



BOARD OF EDUCATION
REGULAR SCHOOL BOARD MEETING

Detailed Agenda

Wednesday, January 14, 2026

ILSC Building, 960 South Main, Brigham City,
Utah 84302

*"Always consider the effects
on our students."*

- A. **If ADA accessibility is needed to attend this meeting, please contact the District Office at 435-734-4800 before 4:00 p.m. the day prior to the meeting.**
- B. **Work Session - 5:00 p.m.**
1. **MGT Demographic Report** 4
- C. **Administrative - 6:30 p.m.**
1. **Call to Order**
Tiffani Summers, Board President
 2. **Reverence**
Wade Hyde, Board Member
 3. **Flag Salute/Pledge of Allegiance**
Julie Taylor, Board Member
 4. **Recognitions**
Jamie Kent, Public Information Officer
 - a. **ILSC Staff**
 - b. **SEE Award Recipients:** 44
S - Shamra Shaffer, Special Education Teacher at BRHS
E - Aubree Chase, Counselor at McKinley
E - Jennifer Winward, Principal Secretary at BRMS
- D. **Approval of Agenda - 6:45 p.m.**
- E. **Public Comment - 6:50 p.m.**
Those individuals who would like to speak to the Board should read the guidelines and complete the sign-up document located at the door. At the discretion of the Board President, public comment may be permitted at any point during the Board meeting.
- F. **First Public Comment on School Fees - 7:20 p.m.**
Keith Mecham, Asst. Superintendent of Secondary Teaching & Learning
2026-27 Proposed Fee Schedule
- G. **Action Items - 7:30 p.m.**
1. **Declare Surplus Property**
Neil Stevens, Business Administrator
 2. **Approve the Superintendent, Business Administrator and Real Estate Agent to Engage in Negotiations Over Property Exchange**
Neil Stevens, Business Administrator
- H. **Information Items - 7:35 p.m.**
1. **Audit Report** 45
Matt Geddes, Squire Co.
 2. **Lease Revenue Bond**
Ryan Bjerke, Attorney
 3. **BESD Foundation Report**
Matt Nelson, Foundation Board President
 4. **Construction Update** 120
Corey Thompson, Facilities Director
 5. **Video and Recruitment**

Jamie Kent, Director of Public Relations and Coerina Fife, Executive Director of Human Resources
 BESD Career Fair Video

6. New Grading Policy Data from 1st Trimester, Comparing 2024 vs 2025

129

Keith Mecham, Asst. Superintendent of Secondary Teaching & Learning

7. Monthly Financial Report

141

Neil Stevens, Business Administrator

8. Board Committee Reports

a. **Student Board Member Report**

9. December Employee Appreciation

10. December	11. Teacher	12. Support
13. BRHS	14. Michelle Alexander	15. Dallin Kestner
16. BRMS	17. Cathe Runyan	18. Meghan Thornley
19. ACHI	20. Jason Warner	21. Lindsey Manscill
22. BEHS	23. Kris Harding	24. Alicia Barr
25. BEMS	26. Rebekah Spencer	27. Denyehl Jones
28. ACYI	29. Jake Hanes	30. Melissa Cook
31. Sunrise	32. Leslie Fridal	33. Heidi Pugsley
34. Century	35. Heidi Johnson	36. Lori Nelson
37. Discovery	38. Heather Morrey	39. Mindy Anderson
40. Fielding	41. Lonni Tilley	42. Gale Brown
43. Garland	44. Suzy Lish	45. Brynn Bullinger
46. Golden Spike	47. Starla Johnson	48. Colby Andersen
49. Lake View	50. Jamie Pickering	51. Steven Simpson
52. McKinley	53. Chrissy Nelson	54. Monica Roberts
55. North Park	56. Bobbi Fessler	57. Hyrum Gilbert
58. Three Mile Creek	59. Rachel Post	60. Olivia Rose
61. Willard	62. Sandy Warner	63. Shay Bair
64. Western	65. Hallie Kunzler	66. McKenzie Richins

I. Policy Review - 8:15 p.m.

1. Changes from Approved Negotiations (for information only)

a. Policy 3126 Certificated: Sickness, Absences and Leaves

149

2. First Reading

a. Policy 2005 Program Accounting

158

b. Policy 2060 Deducted Absences (One reading only)

160

c. Policy 3010 Employee Bullying and Hazing

161

d. Policy 5005 Safe Schools - Student Discipline/Behavior

177

e. Policy 5009 Admissions and Attendance: Kindergarten

205

f. Policy 5274 Participation in Sex-Designated Athletic Activities, Programs, and Events	206
g. Policy 5305 Student Use of Electronic Devices	208
h. Policy 5380 Notification Received from Juvenile Courts	218
i. Policy 6023 School Climate Surveys	222
3. Second Reading	
a. Policy 1222 Naming of Facilities	224
b. Policy 2217 Transportation - Requests for Field Trips/Activity	226
c. Policy 3023 Educator Induction, Mentoring, and professional Learning	228
d. Policy 3098 Employee Surveys	233
e. Policy 3208 ESP: Fringe Benefits and Leave of Absence	235
f. Policy 4066 Curriculum: Religious Neutrality	248
g. Policy 4102 Grading: Grades K-7	251
h. Policy 4104 Grading: Packet Credit	253
i. Policy 4105 Sex Education	255
j. Policy 4107 Testing Procedures and Standards	263
k. Policy 4108 Testing Procedures and Standards - Exclusion from Testing	268
l. Policy 4115 Grading: Course Grade Replacement	270
m. Policy 4140 School Volunteers/Resource Persons	273
n. Policy 6000 Public Records Access and Management	275
o. Policy 6050 Community Use of School Facilities	288
p. Policy 6060 Conduct on School Premises	292
J. <u>Board Discussion Items</u> - 8:25 p.m.	
1. Review of Policies:	301
• 1034 Board of Education Code of Conduct	
• 1035 Board Member Ethics	
• 1036 Conflict of Interest (and complete Conflict of Interest Form)	
2. USBA Conference Report	
3. Hotline Training Requirement	
Steve Carlsen, Superintendent	
Required Hotline Training/USBE	
K. <u>Consent Items</u> - 8:40 p.m.	
1. Minutes	313
2. Claims	322
3. Personnel	334
4. Clubs	335
5. Elementary PE Budget	337
6. LEA Specific Licenses	
L. <u>Suggestions for Future Board Meetings</u> - 8:45 p.m.	338
M. <u>Upcoming Events</u>	
1. USBA Day on the Hill - January 30, 2026 at 8:30 am	
N. <u>Board Handbook</u>	340
O. <u>Closed Session to Discuss Sale or Lease of Real Property</u> - 8:50 p.m.	
P. <u>Closed Session to Discuss Professional Competence of an Individual</u> - 9:00 p.m.	
Q. <u>Adjournment</u> - 9:30 p.m.	
The next meeting of the Board of Education will be held on Wednesday, February 11, 2026, with a Work Session at 5:30 and a Regular Session at 6:30 p.m., at the Independent Life Skills Center, 960 S Main St, Brigham City, Utah.	

