentage of students on:										
Free lunch	20.75%	20.33%	20.22%	19.80%	21.50%	23.69%	24.94%	20.42%	18.15%	15.90%
Reduced lunch	6.10%	7.28%	6.53%	7.07%	6.42%	7.24%	9.61%	7.85%	6.23%	6.48%
Total	26.85%	27.61%	26.75%	26.88%	27.92%	30.93%	34.54%	28.28%	24.38%	22.38%

Effective July 1, 2009, the District was divided into two Districts.

Source: District records.

JORDAN SCHOOL DISTRICT

Student Enrollment Statistics Last Ten Fiscal Years June 30, 2008 through 2017

<u>Year Ended June 30,</u>	<u>Average Daily Membership</u>	<u>Average Daily Attendance</u>	<u>Attendance Percentage</u>	<u>Official State October 1 Enrollment Count</u>
2008	80,065	76,352	95.36%	80,187
2009	80,838	77,235	95.54%	81,017
2010	48,412	46,009	95.04%	48,411
2011	50,008	47,742	95.47%	49,729
2012	50,794	48,541	95.56%	50,581
2013	52,027	49,429	95.01%	52,043
2014	52,969	50,458	95.26%	52,855
2015	51,867	49,369	95.18%	51,806
2016	52,420	49,968	95.32%	52,324
2017	52,120	49,820	95.59%	52,507

Effective July 1, 2009, the District was divided into two Districts.

Source: District records.

JORDAN SCHOOL DISTRICT

History of High School Graduates Last Ten School Years School Years 2007-08 through 2016-17

	<u>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>	<u>2013-14</u>	<u>2012-13</u>	<u>2011-12</u>	<u>2010-11</u>	<u>2009-10</u>	<u>2008-09</u>	<u>2007-08</u>
Alta	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	753	716
Bingham	744	754	676	750	738	681	673	744	711	720
Brighton	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	645	622
Copper Hills	814	793	748	665	680	721	565	625	546	553
Herriman	769	730	671	710	506	476	311	-	-	-
Hillcrest	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	386	405
Itineris	(b)	(b)	(b)	(b)	(b)	(b)	106	86	106	73
Jordan	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	527	523
Riverton	639	644	622	679	601	582	625	855	764	778
West Jordan	449	428	434	457	431	432	500	470	472	398
Valley	<u>301</u>	<u>296</u>	<u>292</u>	<u>286</u>	<u>289</u>	<u>378</u>	<u>377</u>	<u>433</u>	<u>355</u>	<u>320</u>
Total	<u><u>3,716</u></u>	<u><u>3,645</u></u>	<u><u>3,443</u></u>	<u><u>3,547</u></u>	<u><u>3,245</u></u>	<u><u>3,270</u></u>	<u><u>3,157</u></u>	<u><u>3,213</u></u>	<u><u>5,265</u></u>	<u><u>5,108</u></u>

(a) Effective July 1, 2009, the District was divided into two Districts. These schools are no longer part of the District.

(b) Effective July 1, 2011, Itineris Early College High School charter school was no longer part of the District.

Source: District records.

JORDAN SCHOOL DISTRICT

Number of Students Per Teacher Last Ten School Years School Years 2007-08 through 2016-17

<u>Grade</u>	<u>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>	<u>2013-14</u>	<u>2012-13</u>	<u>2011-12</u>	<u>2010-11</u>	<u>2009-10</u>	<u>2008-09</u>	<u>2007-08</u>
Kindergarten	44.00	44.00	44.00	44.00	44.00	44.00	44.00	44.00	44.00	44.00
1	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00
2	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00
3	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	23.00
4	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
5	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
6	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
7	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.80
8	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.80
9	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
10	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
11	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
12	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00

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

Effective July 1, 2009, the District was divided into two Districts.

Source: District records.

JORDAN SCHOOL DISTRICT

Teacher Compensation Data Last Ten Fiscal Years June 30, 2008 through 2017

<u>Year Ended June 30,</u>	<u>Bachelor Degree Beginning Teacher Wage</u>	<u>Doctorate Degree Veteran Teacher Wage</u>	<u>District Median* Teacher Wage</u>	<u>State Median* Teacher Wage</u>
2008	\$ 30,139	\$ 58,794	\$ 42,299	\$ 44,339
2009	34,168	65,457	44,921	46,713
2010	32,889	63,088	44,437	46,340
2011	32,889	63,088	44,709	46,448
2012	32,889	63,088	43,834	46,623
2013	32,889	63,088	45,429	46,421
2014	32,889	63,088	44,678	46,421
2015	33,248	63,809	45,678	46,689
2016	33,829	64,977	46,772	47,341
2017	34,339	66,180	na	na

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

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

Effective July 1, 2009, the District was divided into two Districts.

JORDAN SCHOOL DISTRICT

**Capital Asset Information
Last Ten Fiscal Years
June 30, 2008 through 2017**

	Year Ended June 30,									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Buildings:										
Elementary Schools										
Number	34	34	34	33	33	33	32	32	62	60
Square feet	2,250,698	2,250,698	2,250,698	2,164,348	2,164,348	2,164,348	2,080,012	2,080,012	3,882,123	3,722,870
Capacity	26,125	26,125	26,150	25,200	23,268	23,268	22,362	22,362	40,494	38,756
Enrollment	27,479	27,918	28,065	29,291	29,003	28,374	27,922	27,340	45,073	44,436
Percent of Capacity	105.18%	106.86%	107.32%	116.23%	124.65%	121.94%	124.86%	122.26%	111.31%	114.66%
Average Age	22.56	21.56	20.56	20.15	19.15	18.15	17.69	16.69	27.66	27.90
Middle Schools										
Number	10	10	10	10	9	9	9	9	17	17
Square feet	1,586,375	1,586,375	1,586,375	1,586,375	1,386,311	1,386,311	1,386,311	1,386,311	2,654,114	2,654,114
Capacity	13,350	13,350	13,350	13,350	11,708	11,708	11,708	11,708	22,161	22,161
Enrollment	12,084	11,868	11,689	11,798	11,483	11,017	11,059	10,670	17,935	17,649
Percent of Capacity	90.52%	88.90%	87.56%	88.37%	98.08%	94.10%	94.46%	91.13%	80.93%	79.64%
Average Age	24.80	23.80	22.80	21.80	23.11	22.11	21.11	20.11	28.12	27.12
High Schools ****										
Number	8	8	7	7	7	7	8	7	13	12
Square feet	2,064,749	2,064,749	2,008,984	2,008,984	2,008,984	2,008,984	2,008,984	1,623,820	3,073,517	2,989,647
Capacity **	15,400	15,400	13,900	13,900	13,761	13,761	13,761	11,261	21,152	19,952
Enrollment	12,586	12,200	11,705	11,437	11,204	10,863	10,410	10,045	17,413	17,554
Percent of Capacity	81.73%	79.22%	84.21%	82.28%	81.42%	78.94%	75.65%	89.20%	82.32%	87.98%
Average Age	18.88	17.88	19.29	18.29	17.29	16.29	14.13	15.00	25.85	26.92
Special Schools										
Number	3	3	3	3	3	3	3	3	3	3
Square feet	182,974	182,974	182,974	182,974	182,974	182,974	168,447	168,447	135,875	135,875
Capacity **	800	800	800	800	800	800	800	800	600	600
Enrollment	358	338	347	329	353	327	338	356	596	548
Percent of Capacity	44.75%	42.25%	43.38%	41.13%	44.13%	40.88%	42.25%	44.50%	99.33%	91.33%
Average Age	9.33	8.33	7.33	6.33	5.33	4.33	31.33	30.33	40.67	39.67
Other Buildings										
Number	4	4	4	4	4	4	4	4	6	6
Square feet	230,315	230,315	230,315	230,315	230,315	230,315	230,315	230,315	256,896	256,896
Average Age	18.75	17.75	16.75	15.75	14.75	13.75	12.75	11.75	34.00	33.00
Total Buildings										
Number *	59	59	58	57	56	56	56	55	101	98
Square feet	6,315,111	6,315,111	6,259,346	6,172,996	5,972,932	5,972,932	5,874,069	5,488,905	10,002,525	9,759,402
Capacity	55,675	55,675	54,200	53,250	49,537	49,537	48,631	46,131	84,407	81,469
Enrollment	52,507	52,324	51,806	52,855	52,043	50,581	49,729	48,411	81,017	80,187
Percent of Capacity	94.31%	93.98%	95.58%	99.26%	105.06%	102.11%	102.26%	104.94%	95.98%	98.43%
Average Age	21.51	20.51	19.84	19.18	18.50	17.50	18.11	17.42	28.27	28.32
Number of Portables ***	250	250	250	249	237	234	230	235	284	284
Acres of Land	1,424.10	1,305.27	1,388.46	1,378.96	1,300.05	1,300.33	1,305.31	1,305.13	1,944.86	1,896.34
Number of Vehicles	467	429	483	475	452	451	451	413	650	679

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

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

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

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

Effective July 1, 2009, the District was divided into two Districts.
Effective July 1, 2011, Itineris Early College High School charter school was no longer part of the District.