MGT



Resident Student Forecast

SY2025/26 to SY2035/36

January 14, 2026



Work accomplished

1

**Spatial and
tabular data
setup for
district**

2

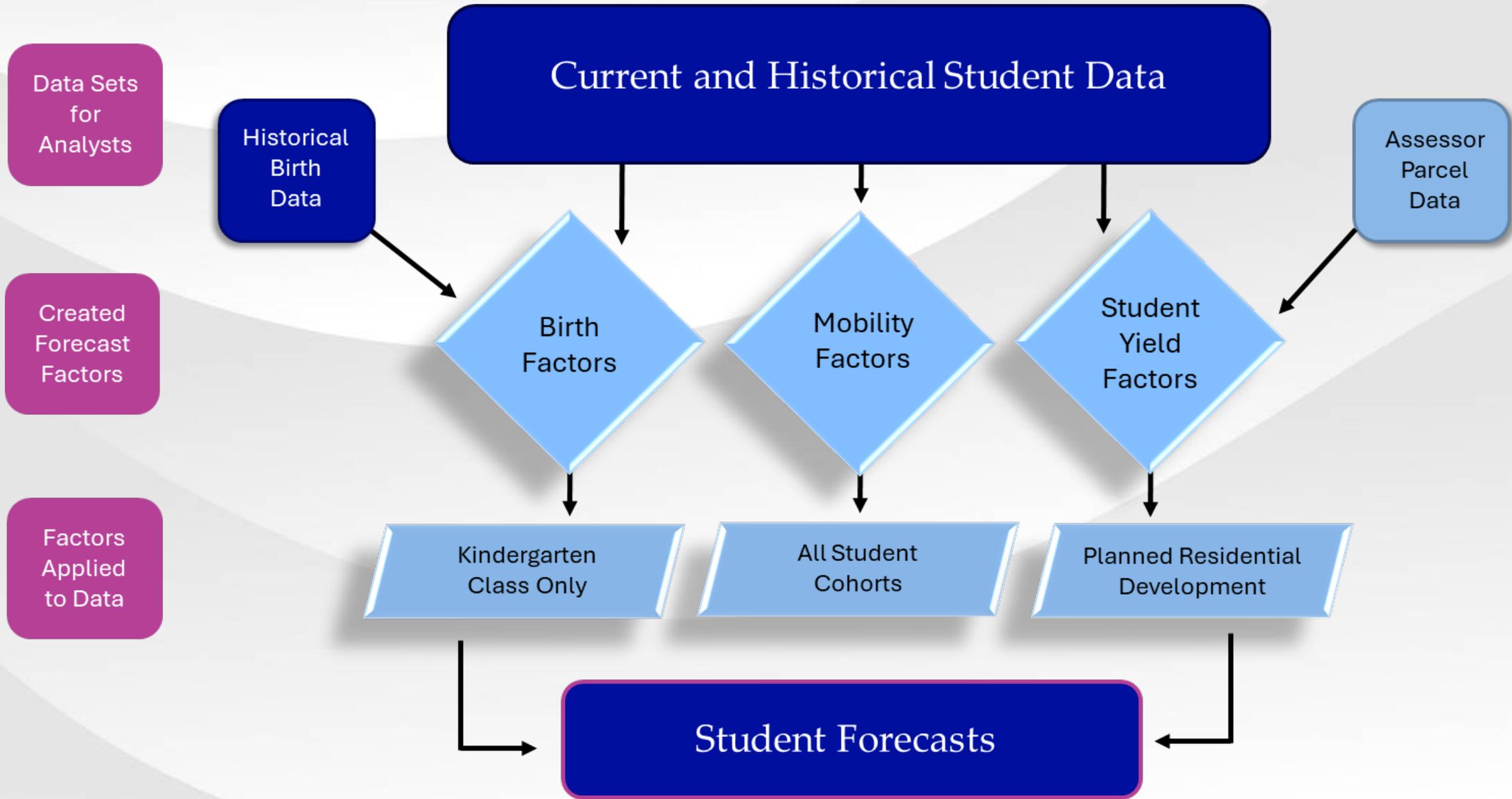
**Researched
active
residential
development
projects**

3

**Analyzed
demographic
dynamics of
the district
and
attendance
areas**

4

**Developed
resident
forecasts by
grade and
attendance
area**



Student Data Analysis

Think Spatially

1. Verification

Data Verification
Student Data - SY 2025-2026

File Name: October1Data_2022-2026_Fixed
Student Records: 12087
Valid Address Fields: 12087
Valid - Empty - PO Box:

Data Fields Provided In File

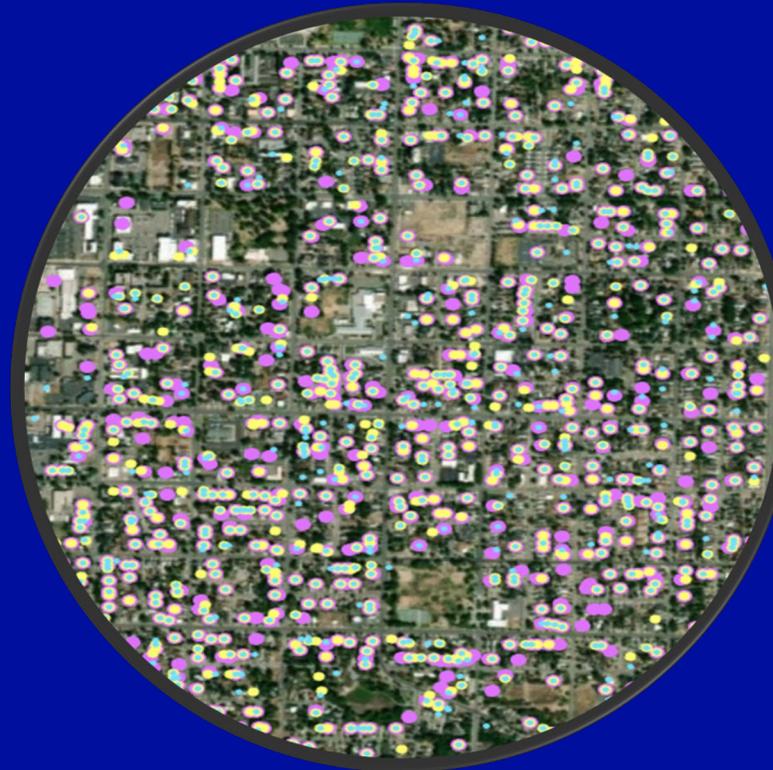
State Student ID	Student Physical Address	IEP Status	ELL Status
School Location	Student Age on October 1	YIC Status	SPED SCRAM
Student Name	Student Birthdate	Economic Disadvantage Status	SPED SCRAM Program
Local Student ID	ELL Status	Gender	School Year
Student Grade	Migrant Status	Ethnicity/Race	October 1 Date

Attribute Details

School Name	Student Count by Grade and Enrollment												Total Enrl	
	0	1	2	3	4	5	6	7	8	9	10	11		12
Bear River High (704)											435	383	374	1,192
Bear River Middle (404)											427	414		841
Box Elder High (709)											1	682	664	1,356
Box Elder Middle (408)											508	565		1,073
Century School (104)	67	70	58	71	77	89								432
Discovery School (125)	68	69	61	60	73	102								433
Felding School (132)	81	96	96	93	106	94								564
Garland School (158)	86	101	94	108	117	128								632
Golden Spike Elementary (116)	129	128	138	120	144	138								787
Grouse Creek Elementary (140)	1	1	2	2										6
Grouse Creek Secondary (710)								1						1
Harris Intermediate (304)							422	443	1					1,887
Lake View School (150)	81	83	88	89	104	98								565
McKinley School (154)	97	74	87	71	87	85								581
North Park School (167)	80	109	96	113	96	104								608
Out of State School (250)	1						1	1						3
Out of State School (730)									2			2	2	8
Park Valley Elementary (168)	2	2	3	1	3	3	1							15
Park Valley Secondary (712)								4	2	5				11
Snowville School (188)	3	3	3	3	5	2								19
Sunrise High School (778)										1	4	50	92	149
Three Mile Creek School (172)			106	106	128	156								496
Wood School (200)	103	122												225
Wood Intermediate (308)								493	510					1,003
Total	808	867	832	842	942	1,091	917	958	940	886	1,023	999		9,954

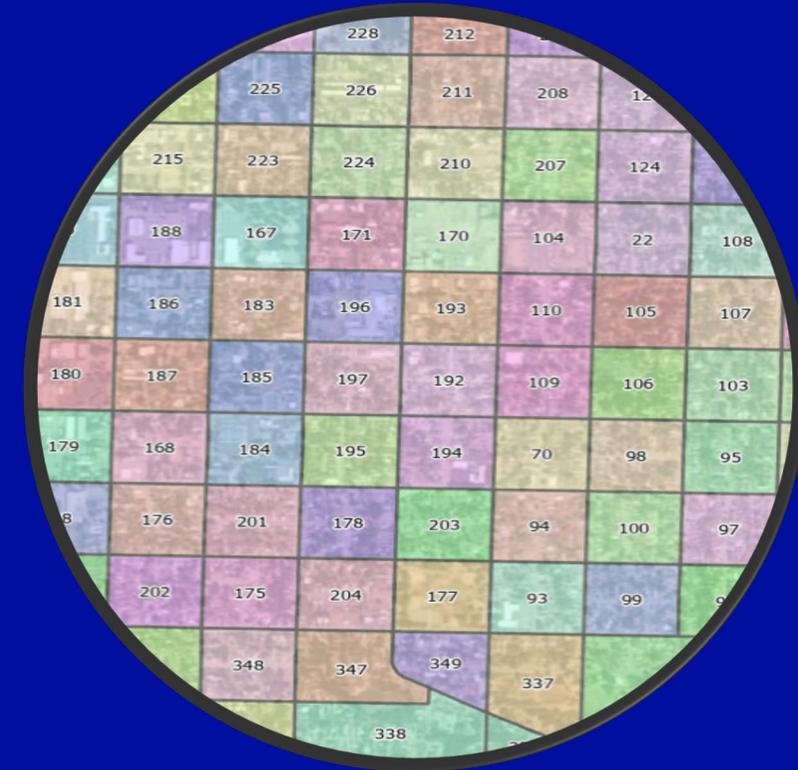
Review for Errors

2. Geocode



Each Point is a Student

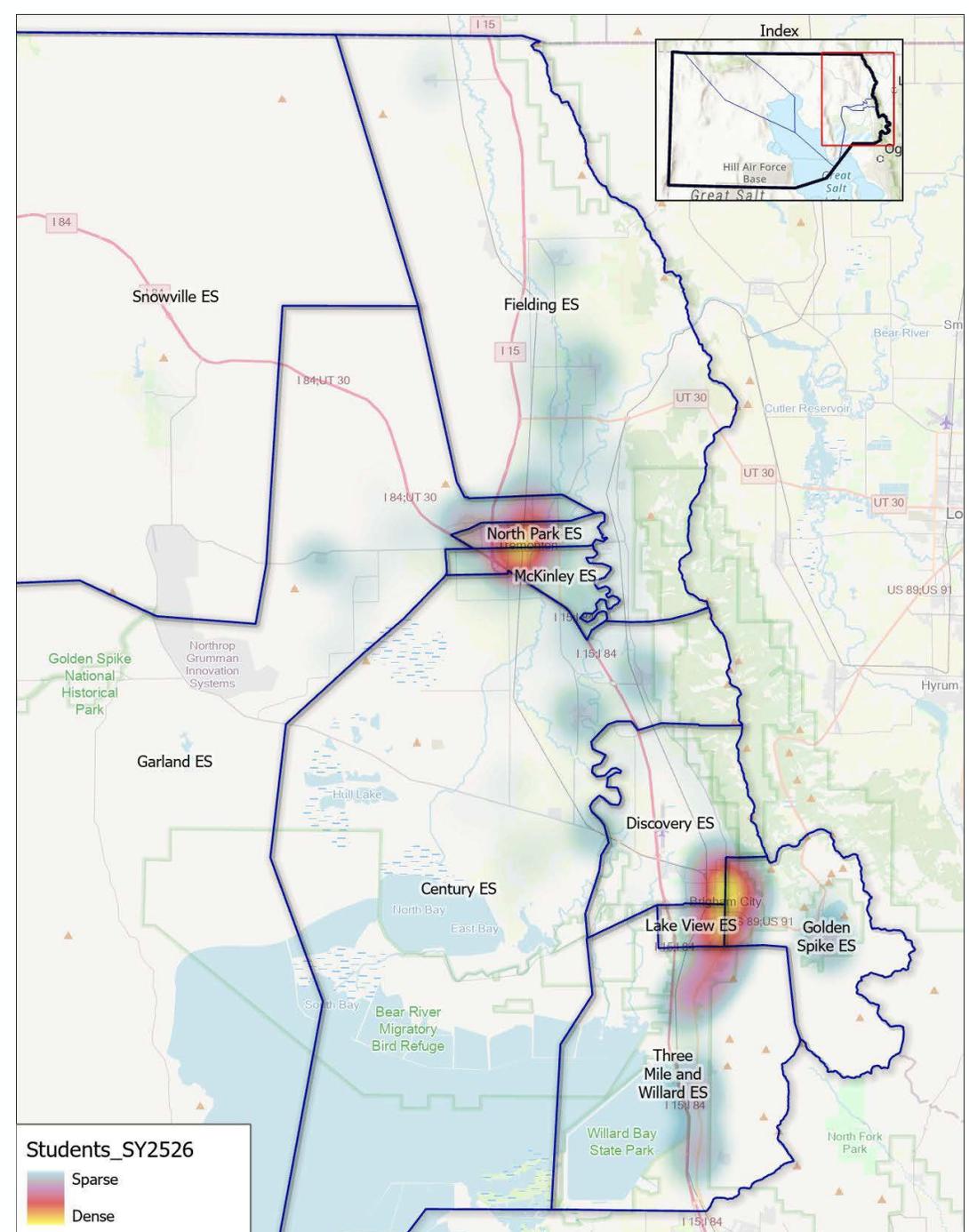
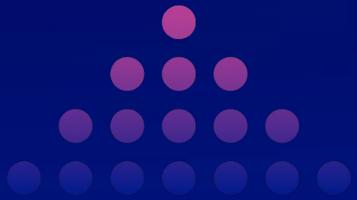
3. Analysis



District divided into 954 Study Areas

Student Density Fall 2025

Yellow areas indicate a higher concentration of student population, while areas shaded blue have fewer students



Attendance Matrix - Elementary

Date of Student Data: 10/1/2025			School of Enrollment												
Attendance Area	Grade Range	Count of Students Living within Boundary	Century ES	Discovery ES	Fielding ES	Garland ES	Golden Spike ES	Grouse Creek ES	Lake View ES	McKinley ES	North Park ES	Park Valley ES	Snowville ES	Three Mile and Willard ES	
			School of Residence	Century ES	0-5	480	410	1	0	15	11	0	10	12	19
	Discovery ES	0-5	519	9	420	0	2	42	0	38	0	0	0	0	8
	Fielding ES	0-5	586	0	0	532	41	0	0	1	1	11	0	0	0
	Garland ES	0-5	499	2	0	25	458	0	0	0	3	10	0	0	1
	Golden Spike ES	0-5	815	0	3	0	0	704	0	82	2	0	0	0	24
	Grouse Creek ES	0-5	6	0	0	0	0	0	6	0	0	0	0	0	0
	Lake View ES	0-5	455	0	7	0	2	19	0	414	1	0	0	0	12
	McKinley ES	0-5	604	10	1	5	44	2	0	1	478	63	0	0	0
	North Park ES	0-5	565	1	0	2	67	4	0	2	4	485	0	0	0
	Park Valley ES	0-5	14	0	0	0	0	0	0	0	0	0	13	1	0
	Snowville ES	0-5	41	0	0	0	3	0	0	0	0	19	1	18	0
	Three Mile and Willard ES	0-5	700	0	1	0	0	14	0	13	0	0	0	0	672
Total Resident			5,284	432	433	564	632	796	6	561	501	607	14	19	719
Inter-District Transfers			6					1		2		1			2
Total Enrollment			5,290	432	433	564	632	797	6	563	501	608	14	19	721
Notes															
Does not include students attending Out of State (2).															