Source: District records.

JORDAN SCHOOL DISTRICT

**Statements of Net Position
Governmental Activities
Last Ten Fiscal Years
June 30, 2008 through 2017
(accrual basis of accounting)**

	As of June 30,					
	2017	2016	2015	2014	2013	2012
Assets:						
Cash and investments	\$ 359,284,357	\$ 328,832,339	\$ 299,720,313	\$ 289,382,198	\$ 293,175,210	\$ 285,075,405
Investments restricted for debt service	3,550,958	3,027,671	2,459,954	1,900,693	1,328,483	562,548
Accounts receivable:						
Property taxes	147,017,536	144,413,033	128,941,803	104,006,042	106,826,465	111,536,801
Other local	245,341	317,213	150,715	194,873	215,575	494,114
State of Utah	2,626,299	1,805,217	2,083,904	2,009,047	1,640,993	4,480,806
Federal government	7,828,720	9,767,647	6,520,696	6,301,926	5,372,501	6,186,652
Inventories	2,544,048	2,292,505	1,841,813	1,754,576	1,854,864	2,102,705
Net pension asset	-	9,185	137,439	8,421	-	-
Net retirement asset	-	31,328,549	30,104,573	28,724,816	26,689,789	24,053,316
Capital assets:						
Sites and construction in progress	155,810,627	92,415,399	90,612,797	105,364,439	108,985,648	91,222,028
Other capital assets, net of accumulated depreciation	622,397,869	637,000,668	647,872,700	634,271,798	607,646,113	615,068,081
Total assets	<u>1,301,305,755</u>	<u>1,251,209,426</u>	<u>1,210,446,707</u>	<u>1,173,918,829</u>	<u>1,153,735,641</u>	<u>1,140,782,456</u>
Deferred outflows of resources:						
Deferred charge on refunding	1,719,269	2,292,358	2,865,447	3,438,536	271,072	406,608
Related to pensions	68,460,667	60,976,688	19,643,471	15,895,884	-	-
Total deferred outflows of resources	<u>70,179,936</u>	<u>63,269,046</u>	<u>22,508,918</u>	<u>19,334,420</u>	<u>271,072</u>	<u>406,608</u>
Liabilities:						
Accounts and contracts payable	10,813,418	6,688,839	8,733,647	9,998,568	11,065,411	8,503,323
Accrued payroll and related benefits	33,090,431	31,461,241	29,350,387	27,824,193	23,402,064	25,944,250
Accrued interest	121,991	86,609	107,799	127,199	136,078	163,882
Unearned revenue:						
Local	695,058	820,046	884,766	655,810	582,414	513,059
State of Utah	22,898,994	22,566,409	20,725,553	18,158,320	17,825,962	17,610,587
Federal government	1,756,213	1,545,859	1,152,726	400,909	29,116	297,459
Noncurrent liabilities:						
Due within one year	25,254,533	24,121,320	23,890,207	24,896,674	20,836,399	21,810,367
Due after one year	258,489,954	205,859,430	185,254,294	217,080,890	80,273,982	89,622,899
Total liabilities	<u>353,120,592</u>	<u>293,149,753</u>	<u>270,099,379</u>	<u>299,142,563</u>	<u>154,151,426</u>	<u>164,465,826</u>
Deferred inflows of resources:						
Related to pensions	21,671,849	16,059,297	12,232,142	-	-	-
Property taxes levied for future year	145,377,828	142,381,941	126,393,762	101,332,080	104,507,805	107,863,484
Total deferred inflows of resources	<u>167,049,677</u>	<u>158,441,238</u>	<u>138,625,904</u>	<u>101,332,080</u>	<u>104,507,805</u>	<u>107,863,484</u>
Net position:						
Net investment in capital assets	699,854,929	677,463,407	674,379,692	664,132,697	632,301,170	611,327,293
Restricted for:						
Debt service	4,093,283	3,191,698	2,214,683	2,193,800	2,163,821	2,448,285
Capital projects	89,719,739	86,056,703	71,545,939	64,687,349	79,377,683	79,137,884
Nutrition services	8,179,173	7,751,305	7,475,581	7,021,064	5,945,889	5,673,159
Other purposes	6,759,827	6,949,181	4,735,037	6,088,433	4,494,945	4,039,997
Unrestricted	42,708,471	22,990,866	63,879,410	48,655,263	171,063,974	166,233,136
Total net position	<u>\$ 851,315,422</u>	<u>\$ 804,403,160</u>	<u>\$ 824,230,342</u>	<u>\$ 792,778,606</u>	<u>\$ 895,347,482</u>	<u>\$ 868,859,754</u>

Effective July 1, 2009, the District was divided into two Districts.

The District implemented GASB Statement No. 68 and GASB Statement No. 71 during the year ended June 30, 2015. As a result of this implementation, the beginning net position balance was decreased by \$132,535,156. Prior years have not been restated to reflect this change.

The District implemented GASB Statement No. 73 and No. 75 during the year ended June 30, 2017. As a result of this implementation, the beginning net position balance (June 30, 2016) was decreased by \$58,484,321. Prior years have not been restated to reflect this change.

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

2011	2010	2009	2008
\$ 280,518,781	\$ 298,594,959	\$ 487,696,115	\$ 533,833,981
-	-	-	-
116,253,138	116,210,810	111,306,095	215,865,206
627,770	176,938	292,985	162,930
1,334,968	766,927	2,146,336	1,597,051
8,872,646	8,480,481	9,793,433	7,881,096
1,790,558	1,402,882	2,953,840	4,127,117
-	-	-	-
22,488,120	20,521,601	14,806,760	3,689,112
92,072,747	146,074,427	151,596,136	138,545,251
592,852,633	513,871,976	742,274,277	650,655,122
1,116,811,361	1,106,101,001	1,522,865,977	1,556,356,866
673,184	939,760	2,872,229	3,506,933
-	-	-	-
673,184	939,760	2,872,229	3,506,933
8,080,034	9,604,396	20,102,302	15,032,642
22,571,296	24,444,820	45,203,063	36,539,456
193,458	224,161	547,561	551,845
860,136	1,445,607	1,175,206	1,010,124
17,266,417	23,812,796	33,001,859	33,078,146
362,646	173,306	1,318,477	950,566
24,858,404	24,555,316	53,407,314	49,043,895
101,322,713	106,896,136	275,892,829	308,129,182
175,515,104	191,156,538	430,648,611	444,335,856
-	-	-	-
110,337,933	107,120,120	100,290,039	209,115,177
110,337,933	107,120,120	100,290,039	209,115,177
577,241,401	548,548,661	646,323,294	596,489,658
2,879,305	2,518,981	3,813,239	6,779,465
82,776,949	88,465,583	140,489,012	116,494,949
5,253,724	4,188,684	5,834,581	8,075,355
2,144,625	711,951	866,097	1,615,731
161,335,504	164,330,243	197,473,333	176,957,608
\$ 831,631,508	\$ 808,764,103	\$ 994,799,556	\$ 906,412,766

JORDAN SCHOOL DISTRICT

**General Fund
Comparative Balance Sheets
Last Ten Fiscal Years
June 30, 2008 through 2017
(modified accrual basis of accounting)**