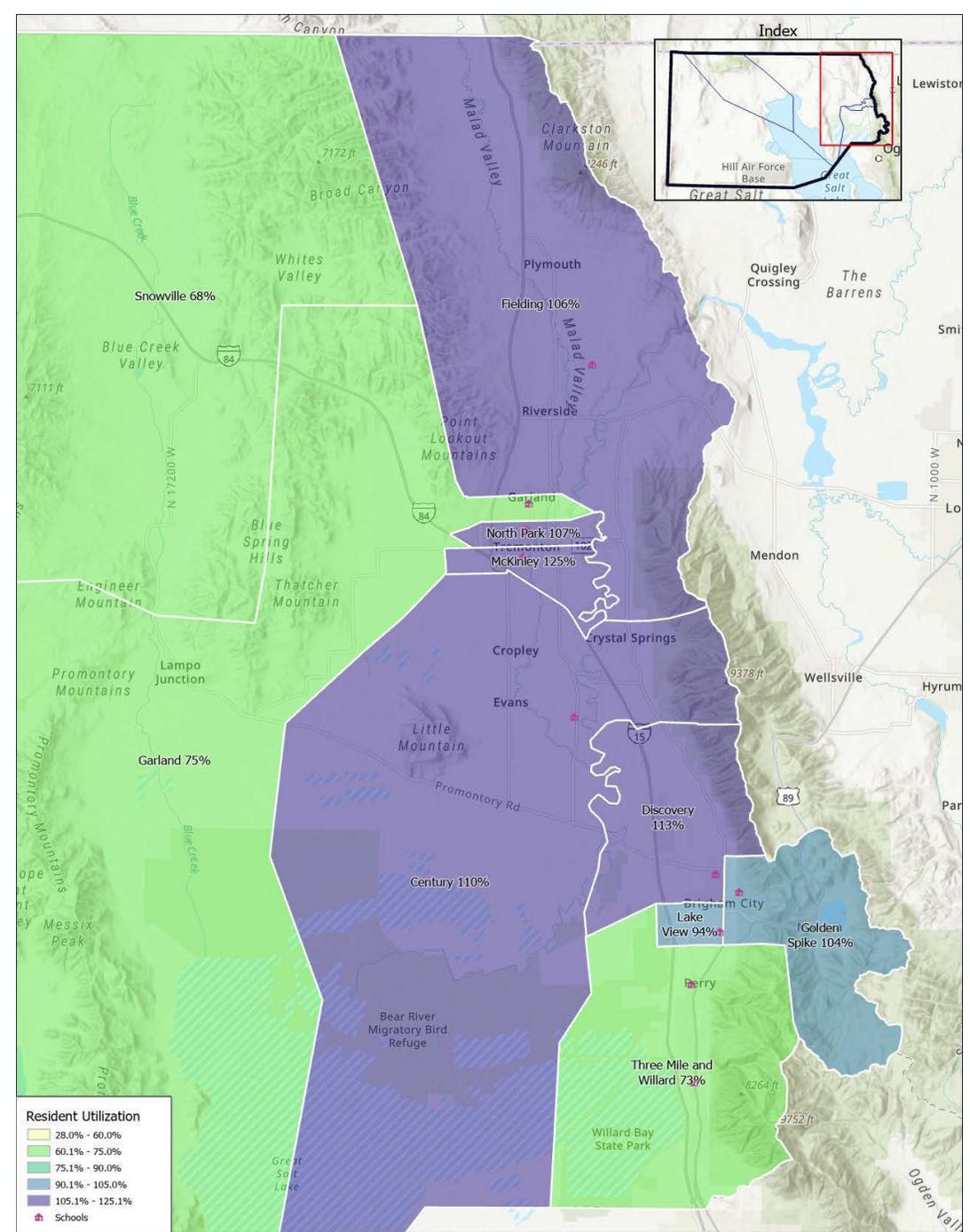
Utilization Analysis - Elementary

Attendance Area	Grade Range	School Capacity	Residence		Enrollment		Resident Student Transfers			Inter-District Transfers	Total Open Enrollment Rate
			Students	Utilization	Students	Utilization	In	Out	Out Rate	In	
Century ES	0-5	437	480	109.8%	432	98.9%	22	70	14.6%	0	5.1%
Discovery ES	0-5	460	519	112.8%	433	94.1%	13	99	19.1%	0	3.0%
Fielding ES	0-5	552	586	106.2%	564	102.2%	32	54	9.2%	0	5.7%
Garland ES	0-5	667	499	74.8%	632	94.8%	174	41	8.2%	0	27.5%
Golden Spike ES	0-5	782	815	104.2%	797	101.9%	92	111	13.6%	1	11.7%
Lake View ES	0-5	483	455	94.2%	563	116.6%	147	41	9.0%	2	26.5%
McKinley ES	0-5	483	604	125.1%	501	103.7%	23	126	20.9%	0	4.6%
North Park ES	0-5	529	565	106.8%	608	114.9%	122	80	14.2%	1	20.2%
Three Mile and Willard ES	0-5	966	700	72.5%	721	74.6%	47	28	4.0%	2	6.8%

Elementary Utilization Map

By Resident Population

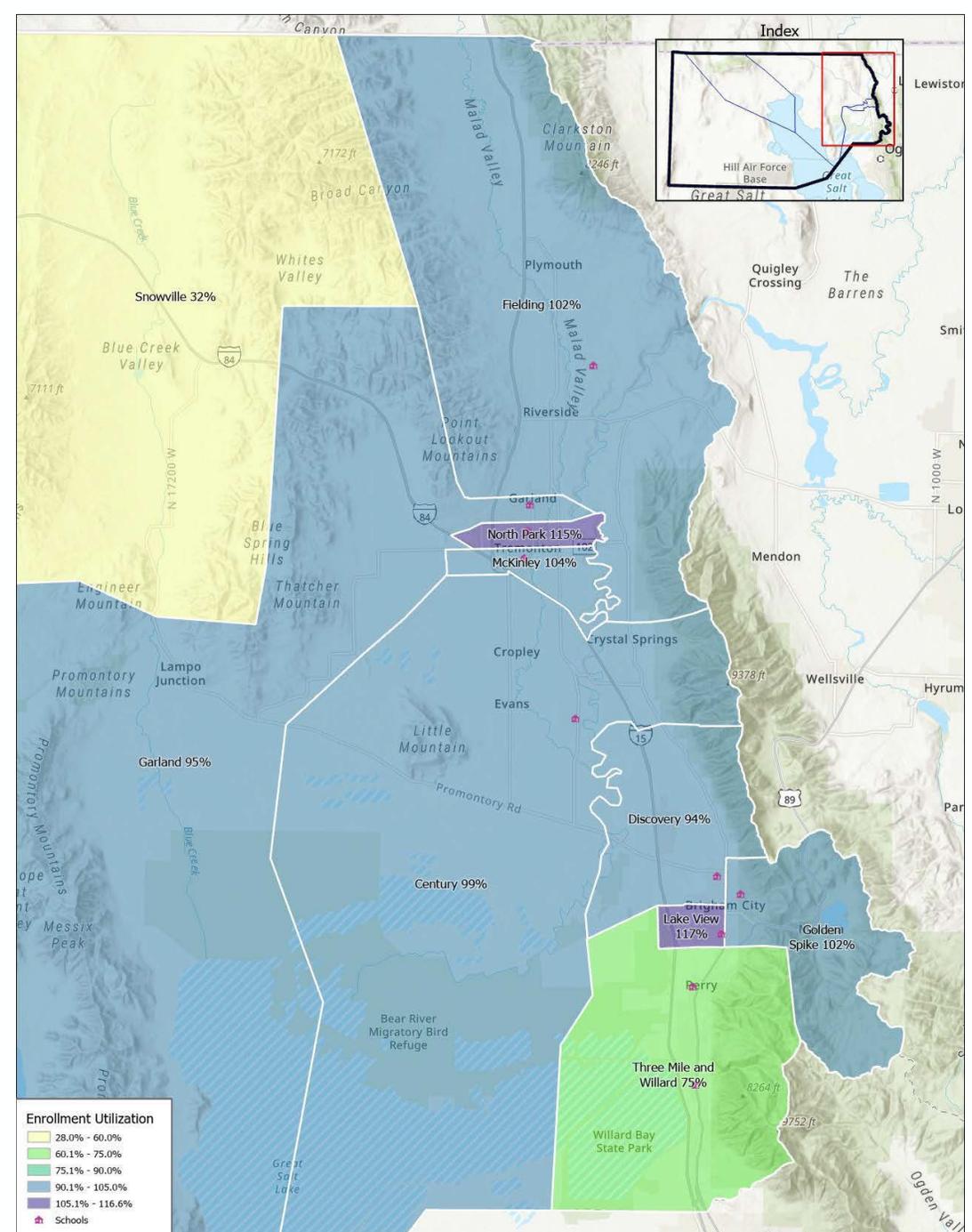
Spatially identifying over- or under populated school zones.



Elementary Utilization Map

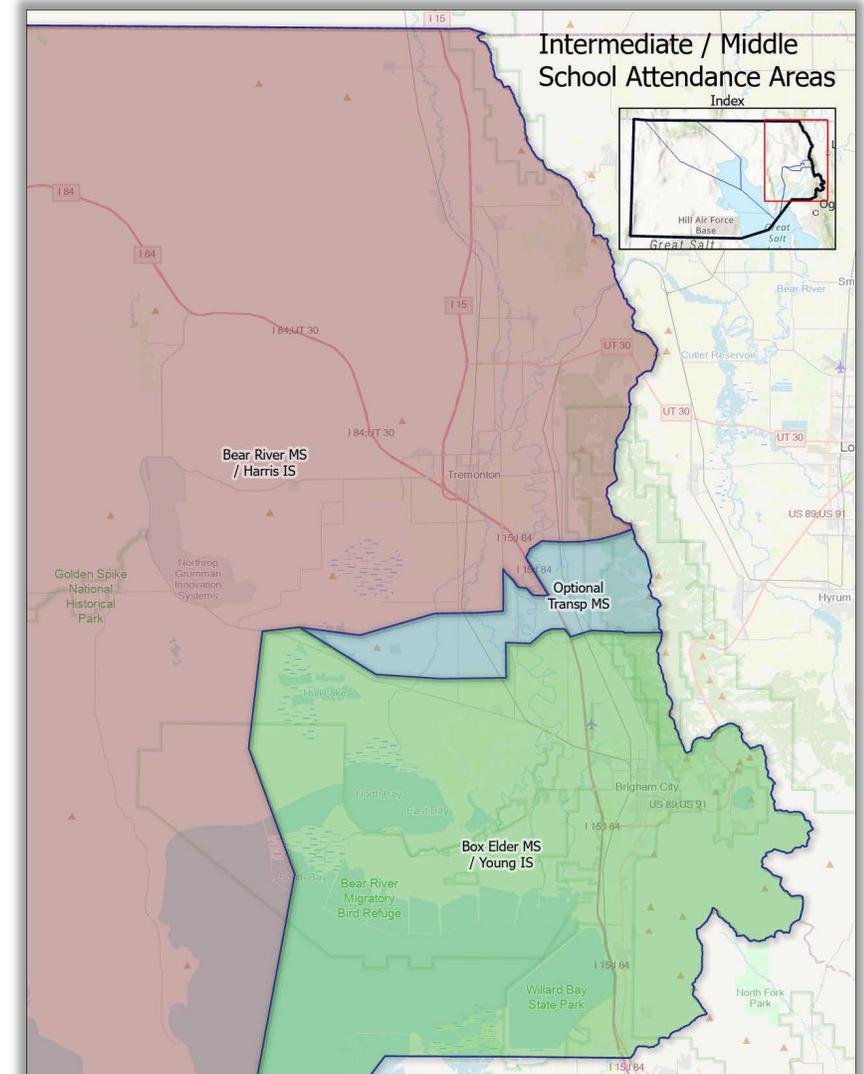
By Enrollment

Spatially identifying over- or under-utilized schools.



Attendance Matrix – Intermediate School

Date of Student Data: 10/1/2025			School of Enrollment			
Attendance Area	Grade Range	Count of Students Living within Boundary	Harris IS	Young IS	Grouse Creek SEC	Park Valley SEC
			Harris IS	Young IS	Grouse Creek SEC	Park Valley SEC
School of Residence	Harris IS	833	828	3	0	2
	Young IS	947	8	939	0	0
	Grouse Creek SEC	1	0	0	1	0
	Park Valley SEC	3	0	0	0	3
	Optional Transp Area	90	29	61	0	0
	Total Resident	1,874	865	1,003	1	5
Inter-District Transfers		0				
Total Enrollment		1,874	865	1,003	1	5

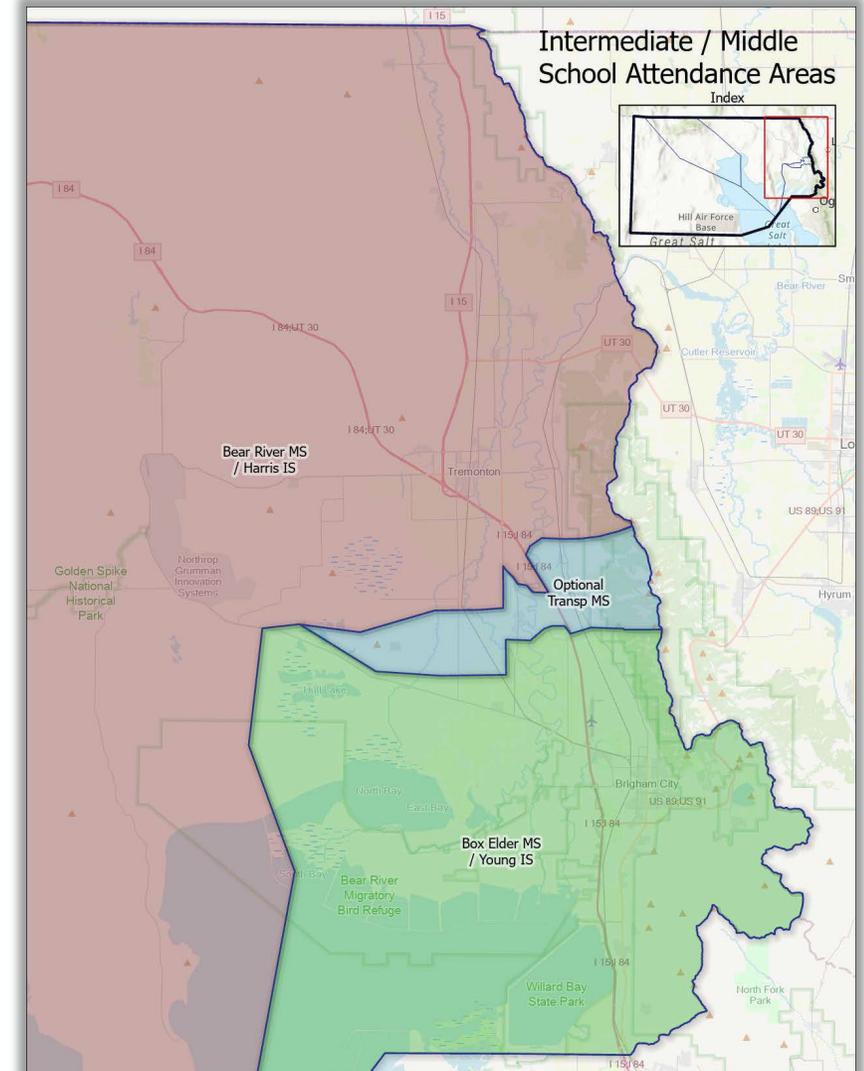


Utilization Analysis – Intermediate School

Attendance Area	Grade Range	School Capacity	Residence		Enrollment		Resident Student Transfers			Inter-District Transfers	Total Open Enrollment Rate
			Students	Utilization	Students	Utilization	In	Out	Out Rate	In	
Harris IS	6-7	885	833	94.1%	865	97.7%	37	5	0.6%	0	4.3%
Young IS	6-7	1,165	947	81.3%	1,003	86.1%	64	8	0.8%	0	6.4%

Attendance Matrix – Middle School

Date of Student Data: 10/1/2025			School of Enrollment			*Non-Boundary School			
Attendance Area	Grade Range	Count of Students Living within Boundary	Bear River MS	Box Elder MS	Park Valley SEC	Box Elder HS	Harris IS	Sunrise HS	
School of Residence	Bear River MS	8-9	809	796	10	2	0	1	0
	Box Elder MS	8-9	1,023	9	1,012	0	1	0	1
	Optional Transp MS	8-9	83	34	49	0	0	0	0
	Park Valley SEC	8-9	5	0	0	5	0	0	0
	Total Resident		1,920	839	1,071	7	1	1	1
	Inter-District Transfers		4	2	2				
	Total Enrollment		1,924	841	1,073	7	1	1	1
	Notes								
Does not include students attending Out of State (3).									

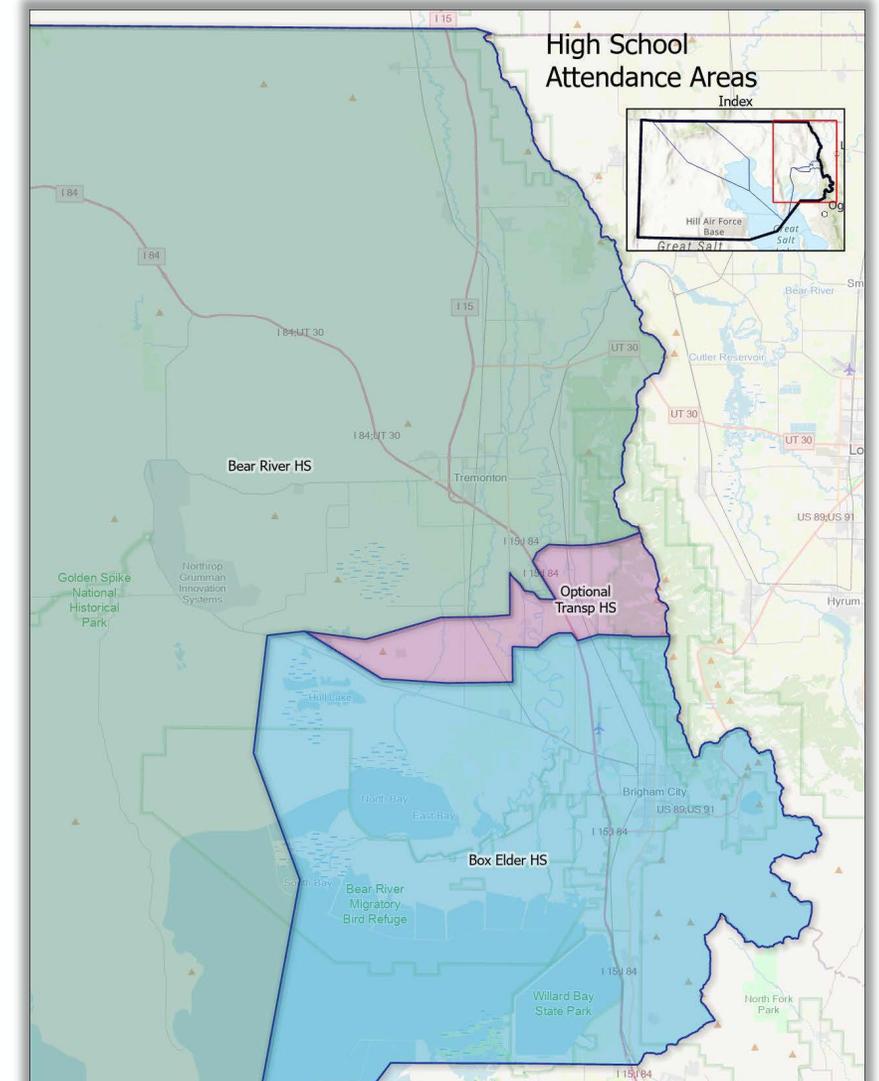


Utilization Analysis – Middle School

Attendance Area	Grade Range	School Capacity	Residence		Enrollment		Resident Student Transfers			Inter-District Transfers	Total Open Enrollment Rate
			Students	Utilization	Students	Utilization	In	Out	Out Rate	In	
Bear River MS	8-9	896	809	90.3%	841	93.9%	43	13	1.6%	2	5.4%
Box Elder MS	8-9	1,076	1,023	95.1%	1,073	99.7%	59	11	1.1%	2	5.7%

Attendance Matrix – High School

Date of Student Data: 10/1/2025			School of Enrollment		*Non-Boundary School		
Attendance Area	Grade Range	Count of Students Living within Boundary	Bear River HS	Box Elder HS	Harris IS	Sunrise HS	
			School of Residence	Bear River HS	10-12	1,178	1,111
	Box Elder HS	10-12	1,639	9	1,540		90
	Park Valley SEC	10-12	3	3	0		
	Optional Transp HS	10-12	164	67	94		3
	Total Resident		2,984	1,190	1,647	1	146
	Inter-District Transfers		4	2	2		
	Total Enrollment		2,988	1,192	1,649	1	146
Notes							
Does not include students attending Out of State (6).							