	As of June 30,				
	2017	2016	2015	2014	2013
Assets:					
Cash and investments	\$ 207,423,400	\$ 189,986,810	\$ 178,551,089	\$ 174,963,001	\$ 160,963,113
Accounts receivable:					
Property taxes	76,378,685	71,842,584	66,448,394	57,248,072	58,268,415
Other local	238,133	308,246	106,877	110,568	175,884
State of Utah	635,780	286,217	406,038	470,794	191,074
Federal government	7,144,365	8,882,124	5,950,007	5,304,576	4,675,069
Inventories	1,048,049	1,062,366	1,154,094	1,040,095	1,182,484
Total assets	<u>\$ 292,868,412</u>	<u>\$ 272,368,347</u>	<u>\$ 252,616,499</u>	<u>\$ 239,137,106</u>	<u>\$ 225,456,039</u>
Liabilities:					
Accounts payable	\$ 2,564,078	\$ 1,986,813	\$ 2,456,377	\$ 3,300,805	\$ 2,738,975
Accrued payroll and related benefits	33,090,431	31,461,241	29,350,387	27,824,193	23,402,064
Unearned revenue:					
Local	133,343	121,829	66,207	62,558	65,525
State of Utah	21,042,063	20,905,145	19,249,155	16,737,749	16,635,624
Federal government	1,707,719	1,545,859	1,152,726	400,909	29,116
Total liabilities	<u>58,537,634</u>	<u>56,020,887</u>	<u>52,274,852</u>	<u>48,326,214</u>	<u>42,871,304</u>
Deferred inflows of resources:					
Unavailable property tax revenue	873,151	984,251	1,113,136	1,238,366	1,010,897
Property taxes levied for future year	75,320,634	70,743,037	65,149,719	55,731,286	57,031,152
Total deferred inflows of resources	<u>76,193,785</u>	<u>71,727,288</u>	<u>66,262,855</u>	<u>56,969,652</u>	<u>58,042,049</u>
Fund balances:					
Nonspendable:					
Inventories	1,048,049	1,062,366	1,154,094	1,040,095	1,182,484
Restricted for:					
Property tax programs	5,733,128	6,010,166	3,712,550	5,179,127	3,701,583
Committed to:					
Contractual obligations	2,296,770	1,842,647	894,790	1,236,323	1,486,882
Economic stabilization	17,400,000	16,700,000	16,000,000	15,450,000	15,000,000
Compensated absences	3,621,259	3,225,151	3,054,256	2,913,689	7,215,051
Retiree benefits	48,945,833	52,528,487	57,115,248	63,406,198	64,140,080
West Jordan feeder system	4,358,914	-	-	-	-
Assigned to:					
Educational programs	6,483,836	6,797,029	5,381,488	5,162,665	3,565,976
Personnel	31,178,576	19,950,186	24,294,623	28,750,811	10,544,331
Unassigned	37,070,628	36,504,140	22,471,743	10,702,332	17,706,299
Total fund balances	<u>158,136,993</u>	<u>144,620,172</u>	<u>134,078,792</u>	<u>133,841,240</u>	<u>124,542,686</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 292,868,412</u>	<u>\$ 272,368,347</u>	<u>\$ 252,616,499</u>	<u>\$ 239,137,106</u>	<u>\$ 225,456,039</u>

Effective July 1, 2009, the District was divided into two Districts.

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

2012	2011	2010	2009	2008
\$ 157,611,185	\$ 153,776,372	\$ 169,236,869	\$ 237,585,628	\$ 221,869,858
60,514,131	62,040,018	59,273,967	53,624,064	104,088,438
156,175	621,058	169,673	278,339	109,105
216,344	370,355	287,698	1,067,171	444,975
5,462,877	5,822,312	6,771,789	8,609,837	7,128,349
1,629,309	1,186,028	961,670	1,705,607	2,854,710
<u>\$ 225,590,021</u>	<u>\$ 223,816,143</u>	<u>\$ 236,701,666</u>	<u>\$ 302,870,646</u>	<u>\$ 336,495,435</u>
\$ 2,089,717	\$ 1,856,373	\$ 2,120,746	\$ 7,647,601	\$ 5,064,777
25,944,250	22,571,296	24,444,820	45,203,063	36,539,456
55,918	487,006	174,028	209,077	258,442
16,613,010	16,426,411	23,252,798	32,027,764	31,864,034
297,459	362,646	173,306	1,289,036	950,566
<u>45,000,354</u>	<u>41,703,732</u>	<u>50,165,698</u>	<u>86,376,541</u>	<u>74,677,275</u>
1,700,695	2,553,903	3,617,878	4,763,274	2,726,204
<u>58,647,907</u>	<u>58,694,740</u>	<u>55,181,095</u>	<u>48,324,035</u>	<u>101,089,337</u>
<u>60,348,602</u>	<u>61,248,643</u>	<u>58,798,973</u>	<u>53,087,309</u>	<u>103,815,541</u>
1,629,309	1,186,028	961,670	1,705,607	2,854,710
2,303,098	811,491	2,330,244	2,709,731	4,297,061
2,243,061	1,303,221	682,265	849,359	3,012,859
14,450,000	14,450,000	14,219,000	24,100,000	24,100,000
7,347,469	7,364,958	9,002,065	9,143,980	9,610,923
62,996,451	68,751,110	70,000,000	70,000,000	60,000,000
-	-	-	-	-
5,050,342	4,653,334	20,127,825	6,280,267	8,613,956
10,751,752	10,420,279	8,000,000	10,000,000	10,000,000
13,469,583	11,232,381	2,413,926	38,617,852	35,513,110
<u>120,241,065</u>	<u>120,172,802</u>	<u>127,736,995</u>	<u>163,406,796</u>	<u>158,002,619</u>
<u>\$ 225,590,021</u>	<u>\$ 223,125,177</u>	<u>\$ 236,701,666</u>	<u>\$ 302,870,646</u>	<u>\$ 336,495,435</u>

JORDAN SCHOOL DISTRICT

**General Fund
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances
Last Ten Fiscal Years
June 30, 2008 through 2017
(modified accrual basis of accounting)**

	Year Ended June 30,				
	2017	2016	2015	2014	2013
Revenues:					
Property taxes	\$ 73,914,151	\$ 70,443,092	\$ 59,369,132	\$ 58,565,960	\$ 59,779,018
Interest	2,317,208	1,527,182	969,874	937,064	1,201,179
Other local sources	8,280,040	7,713,261	7,258,440	6,723,379	6,026,033
State of Utah	227,932,411	217,432,316	207,909,276	210,081,172	195,942,899
Federal government	16,608,010	16,630,763	17,422,527	15,765,974	15,467,995
Total revenues	329,051,820	313,746,614	292,929,249	292,073,549	278,417,124
Expenditures:					
Instruction	210,067,176	200,689,103	192,123,387	184,974,229	182,210,131
Support services:					
Students	11,997,632	11,296,375	10,584,305	9,650,162	9,134,482
Instructional staff	14,231,029	13,246,639	14,387,077	14,962,336	13,867,708
General district administration	2,511,140	2,121,286	1,969,069	1,941,013	1,752,719
School administration	21,906,876	21,317,489	20,508,229	19,978,546	18,375,400
Business	2,953,600	3,246,676	3,715,867	3,215,500	3,258,511
Operation and maintenance of facilities	32,791,320	32,543,189	31,394,721	31,389,725	29,335,972
Student transportation	11,607,846	11,307,750	10,955,155	10,265,761	10,208,390
Personnel, planning, and data processing	7,293,357	7,265,266	6,888,450	6,242,453	5,820,063
Total expenditures	315,359,976	303,033,773	292,526,260	282,619,725	273,963,376
Excess (deficiency) of revenues over (under) expenditures	13,691,844	10,712,841	402,989	9,453,824	4,453,748
Other financing sources (uses):					
Transfers	(175,023)	(171,461)	(165,437)	(155,270)	(152,127)
Net change in fund balance	13,516,821	10,541,380	237,552	9,298,554	4,301,621
Fund balances - beginning	144,620,172	134,078,792	133,841,240	124,542,686	120,241,065
Allocated to other local educational agency	-	-	-	-	-
Fund balances - ending	\$ 158,136,993	\$ 144,620,172	\$ 134,078,792	\$ 133,841,240	\$ 124,542,686

Effective July 1, 2009, the District was divided into two Districts. The General district administration function expenses significantly increased in the FYE June 30, 2009 due to the District division which caused two districts' administration costs to be incurred in this year.