Utilization Analysis – High School

Attendance Area	Grade Range	School Capacity	Residence		Enrollment		Resident Student Transfers			Inter-District Transfers	Total Open Enrollment Rate
			Students	Utilization	Students	Utilization	In	Out	Out Rate	In	
Bear River HS	10-12	1,162	1,178	101.4%	1,192	102.6%	79	67	5.7%	2	6.8%
Box Elder HS	10-12	1,464	1,639	112.0%	1,649	112.6%	107	99	6.0%	2	6.6%

Forecast Factors

Historic and Projected Births



Births by Subdistrict								Birth Rate			Resident Kinder Cohort	Resident % Capture	
Birth Year	Kinder Year	Brigham City		Tremonton		Box Elder County Other		Total	% Change*	Districtwide Rate			School Year
		Births	Rate	Births	Rate	Births	Rate						
2015	2020	415	1.193	299	0.987	175	1.215	889	1.118	Districtwide Rate	2020/21		
2016	2021	392	1.126	286	0.944	177	1.229	855	1.075		2021/22	921	108%
2017	2022	353	1.014	291	0.960	154	1.069	798	1.004		2022/23	831	104%
2018	2023	344	0.989	294	0.970	157	1.090	795	1.000		2023/24	821	103%
2019	2024	368	1.057	309	1.020	165	1.146	842	1.059		2024/25	879	104%
2020	2025	348	1.000	303	1.000	144	1.000	795	1.000	Base Year	2025/26	808	102%
2021	2026	343	0.986	311	1.026	167	1.160	821	1.033	1.033	2026/27	843	103%*
2022	2027	323	0.928	330	1.089	179	1.243	832	1.047	1.047	2027/28	859	103%*
2023	2028	337	0.968	324	1.069	154	1.069	815	1.025	1.025	2028/29	842	103%*
2024	2029	331	0.951	358	1.182	157	1.090	846	1.064	1.064	2029/30	883	104%*
2025	2030		0.951		1.092		1.090		1.064	1.064	2030/31		
2026	2031		0.951		1.092		1.090		1.064	1.064	2031/32		
2027	2032		0.951		1.092		1.090		1.064	1.064	2032/33		
2028	2033		0.951		1.092		1.090		1.064	1.064	2033/34		
2029	2034		0.951		1.092		1.090		1.064	1.064	2034/35		
2030	2035		0.951		1.092		1.090		1.064	1.064	2035/36		

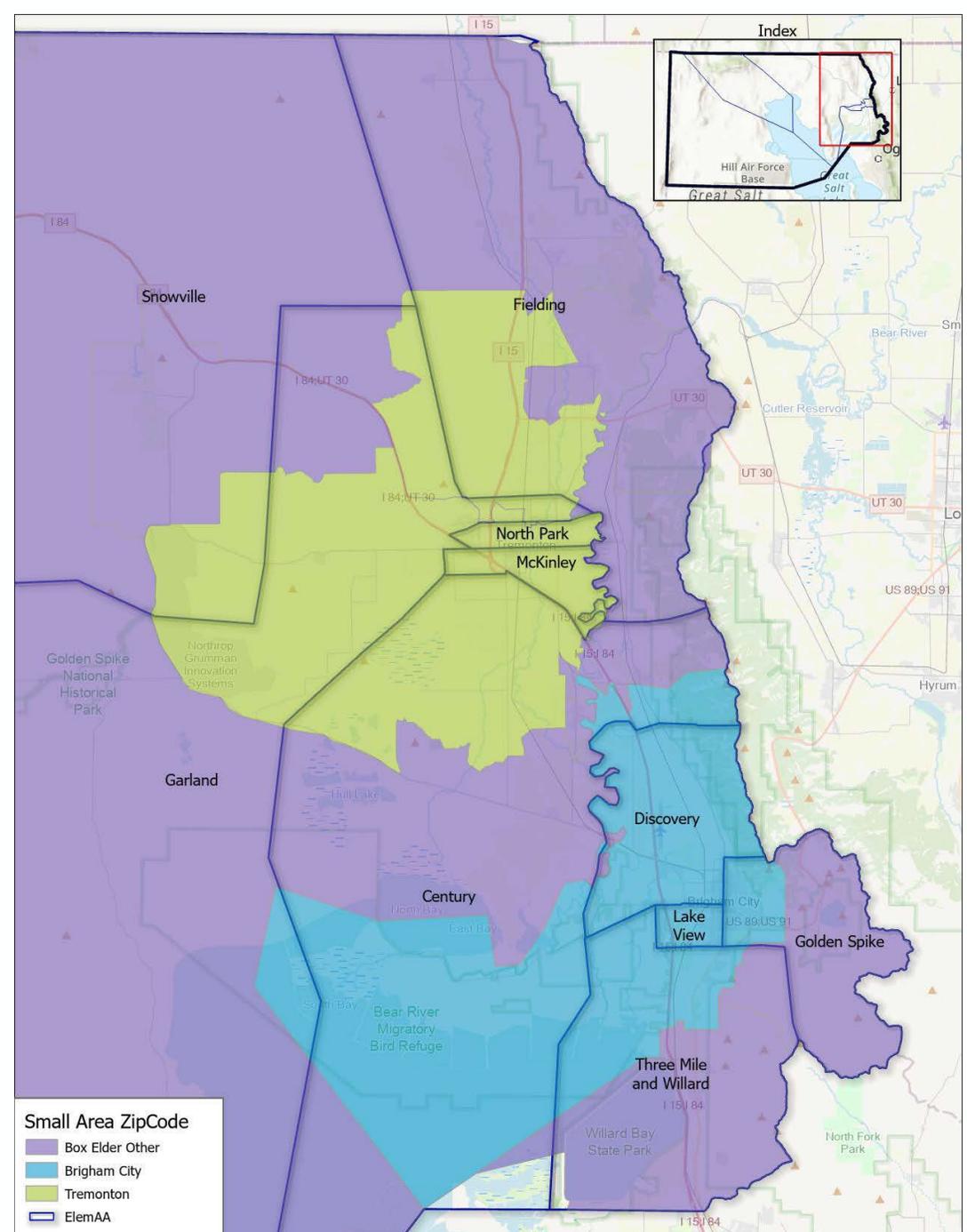
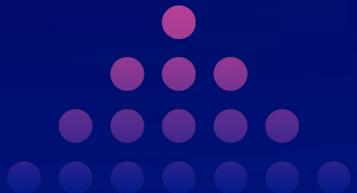
* Forecasted Capture Rate

* % Change refers to the change in total births for each year compared to the base year.

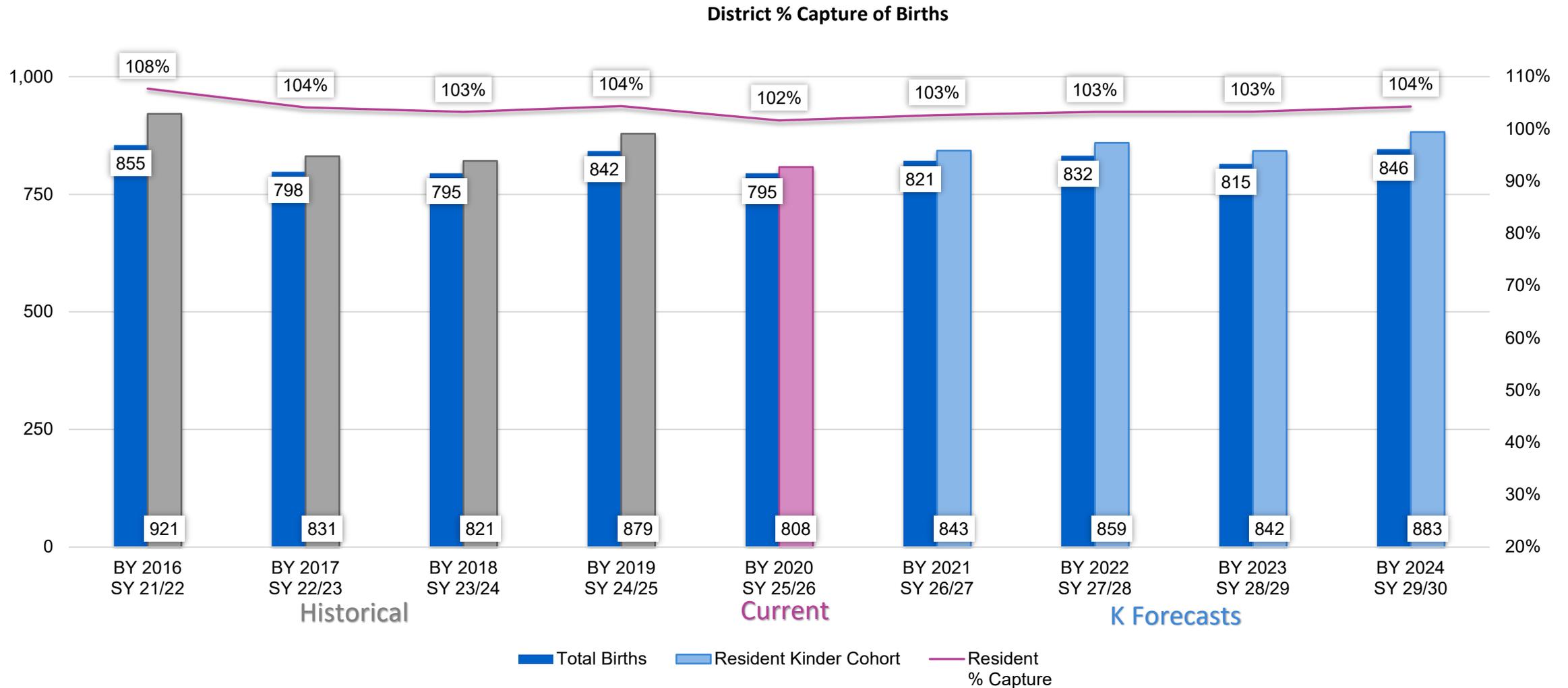
Source: Utah Department of Health and Human Services

Birth Data Regions

Utah Department of Health and Human Services provides birth data by Small Areas



Capture Rate Analysis



Mobility Factors SY 2022-2025

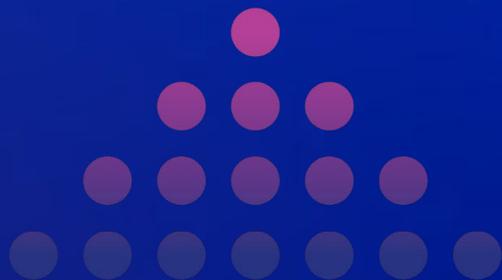
How is Mobility Applied?

$$\begin{array}{rcl}
 100 & \text{Kindergarten students in SY2025-26} & \\
 \times & \mathbf{1.01} & \text{(Century ES 1st grade mobility)} \\
 = & 101 & \text{1st grade students in SY2026-27}
 \end{array}$$

- ❖ Determined from 4 years of historical mapped student data.
- ❖ Tracks the percentage gain or loss for each grade level as students progress through the grades.
- ❖ Factors are applied at the elementary attendance area
- ❖ Addresses move-ins/outs, charter & private school movement, shifts in existing housing patterns, attrition at upper grades

Attendance Area	K to 1	1 to 2	2 to 3	3 to 4	4 to 5	5 to 6	6 to 7	7 to 8	8 to 9	9 to 10	10 to 11	11 to 12
Century ES	1.01	0.95	1.05	1.00	0.97	1.05	0.99	0.99	1.01	0.99	1.02	0.97
Discovery ES	0.93	1.01	0.97	1.02	0.97	1.00	0.93	1.01	1.01	1.02	0.98	0.96
Fielding ES	0.97	0.98	0.99	1.00	1.01	0.99	1.00	1.00	1.00	0.95	1.00	0.95
Garland ES	0.98	0.94	0.98	1.02	1.03	1.00	0.95	0.98	1.01	1.00	0.95	1.04
Golden Spike ES	1.05	0.99	1.02	0.99	1.04	0.99	1.02	1.02	1.01	1.00	0.94	1.01
Lake View ES	0.97	0.96	0.95	0.93	1.00	1.05	0.97	1.04	0.98	0.99	0.89	0.92
McKinley ES	0.96	1.02	0.94	0.95	0.97	0.98	0.98	0.99	1.02	0.99	0.92	0.92
North Park ES	1.00	1.03	0.96	1.00	0.97	0.96	1.04	1.02	1.06	0.95	0.95	0.96
Three Mile and Willard ES	0.98	1.01	1.00	0.97	1.00	0.99	0.97	1.04	1.04	1.01	0.97	0.97

Student Yield Factors (SYF) help determine the forecasted number of students from new residential developments. For single family detached homes, the K-12 SYF is **0.725**, which means Box Elder SD could expect to gain 73 students for every 100 new single family detached homes.



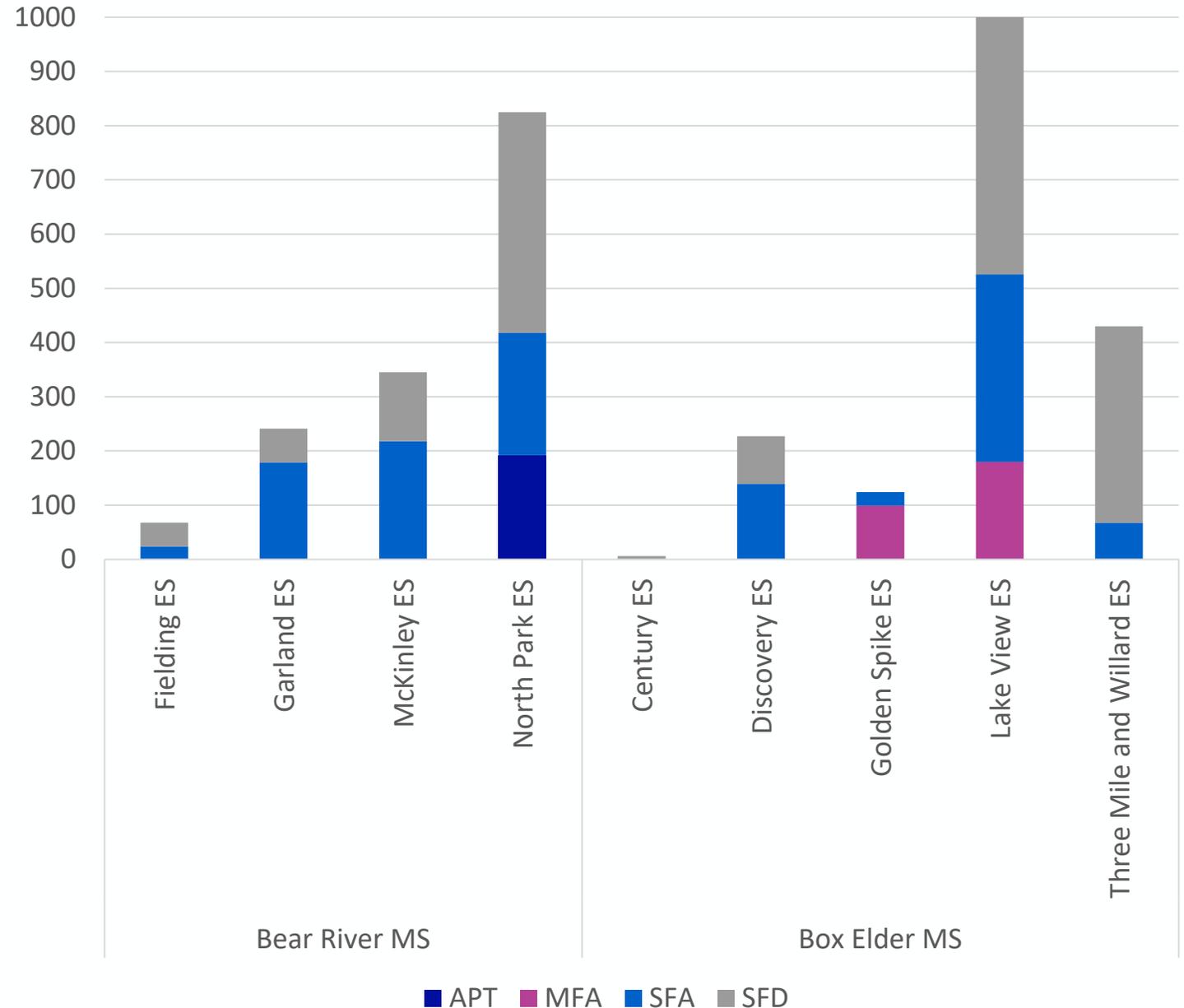
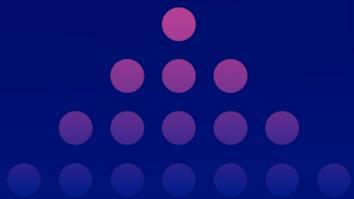
Student Yield Factors Used in Study

Student Yields from Current Housing		
Grade	Single-family detached (SFD)	Multi family (SFA, MFA, APT)
K-5	0.388	0.182
6-8	0.151	0.067
9-12	0.186	0.068
Total	0.725	0.317
Counts used to Produce SYF		
Units	1,567	623
Students	1,135	198

The MF Housing includes Apartment, Multi-family attached and Single-family attached housing.