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

2012	2011	2010	2009	2008
\$ 59,278,100	\$ 58,962,274	\$ 52,073,341	\$ 101,288,392	\$ 95,893,761
1,230,990	941,664	1,244,025	5,535,482	11,179,695
5,948,869	4,462,548	8,573,213	11,003,986	10,224,212
183,725,226	180,831,881	181,770,229	301,272,289	314,994,011
16,475,745	25,770,444	25,945,683	55,182,294	26,044,601
<u>266,658,930</u>	<u>270,968,811</u>	<u>269,606,491</u>	<u>474,282,443</u>	<u>458,336,280</u>
178,810,504	181,424,425	185,877,494	311,921,008	292,597,454
8,802,077	8,211,422	8,282,075	14,201,747	13,287,880
12,144,431	8,628,780	11,221,387	29,683,407	28,314,002
1,666,396	1,744,436	1,909,051	8,888,750	2,831,132
17,697,566	17,089,948	16,779,740	30,734,534	28,930,976
3,356,112	3,352,327	2,876,640	4,084,095	3,895,620
28,374,180	27,680,069	27,910,722	46,508,859	42,895,609
9,930,729	9,374,220	9,159,509	15,242,767	14,757,822
5,906,535	5,584,001	6,256,669	7,726,949	7,074,912
<u>266,688,530</u>	<u>263,089,628</u>	<u>270,273,287</u>	<u>468,992,116</u>	<u>434,585,407</u>
(29,600)	7,879,183	(666,796)	5,290,327	23,750,873
(155,766)	(142,375)	(158,907)	113,850	4,646,919
(185,366)	7,736,808	(825,703)	5,404,177	28,397,792
120,863,768	127,736,995	163,406,796	158,002,619	129,604,827
(437,337)	(14,610,035)	(34,844,098)	-	-
<u>\$ 120,241,065</u>	<u>\$ 120,863,768</u>	<u>\$ 127,736,995</u>	<u>\$ 163,406,796</u>	<u>\$ 158,002,619</u>

JORDAN SCHOOL DISTRICT

**Historical Summaries of Taxable Values of Property
Last Ten Tax Years
December 31, 2007 through 2016**

	Tax Year Ended December 31,				
	2016		2015	2014	2013
	Assessed Value	% of A.V.	Assessed Value	Assessed Value	Assessed Value
<i>Set by State Tax Commission- Centrally Assessed</i>	<u>\$ 2,314,465,710</u>	<u>11.7</u>	<u>\$ 2,291,176,345</u>	<u>\$ 2,030,409,084</u>	<u>\$ 1,546,327,116</u>
<i>Set by County Assessor- Locally Assessed:</i>					
Real Property:					
Residential real estate-primary use	11,481,830,824	57.8	10,391,969,914	9,469,690,654	8,409,254,008
Residential real estate-not primary use	620,609,390	3.1	550,053,980	482,753,030	481,741,520
Commercial and industrial real estate	3,650,622,450	18.4	3,306,146,990	3,040,499,520	2,888,362,000
Agricultural - FAA	4,461,250	0.0	4,097,730	3,781,540	4,136,270
Unimproved non FAA	42,491,890	0.2	37,820,680	49,187,600	43,876,720
Total real property	<u>15,800,015,804</u>	<u>79.6</u>	<u>14,290,089,294</u>	<u>13,045,912,344</u>	<u>11,827,370,518</u>
Personal Property:					
Fee in lieu property	556,882,075	2.8	507,744,169	459,762,713	453,495,266
Mobile homes-primary residential use	3,163,134	0.0	3,290,712	3,406,415	3,530,837
Mobile homes-other use	1,168,180	0.0	1,080,574	1,522,518	1,676,289
Commercial and industrial property	1,183,655,421	6.0	1,122,932,571	1,095,183,230	943,638,079
Total personal property	<u>1,744,868,810</u>	<u>8.8</u>	<u>1,635,048,026</u>	<u>1,559,874,876</u>	<u>1,402,340,471</u>
Total locally assessed	<u>17,544,884,614</u>	<u>88.3</u>	<u>15,925,137,320</u>	<u>14,605,787,220</u>	<u>13,229,710,989</u>
Total taxable property	<u>\$ 19,859,350,324</u>	<u>100.0</u>	<u>\$ 18,216,313,665</u>	<u>\$ 16,636,196,304</u>	<u>\$ 14,776,038,105</u>

Effective July 1, 2009, the District was divided into two Districts.

Source: Property Tax Division, Utah State Tax Commission.

2012	2011	2010	2009	2008	2007
Assessed Value	Assessed Value	Assessed Value	Assessed Value	Assessed Value	Assessed Value
\$ 2,543,340,183	\$ 2,945,054,548	\$ 3,278,465,698	\$ 699,997,754	\$ 2,096,596,600	\$ 1,555,125,963
7,743,838,311	7,963,989,054	8,203,104,049	8,139,960,977	20,757,012,865	19,511,493,299
486,127,630	571,115,620	746,958,820	916,742,120	2,416,292,180	1,907,000,530
2,824,028,240	2,853,891,710	2,877,617,610	2,807,281,700	7,352,045,200	6,324,713,880
4,093,440	4,156,900	4,495,190	4,689,990	12,000,203	8,625,670
39,290,080	39,018,200	45,342,280	46,922,790	62,181,255	61,690,040
11,097,377,701	11,432,171,484	11,877,517,949	11,915,597,577	30,599,531,703	27,813,523,419
456,577,479	476,391,784	988,241,612	987,314,964	2,123,008,068	2,134,401,810
3,655,822	3,754,304	3,896,710	4,200,911	13,022,692	13,047,897
1,014,226	1,772,475	1,760,410	1,752,550	1,980,838	1,500,666
799,690,170	703,495,717	657,777,378	704,184,735	1,235,152,380	1,077,464,723
1,260,937,697	1,185,414,280	1,651,676,110	1,697,453,160	3,373,163,978	3,226,415,096
12,358,315,398	12,617,585,764	13,529,194,059	13,613,050,737	33,972,695,681	31,039,938,515
\$ 14,901,655,581	\$ 15,562,640,312	\$ 16,807,659,757	\$ 14,313,048,491	\$ 36,069,292,281	\$ 32,595,064,478

JORDAN SCHOOL DISTRICT

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JORDAN SCHOOL DISTRICT

COMPLIANCE REPORTS

Year Ended June 30, 2017

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JORDAN SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2017

Grantor/Pass-through Grantor/Program Title	CFDA Number	Pass-Through Entity Identifying Number	District's Program Number	(Deferral) Receivable June 30, 2016	Received	Expended	(Deferral) Receivable June 30, 2017
U.S. DEPARTMENT OF AGRICULTURE:							
Passed through State of Utah Board of Education:							
<i>Child Nutrition Cluster:</i>							
School Breakfast Program	10.553	46	8001	\$ 22,809	\$ 675,404	\$ 671,844	\$ 19,249
National School Lunch Program	10.555	46	8001	56,247	1,827,083	1,813,938	43,102
National School Lunch Program	10.555	46	8001	136,828	4,434,671	4,402,908	105,065
National School Lunch Program (Donated commodities)	10.555	46	8001	-	1,665,112	1,665,112	-
Summer Food Service Program for Children	10.559	46	8001	-	744	744	-
Total child nutrition cluster				215,884	8,603,014	8,554,546	167,416
Passed through Salt Lake County:							
<i>Forest Service Schools and Roads Cluster:</i>							
Schools and Roads - Grants to States	10.665		9999	-	4,290	4,290	-
Passed through State of Utah Board of Education:							
Fresh Fruit and Vegetable Program	10.582	48	8001	-	128,491	128,491	-
Total U.S. Department of Agriculture				215,884	8,735,795	8,687,327	167,416
U.S. DEPARTMENT OF DEFENSE:							
Passed through State of Utah Board of Education:							
Language Grant Program	12.900	80	7324	-	20,000	20,000	-
U.S. DEPARTMENT OF EDUCATION:							
Passed through State of Utah Board of Education:							
<i>Special Education Cluster (IDEA):</i>							
Special Education Grants to States	84.027	19	7551	4,616,340	7,938,593	7,986,717	4,664,464
Special Education Preschool Grants	84.173	52	7550	185,389	271,168	112,640	26,861
Total special education cluster (IDEA)				4,801,729	8,209,761	8,099,357	4,691,325
Direct:							
Indian Education Grants to Local Educational Agencies	84.060		7322	21,654	21,654	27,914	27,914
Passed through Brigham Young University:							
English Language Acquisition State Grants	84.365		7728	512	23,386	22,874	-
Passed through State of Utah Board of Education:							
Adult Education - Basic Grants to States	84.002	33	7580/7582	44,877	44,877	130,594	130,594
Title I Grants to Local Educational Agencies	84.010	08	7506/7511	2,901,501	5,580,071	4,335,176	1,656,606
Migrant Education - State Grant Program	84.011	15	7548	-	-	10,000	10,000
Career and Technical Education - Basic Grants to States	84.048	21	6900	90,922	247,482	414,568	258,008
Education for Homeless Children and Youth	84.196	28	5218	51,650	51,649	48,540	48,541
English Language Acquisition State Grants	84.365	73	7628	147,422	390,330	274,543	31,635
Supporting Effective Instruction State Grants	84.367	74	7860	290,380	727,418	884,235	447,197
School Improvement Grants	84.377	12	7801	-	100,000	100,000	-
Passed through the State of Utah Department of Health:							
Special Education - Grants for Infants and Families	84.181		7760	401,240	704,505	303,265	-
Total U.S. Department of Education				8,751,887	16,101,133	14,651,066	7,301,820
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:							
Passed through State of Utah Board of Education:							
<i>TANF Cluster:</i>							
Temporary Assistance for Needy Families	93.558	85	5688	-	60,734	391,833	331,099
Passed Through Utah Department of Workforce Services:							
<i>TANF Cluster:</i>							
Temporary Assistance for Needy Families	93.558	n/a	7585	38,133	260,506	250,758	28,385
Total U.S. Department of Health and Human Services				38,133	321,240	642,591	359,484
Total federal awards				\$ 9,005,904	\$ 25,178,168	\$ 24,000,984	\$ 7,828,720

The accompanying notes are an integral part of this schedule.

JORDAN SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note A. Basis for Presentation – The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Jordan School District (the District) under programs of the federal government for the year ended June 30, 2017. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the District.

Note B. Summary of Significant Accounting Policies – Expenditures reported on the Schedule are reported on the modified accrual basis of accounting as described in Note 1 to the District’s basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Donated food commodities are recorded at acquisition value in the *nutrition services fund* as an inventory asset and federal revenue when received totaling \$1,665,112 for the year ended June 30, 2017. Donated food commodity inventories are recorded as expenditures in the *nutrition services fund* when they are consumed by the schools; for purposes of the Schedule, donated food commodities are also recorded as expenditures when received.

The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note C. Subrecipients of Federal Awards – The District did not provide Federal award funding to any subrecipients during the year ended June 30, 2017.

Note D. Relationship to District’s Financial Statements – A reconciliation of federal revenue reported on the District’s basic financial statements and the Schedule for the year ended June 30, 2017 is as follows:

General fund	\$ 16,608,010
Capital projects fund	413,923
Non K-12 programs fund (special revenue fund)	2,205,483
Nutrition services fund (special revenue fund)	<u>8,683,037</u>
Total governmental funds	27,910,453
Interest rate subsidy	(413,923)
Medical Assistance Program grant monies received through State of Utah Department of Health	<u>(3,495,546)</u>
Total federal revenue reported on the schedule of expenditures of federal awards	<u><u>\$ 24,000,984</u></u>



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
Jordan 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 Jordan School District (the District), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 17, 2017.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

A handwritten signature in black ink that reads "Squire & Company, PC". The signature is written in a cursive, flowing style.

Orem, Utah
November 17, 2017



Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Board of Education
Jordan School District

Report on Compliance for Each Major Federal Program

We have audited the compliance of Jordan School District (the District) with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2017.

The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above.

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 audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jordan School District as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 17, 2017, which contained unmodified opinions on those basic financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Squire & Company, PC

Orem, Utah
November 17, 2017

JORDAN SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2017

No findings were reported in the prior year.

JORDAN SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2017

I. Summary of auditor's results:

Financial Statements

Type of auditor's report issued: unmodified

Internal control over financial reporting:

-Material weaknesses identified? yes no

-Significant deficiencies identified that are not considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

-Material weaknesses identified? yes no

-Significant deficiencies identified that are not considered to be material weaknesses? yes none reported

Type of auditor's report issued on compliance for major programs: unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.156(a)? yes no

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
	<i>Special Education Cluster (IDEA):</i>
84.027	Special Education Grants to States
84.173	Special Education Preschool Grants

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? yes no

II. Financial statement findings:

No matters were reported.

III. Federal award findings and questioned costs:

No matters were reported.



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

Board of Education
Jordan School District

Report on Compliance

We have audited the compliance of Jordan School District (the District) 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, 2017.

Minimum School Program
Budgetary Compliance
Fund Balance
Utah Retirement Systems
School District Tax Levies
Open and Public Meetings Act
Public Treasurer's Bond

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance based on our audit of the state compliance requirements referred to above.

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*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state compliance requirements referred to above that could have a direct and material effect on a state compliance requirement occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state compliance requirement referred to above. However, our audit does not provide a legal determination of the District's compliance with those requirements.

Opinion on Compliance

In our opinion, Jordan School District complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2017.

Other Matter

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.

Utah Retirement Systems – We noted that documentation was not retained for three employees on leaves of absence. *UCA 49-11-601* requires that employers maintain records necessary for proper administration of URS benefits. We recommend that the District implement record retention policies and procedures related to employees on leaves of absence which comply with the Utah State Retirement and Insurance Benefit Act as described above.

Views of responsible officials – We appreciate your recommendations. We will review these items and make changes as necessary.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the state compliance requirements referred to above to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance with those state compliance requirements 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a state compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Squire & Company, PC

Orem, Utah
November 17, 2017



November 17, 2017

Jordan School District
Executive Summary and Communication to Audit Committee

Re: Audits for the year ended June 30, 2017 performed by Squire & Company, PC, Certified Public Accountants, Orem, Utah.

Services provided for Jordan School District (District) for the year ended June 30, 2017:

- I. Audit of basic financial statements conducted in accordance with generally accepted auditing standards and *Government Auditing Standards*.

An unmodified opinion has been issued on the financial statements of Jordan School District for the year ended June 30, 2017. An unmodified opinion is sometimes referred to as a “clean opinion”. The auditor’s report states, without reservation, that “in our opinion” the financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles.

- II. Federal programs audit (Single Audit) conducted in accordance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Requirements for Federal Awards* (Uniform Guidance).

We classified the following to be major federal programs for the year ended June 30, 2017:

Special Education Cluster

An unmodified opinion on compliance for major federal programs for the year ended June 30, 2017.

Regarding internal controls over compliance and compliance with federal statutes, regulations, and the terms and conditions of federal awards received by the District, the audit disclosed no findings or questioned costs, which are required to be reported under *Government Auditing Standards* and Uniform Guidance.

- III. State programs audit conducted in accordance with the *State Compliance Audit Guide*.

We have issued an unmodified opinion on compliance with the state compliance requirements for the year ended June 30, 2017.

Executive Summary and Communication to Audit Committee

State compliance areas include: minimum school program, budgetary compliance, fund balance, Utah Retirement Systems, school district tax levies, Open and Public Meetings Act, and, public treasurer's bond.

Regarding compliance and internal controls over compliance, the audit disclosed no findings or questioned costs, which are required to be reported under the *State Compliance Audit Guide*.

- IV. Attestation engagements to perform certain agreed-upon procedures regarding student enrollment, transfer, and membership data and adult education data submitted by the District to the State Board of Education.

No significant exceptions were noted.

- V. Preparation of the annual Data Collection Form and submission of information to the Federal Audit Clearinghouse.
- VI. Preparation of the Foundation's annual Form 990, *Return of Organization Exempt From Income Tax*.
- VII. Visits to 21 individual schools during the year to test applicable financial, equipment, and membership accounting.

Certain matters were noted and discussed with principals and District personnel .In general, we learned that school funds, assets, and enrollments are accounted for properly and are well managed.

- VIII. Review the draft of the Comprehensive Annual Financial Report prepared by the District.

The financial report prepared by the District will be submitted to the GFOA to determine the report's eligibility for an additional certificate of excellence in financial reporting.

- IX. Other matters:

All funds at June 30, 2017 have a positive fund balance and are within the authorized limitations.

The District has committed \$17,400,000 for *economic stabilization* in the General Fund at June 30, 2017 .The current balance of this commitment in the General Fund is 5.0% of the fund's budgeted expenditures, the maximum allowed by State law.

Executive Summary and Communication to Audit Committee

The District has established other commitments and assignments (totaling \$96,885,118 or 30.7% of the fund's expenditures) of the General Fund's fund balance to set aside resources to meet future employee benefit and other obligations (i.e., vacation, early retirement, other postemployment benefits) and District programs.

The unassigned fund balance of the General Fund is \$37,070,628 or 11.8% of the fund's expenditures.

Individual fund expenditures were all within the amount appropriated (budgeted).

We selected various (non-statistical) samples of transactions as follows:

Cash disbursements -- reviewed for proper coding, classification, period, support, authorization, reasonableness, compliance with procurement policies, and applicable federal and state compliance .No matters related to our sample were noted.

Payroll transactions -- reviewed calculations, authorization, allocation, proper recording, and compliance requirements .No matters related to our sample were noted.

Cash receipts -- reviewed for proper recording, support, and applicable federal and state compliance .We also traced state, federal and property tax revenues from non-District sources to revenue summaries .No matters related to our sample were noted.

Inventories -- observed the annual count and tested items for proper pricing .No matters related to our sample were noted.

Capital assets -- verified significant additions and deletions for the year .No matters related to our sample were noted.

This is a summary of the services we performed for the District and our observations .We note those we worked with in the audit and reporting process were very responsive and helpful .We also noted management's ability and sensitivity to display and communicate an appropriate attitude regarding internal control and the financial reporting process.

This summary is intended solely for the use of the audit committee, the Board of Education, and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,



Squire & Company, PC

Jordan School District
TRADITIONAL SCHOOL YEAR CALENDAR
HIGH SCHOOL
2018-2019

Induction Meetings for Secondary Teachers New to the District..... Tues./Wed., August 14, 15, 2018
 *All Teachers at Local Schools..... Thursday, August 16, 2018
 Beginning of Classwork for Students..... Tuesday, August 21, 2018
 Close of Classwork for Students Friday, May 31, 2019
 *Check-out Day for Teachers Monday, June 3, 2019

HOLIDAYS AND OTHER DAYS SCHOOL WILL BE CLOSED

Labor Day Recess Monday, September 3, 2018
 High School Parent-Teacher Conferences (no classes held) ** Wednesday, September 26, 2018
 Fall Recess Thursday, Friday, October 18-19, 2018
 Secondary Grade Transmittal Day (Students do not attend) Friday, October 26, 2018
 College Preparation Day Wednesday, November 7, 2018
 (10th and 12th Grades only AM – no school 11th Grade) Teacher Professional Development Day in PM
 Thanksgiving Recess Wednesday, Thursday, Friday, November 21, 22, & 23, 2018
 Winter Recess..... Monday, December 24, 2018 – Tuesday, January 1, 2019
 School resumes on Wednesday, January 2, 2019
 All-Grade Transmittal Day (Students do not attend) Monday, January 14, 2019
 Dr. Martin Luther King, Jr. Day Recess Monday, January 21, 2019
 Washington/Lincoln Day Recess..... Monday, February 18, 2019
 High School ACT Testing Wednesday, February 20, 2019
 (11th Grade AM, no school 10th and 12th Grades) Teacher Professional Development Day in the PM
 High School Parent-Teacher Conferences (no classes held) ** Wednesday, February 27, 2019
 Secondary Grade Transmittal Day (Students do not attend) Friday, March 22, 2019
 Spring Recess..... Monday, April 15, 2019 – Friday, April 19, 2019
 School resumes on Monday, April 22, 2019
 Memorial Day Recess Monday, May 27, 2019

GRADUATIONS

Graduations Thursday, May 30, 2019
 Bingham, Copper Hills, Herriman, Riverton, River's Edge, South Valley, Valley, West Jordan

PARENT-TEACHER CONFERENCE SCHEDULE

Fall High School Conferences..... Wednesday, September 26, 2018
 Spring High School Conferences Wednesday, February 27, 2019

END OF QUARTERS

1st Quarter—Thursday, October 25, 2018 (44 Days) 2nd Quarter—Friday, January 11, 2019 (45 Days)
 3rd Quarter—Thursday, March 21, 2019 (46 Days) 4th Quarter—Friday, May 31, 2019 (44 Days)

*184 Contract Days (students are in school 179 days-1 Professional Development Day is incorporated into the Calendar – ½ day on November 8, 2017 and ½ day in February 27, 2018)

** Counted as Days in School

Emergency closures in traditional schools will be made up first on Washington and Lincoln Day, then on Spring Recess.

Jordan School District

HIGH SCHOOL CALENDAR

2018-2019

Legend
 Secondary New Teacher Induction (NTI) is August 14th & 15th, 2018.

all grades	AGTD	Grade Transmittal Days - STUDENTS DO NOT ATTEND
secondary	SGTD	
PTC		High School Parent-Teacher Conferences - NO SCHOOL
College Prep Day/ACT & 1/2 Day PD (See notes)		
End of Quarter		
School Recess Day		
School begins/ends		

Grade Transmittal Days -
 October 26, January 14, & March 22 are reserved for the analysis of student performance, correcting / grading of student work, and grade transmittal.

Emergency Closures -
 Traditional school days are made up on President's Day first, then Spring Recess.

Secondary Grading Periods
 1st Qtr: Aug. 22-Oct.25 (44 Days)
 2nd Qtr: Oct. 29-Jan.11 (45 Days)
 3rd Qtr: Jan. 15-March 21 (46 Days)
 4th Qtr: March 25-May 31 (44 Days)

High School Graduation
 May 30, 2019

	M	T	W	H	F
AUGUST				1	2
				3	4
	6	7	8	9	10
	13	Sec NTI	Sec NTI	Tchrs @ Schools	Tchrs @ Schools
	Tchrs @ Sch 20	School Begins 21	B	A	B
A	B	A	B	A	
27	28	29	30	31	

	M	T	W	H	F
DECEMBER	B	A	B	A	B
	A	3	4	5	6
	A	B	A	B	A
	B	10	11	12	13
	B	A	B	A	B
	A	17	18	19	20
	A	24	25	26	27
31					

	M	T	W	H	F
APRIL	B	A	B	A	B
	A	1	2	3	4
	A	B	A	B	A
	B	8	9	10	11
	B	A	B	A	B
	A	15	16	17	18
B	22	23	24	25	
A	29	30			

	M	T	W	H	F
SEPTEMBER	Labor Day	B	A	B	A
	A	3	4	5	6
	B	10	11	12	13
	A	B	A	B	A
	B	17	18	19	20
	B	A	PTC	B	A
		24	25	26	27

	M	T	W	H	F
JANUARY			A	B	A
	B	1	2	3	4
	B	A	B	A	B
	B	7	8	9	10
	A	14	15	16	17
	A	21	22	23	24
	A	28	29	30	31

	M	T	W	H	F
MAY			A	B	A
	B	1	2	3	
	A	B	A	B	A
	A	6	7	8	9
	B	13	14	15	16
	B	20	21	22	23
	A	27	28	29	HS Grad 30

	M	T	W	H	F
OCTOBER	B	A	B	A	B
	A	1	2	3	4
	A	B	A	B	A
	B	8	9	10	11
	B	A	B	Fall Recess	Fall Recess
	A	15	16	17	18
	A	22	23	24	44
A	29	30	31	SGTD	

	M	T	W	H	F
FEBRUARY					A
	B	A	B	A	B
	A	4	5	6	7
	A	B	A	B	A
	A	11	12	13	14
	A	18	19	ACT	A
	A	25	26	PTC	A

	M	T	W	H	F
NOVEMBER				B	A
	B	A	College Prep Day	B	A
	B	5	6	7	8
	B	A	B	A	B
	A	12	13	14	15
	A	B	Thanksgiving Recess	Thanksgiving Recess	Thanksgiving Recess
	A	19	20	21	22
A	26	27	28	29	

	M	T	W	H	F
MARCH					B
	A	B	A	B	A
	B	4	5	6	7
	B	A	B	A	B
	A	11	12	13	14
	A	18	19	20	46
	A	25	26	27	28

Notes:
 *Nov. 7 - 11th grade does Not attend. 10th & 12th attend 1/2 day AM. 1/2 day Teacher Professional Development.
 *Feb. 20 - 10th & 12th Do Not Attend. ACT for 11th grade AM. 1/2 day Teacher Professional Development

Jordan School District
TRADITIONAL SCHOOL YEAR CALENDAR
ELEMENTARY & MIDDLE SCHOOLS
2018-2019

Induction Meetings for Elementary Teachers New to the District..... Fri/Mon., August 10, 13, 2018
 Induction Meetings for Secondary Teachers New to the District..... Tues./Wed., August 14, 15, 2018
 *All Teachers at Local Schools..... Thursday, August 16 - 17, 2018
 7th Grade Orientation..... Tuesday, August 21, 2018
 Beginning of Classwork for Students (Grades 1-9) Wednesday, August 22, 2018
 Kindergarten (only) testing Wednesday, August 22 – Wednesday, August 29, 2018
 Kindergarten Classwork Begins Thursday, August 30, 2018
 Close of Classwork for Students Friday, May 31, 2019
 *Check-out Day for Teachers Monday, June 3, 2019

HOLIDAYS AND OTHER DAYS SCHOOL WILL BE CLOSED

Labor Day Recess Monday, September 3, 2018
 Compensatory Recess - Middle School Parent-Teacher Conferences** Friday, October 5, 2018
 (see Middle School Conference schedule below)
 Fall Recess Thursday, Friday, October 18-19, 2018
 All Grade Transmittal Day (Students do not attend) Friday, October 26, 2018
 Compensatory Recess for Elementary Parent-Teacher Conferences** Friday, November 9, 2018
 (see Elementary School Conference schedule below)
 Thanksgiving Recess Wednesday, Thursday, Friday, November 21, 22 & 23, 2018
 Winter Recess..... Monday, December 24, 2018 – Tuesday, January 1, 2019
 School resumes on Wednesday, January 2, 2019
 All-Grade Transmittal Day (Students do not attend) Monday, January 14, 2019
 Dr. Martin Luther King, Jr. Day Recess Monday, January 21, 2019
 Compensatory Recess for Middle Parent-Teacher Conferences** Friday, February 15, 2019
 (see Middle School Conference schedule below)
 Washington/Lincoln Day Recess..... Monday, February 18, 2019
 Elementary Grade Transmittal Day (Students do not attend) Friday, March 1, 2019
 Compensatory Recess for Elementary Parent-Teacher Conferences** Friday, March 8, 2019
 (see Elementary School Conference schedule below)
 Secondary Grade Transmittal Day (Students do not attend) Friday, March 22, 2019
 Spring Recess Monday, April 15, 2019 – Friday, April 19, 2019
 School resumes on Monday, April 22, 2019
 Kindergarten Testing – Individual Appointments Friday, May 17, 2019 – Friday, May 24, 2019
 Memorial Day Recess Monday, May 27, 2019

FALL PARENT-TEACHER CONFERENCE SCHEDULE

Middle School Wednesday, October 3, 2018, Thursday, October 4, 2018
 Elementary School..... Wednesday, November 7, 2018, Thursday, November 8, 2018

SPRING PARENT-TEACHER CONFERENCE SCHEDULE

Middle School Tuesday, February 12, 2019, Wednesday, February 13, 2019
 Elementary School..... Wednesday, March 6, 2019, Thursday, March 7, 2019

END OF QUARTERS

1st Quarter—Thursday, October 25, 2018 (44 Days) 2nd Quarter—Friday, January 11, 2019 (45 Days)
 3rd Quarter—Thursday, March 21, 2019 (46 Days) 4th Quarter—Friday, May 31, 2019 (44 Days)

*184 Contract Days (students attend 179 days – One (1) Professional Development Day is included in the first 4 days of school)
 **Counted as Days in School

Emergency closures in traditional schools will be made up first on Washington and Lincoln Day, then on Spring Recess.

Jordan School District

ELEMENTARY AND SECONDARY TRADITIONAL CALENDAR

2018-2019

Legend
Elementary New Teacher Induction (NTI) is Aug. 10, 13; Secondary NTI is August 14, 15, 2018.

.....	Elem & Mid School Begins
.....	High School Begins
all grades	Grade Transmittal Days - STUDENTS DO NOT ATTEND
AGTD	
elementary	Grade Transmittal Days - STUDENTS DO NOT ATTEND
EGTD	
secondary	Grade Transmittal Days - STUDENTS DO NOT ATTEND
SGTD	
PD/7	Elem. Prof. Development Day/7th Grade Orient.
EPTC	Elementary school Parent-Teacher Conferences
EC	Elementary school only Parent-Teacher Comp Day - No School
MPTC	Middle school Parent-Teacher Conferences
MSC	Middle school only Parent-Teacher Comp Day - No School
HPTC	High school Parent-Tch Conf., noon-8pm. No school for HS students.
.....	College Prep Day/ACT & 1/2 Day PD (See notes)
.....	End of Quarter
.....	School Recess Day
.....	School begins/ends

Grade Transmittal Days -
October 26, January 14, March 1 (Elem. only) & March 22 are reserved for the analysis of student performance, correcting / grading of student work, and grade transmittal.

	M	T	W	H	F	
AUGUST				1	2	3
						Elem NTI
	6	7	8	9	10	
	Elem NTI	Sec NTI	Sec NTI	Tchrs @ Schools		
	13	14	15	16	17	
Tchrs @ Sch	PD/7					
20	21	B 22	A 23	B 24		
			Kind. Starts			
A 27	B 28	A 29	B 30	A 31		

	M	T	W	H	F
SEPTEMBER					
		Labor Day			
	3	B 4	A 5	B 6	A 7
	B 10	A 11	B 12	A 13	B 14
	A 17	B 18	A 19	B 20	A 21
			HPTC		
B 24	A 25	26	B 27	A 28	

	M	T	W	H	F
OCTOBER					
			MPTC	MPTC	MSC
	B 1	A 2	B 3	A 4	B 5
	A 8	B 9	A 10	B 11	A 12
	B 15	A 16	B 17	Fall Recess	
				AGTD	
A 22	B 23	A 24	B 25	26	
A 29	B 30	A 31			

	M	T	W	H	F
NOVEMBER					
				B 1	A 2
	B 5	A 6	EPTC	EPTC	EC
	B 12	A 13	B 14	A 15	B 16
	A 19	B 20	Thanksgiving Recess		
A 26	B 27	A 28	B 29	A 30	

	M	T	W	H	F
DECEMBER					
	B 3	A 4	B 5	A 6	B 7
	A 10	B 11	A 12	B 13	A 14
	B 17	A 18	B 19	A 20	B 21
	Winter Recess				
24	25	26	27	28	
31					

	M	T	W	H	F
JANUARY					
			1	A 2	B 3
	B 7	A 8	B 9	A 10	B 11
	AGTD				
	14	A 15	B 16	A 17	B 18
ML King					
21	A 22	B 23	A 24	B 25	
A 28	B 29	A 30	B 31		

	M	T	W	H	F
FEBRUARY					
					A 1
	B 4	A 5	B 6	A 7	B 8
	A 11	B 12	A 13	B 14	A 15
Wash/ Lincoln					
18	B 19	ACT	A 20	B 21	
A 25	B 26	26	A 28		

	M	T	W	H	F
MARCH					
					EGTD
				B 1	
	A 4	B 5	A 6	B 7	A 8
B 11	A 12	B 13	A 14	B 15	
A 18	B 19	A 20	B 21	22	
A 25	B 26	A 27	B 28	A 29	

	M	T	W	H	F
APRIL					
	B 1	A 2	B 3	A 4	B 5
	A 8	B 9	A 10	B 11	A 12
	Spring Recess				
	15	16	17	18	19
B 22	A 23	B 24	A 25	B 26	
A 29	B 30				

	M	T	W	H	F
MAY					
				A 1	B 2
	B 6	A 7	B 8	A 9	B 10
					K Testing
	A 13	B 14	A 15	B 16	A 17
Kindergarten Testing					
20	21	22	23	24	
Mem Day			HS Grad.	School ends	
27	A 28	B 29	30	31	

Notes:
 *Nov.7 - 11th grade does NOT attend. 10th & 12th attend 1/2 day AM - 1/2 day Teacher Professional Development.
 *Feb.20 - 10th & 12th grades do NOT attend - ACT for 11th grade AM - 1/2 day Teacher Professional Development

Elementary Grading Periods 1st: Aug.21-Oct. 26 2nd: Oct. 29 - Mar. 1 3rd: Mar. 4-June 5
Secondary Grading Periods 1st Qtr: Aug. 22-Oct.25 (44 Days) 2nd Qtr: Oct. 29-Jan.11 (45 Days) 3rd Qtr: Jan. 15-March 21 (46 Days) 4th Qtr: March 25-May 31 (44 Days)
Emergency Closures - Traditional school days are made up on President's Day first, then Spring Recess.
High School Graduations May 30, 2019

Jordan School District

MIDDLE SCHOOL CALENDAR

2018-2019

Legend	
Secondary New Teacher Induction (NTI) is August 14th & 15th, 2018.	
all grades	
AGTD	Grade Transmittal Days - STUDENTS DO NOT ATTEND
secondary	
SGTD	
PTC	Middle School Parent-Teacher Conferences
MSC	Middle School Parent-Teacher Comp Day
	School Year Prep. Days
	End of Quarter
	School Recess Day
	School Begins/Ends

Grade Transmittal Days -
 October 26, January 14, & March 22 are reserved for the analysis of student performance, correcting / grading of student work, and grade transmittal.

Emergency Closures -
 Traditional school days are made up on President's Day first, then Spring Recess.

Secondary Grading Periods
 1st Qtr: Aug. 22-Oct.25 (44 Days)
 2nd Qtr: Oct. 29-Jan.11 (45 Days)
 3rd Qtr: Jan. 15-March 21 (46 Days)
 4th Qtr: March 25-May 31 (44 Days)

High School Graduation
 May 30, 2019

	M	T	W	H	F
AUGUST			1	2	3
	6	7	8	9	10
	13	Sec NTI 14	Sec NTI 15	Tchrs @ Schools 16	17
	Tchrs @ Sch 20	7th Orientation 21	School begins 22	23	24
	27	28	29	30	31

	M	T	W	H	F
SEPTEMBER	Labor Day 3	4	5	6	7
	10	11	12	13	14
	17	18	19	20	21
	24	25	26	27	28

	M	T	W	H	F
OCTOBER	1	2	PTC 3	PTC 4	MSC 5
	8	9	10	11	12
	15	16	17	Fall Recess 18	19
	22	23	24	44 25	SGTD 26
	29	30	31		

	M	T	W	H	F
NOVEMBER				1	2
	5	6	7	8	9
	12	13	14	15	16
	19	20	Thanksgiving Recess 21	22	23
	26	27	28	29	30

	M	T	W	H	F
DECEMBER	3	4	5	6	7
	10	11	12	13	14
	17	18	19	20	21
	Winter Recess 24-28				
	31				

	M	T	W	H	F
JANUARY		1	2	3	4
	7	8	9	10	45 11
	AGTD 14	15	16	17	18
	ML King 21	22	23	24	25
	28	29	30	31	

	M	T	W	H	F
FEBRUARY					1
	4	5	6	7	8
	11	PTC 12	PTC 13	14	MSC 15
	Wash/ Lincoln 18	19	20	21	22
	25	26	27	28	

	M	T	W	H	F
MARCH					1
	4	5	6	7	8
	11	12	13	14	15
	18	19	20	46 21	SGTD 22
	25	26	27	28	29

	M	T	W	H	F
APRIL	1	2	3	4	5
	8	9	10	11	12
	Spring Recess 15-19				
	22	23	24	25	26
	29	30			

	M	T	W	H	F
MAY			1	2	3
	6	7	8	9	10
	13	14	15	16	17
	20	21	22	23	24
	Mem Day 27	28	29	7th Last Day 30	School Ends 31

Notes:
 *7th Grade Orientation Aug. 21 - 8th and 9th grades do NOT attend.
 *School ends for 7th grade on May 30th.

Jordan School District

YEAR-ROUND CALENDAR (Modified 45/15 Four Track)

2018-19

Induction Meetings for Elementary Teachers New to the District Tuesday & Wednesday, July 17-18, 2018
Teachers at Local Schools
 Tracks A, B and C Thursday, Friday, & Monday, July 19 - 20 & 23, 2018
 Track D Wednesday, Thursday, & Friday, August 8-10, 2018
Beginning of Classwork for Students
 Tracks A, B and C Begin (2 Hour Late Start) Wednesday, July 25, 2018
 Kindergarten (only) Testing (A,B,C Tracks) Wednesday, July 25 – Wednesday, August 1, 2018
 Kindergarten Begins (A, B and C) Thursday, August 2, 2018
 Track D Begins Monday, August 13, 2018
 Kindergarten (only) Testing (D Track) Monday, August 13 – Monday, August 20, 2018
 Kindergarten Begins (D Track) Monday, August 21, 2018
 Professional Development Day for teachers (students do not attend) Tuesday, January 14, 2019
 Kindergarten (only) testing Track A Friday – Friday, May 17 – May 24, 2019
 Kindergarten (only) testing Tracks B, C and D Friday – Friday, Jun 14 – June 21, 2019
Close of Classwork for Students (Summer Break)
 Track A Wednesday, June 5, 2019
 Tracks B, C and D Tuesday, July 2, 2019
Check-out Day for Teachers
 Track A Thursday, June 6, 2019
 Tracks B, C and D Wednesday, July 3, 2019

HOLIDAYS AND OTHER DAYS SCHOOL WILL BE CLOSED

Labor Day Recess Monday, September 3, 2018
 Fall Recess Thursday, Friday, October 18-19, 2018
 Thanksgiving Recess Thursday, Friday, November 22-23, 2018
 Winter Recess Begins Monday, December 24, 2018 – Tuesday, January 1, 2019
 School resumes B/C/D Tracks Wednesday, January 2, 2019
 Dr. Martin Luther King Jr. Recess Monday, January 21, 2019
 Washington/Lincoln Day Recess Monday, February 18, 2019
 Spring Recess Wednesday April 17, 2019 – Friday, April 19, 2019
 School resumes B/C/D Tracks Monday, April 22, 2019
 Memorial Day Recess Monday, May 27, 2019

PARENT-TEACHER CONFERENCE SCHEDULE

GRADE POSTING DEADLINES

	Fall	Spring	Fall	Spring
Track A	October 22-26, 2018	February 4-8, 2019	November 2, 2018	February 15, 2019
Track B	October 22-26, 2018	February 4-8, 2019	November 2, 2018	February 15, 2019
Track C	October 22-26, 2018	March 4-8, 2019	November 2, 2018	March 15, 2019
Track D	November 12-16 2018	March 4-8, 2019	November 30, 2018	March 15, 2019

TRACK CHANGE DAYS FOR TEACHERS

Students Do Not Attend

<p>Track A October 12, 2018 January 11, 2019 April 5, 2019</p>	<p>Track B September 21, 2018 December 21, 2018 March 15, 2019 June 6, 2019</p>
<p>Track C August 31, 2018 November 30, 2018 February 22, 2019 May 17, 2019</p>	<p>Track D November 2, 2018 February 1, 2019 May 3, 2019</p>

Teacher Contract Days (For the Modified 45/15 Four Track Schedule)

- 169 days of Instruction
- Two (2) days Parent-Teacher Conferences
- Three (3) days Preparation
- One (1) Professional Development Day
- One (1) day Teacher Check-out

Emergency closures in year-round schools will be made up first on Washington and Lincoln Day, then on Spring Recess.