Residential Developments

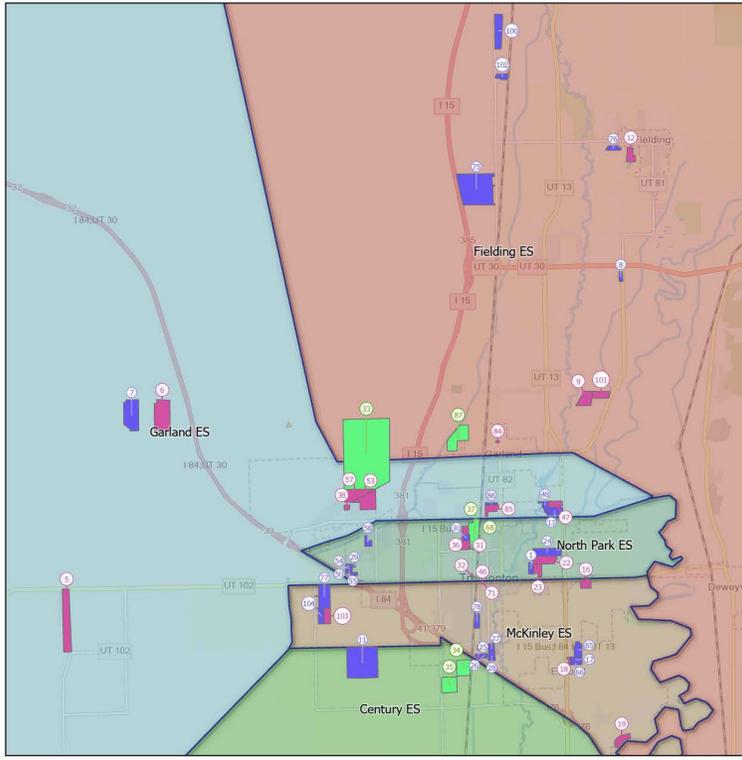
- ❖ 73 projects are currently active the district
- ❖ 3,268 units included in forecast
- ❖ 31% will be in Lake View ES
- ❖ 25% will be in North Park ES
- ❖ 1,572 units are single-family detached homes



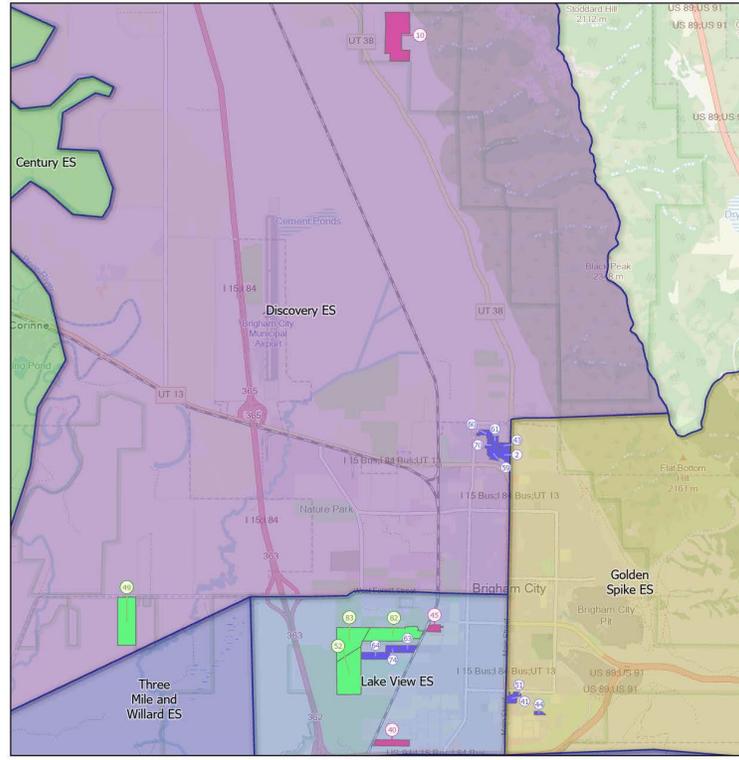
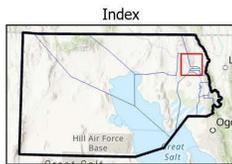
North

Central

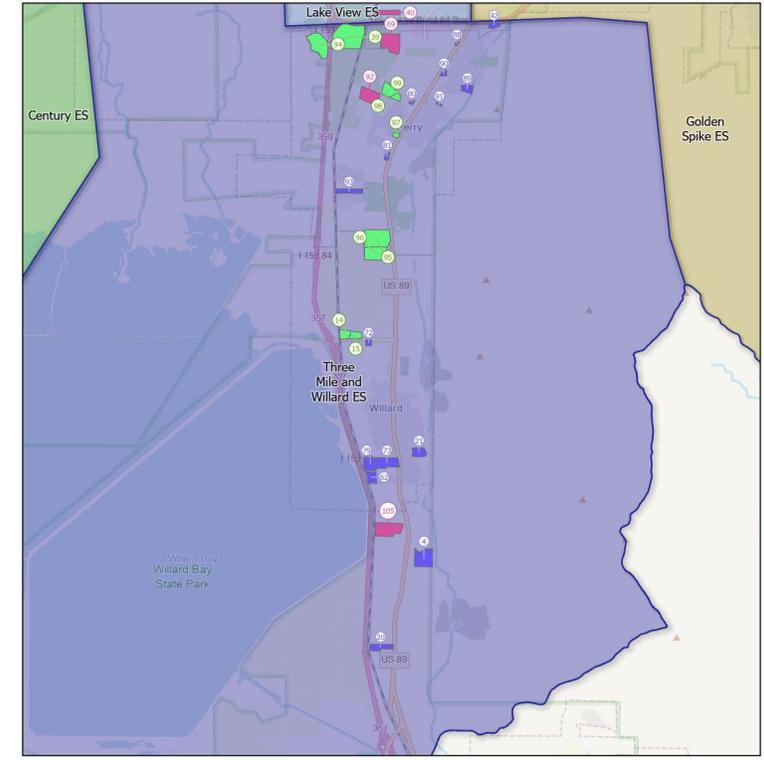
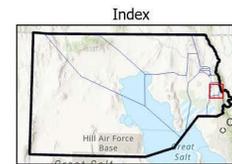
South



- Development Status:**
- Active (Blue square)
 - Planned (Purple square)
 - Future (Green square)
 - Unknown (Brown square)
- Zoned Elementary School:**
- Century ES (Green square)
 - Fielding ES (Orange square)
 - Garland ES (Blue square)
 - McKinley ES (Brown square)
 - North Park ES (Light Blue square)



- Development Status:**
- Active (Blue square)
 - Planned (Purple square)
 - Future (Green square)
 - Unknown (Brown square)
- Zoned Elementary School:**
- Century ES (Green square)
 - Discovery ES (Purple square)
 - Golden Spike ES (Yellow square)
 - Lake View ES (Light Blue square)
 - Three Mile and Willard ES (Dark Blue square)



- Development Status:**
- Active (Blue square)
 - Planned (Purple square)
 - Future (Green square)
 - Unknown (Brown square)
- Zoned Elementary School:**
- Century ES (Green square)
 - Golden Spike ES (Yellow square)
 - Lake View ES (Light Blue square)
 - Three Mile and Willard ES (Dark Blue square)



District Forecast

Forecasted Resident Students

Resident forecasts are based on the student's home address.

Grade	Impact from Birth Rates													
	Historic			Current	Forecasted									
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
K	881	820	879	806	874.1	905.4	899.9	947.3	922.4	926.6	934.0	937.3	941.6	944.5
1	916	847	820	865	826.2	891.2	917.7	905.6	951.4	921.7	926.5	930.0	932.5	934.9
2	979	936	848	831	887.1	846.8	907.0	926.7	914.4	954.3	925.5	926.3	929.0	929.6
3	907	984	929	842	841.3	896.1	852.2	907.4	926.1	908.1	946.8	916.1	916.4	917.5
4	946	910	978	942	855.5	851.4	903.2	854.2	908.2	921.6	903.6	939.0	908.1	906.8
5	898	937	909	998	965.3	875.8	869.3	913.7	866.2	914.6	927.7	907.3	941.9	909.7
6	948	911	960	916	1,016.9	982.8	890.1	879.1	923.3	871.8	920.5	931.0	910.3	943.4
7	950	943	915	958	924.6	1,021.7	985.8	890.6	879.9	919.1	869.0	915.0	925.4	903.7
8	1,007	970	971	935	990.4	955.6	1,050.3	1,009.7	913.5	898.8	939.1	885.8	931.7	940.5
9	989	1,038	1,009	984	971.6	1,026.3	987.9	1,081.2	1,038.0	937.0	921.8	961.4	906.7	952.2
10	1,066	937	1,030	1,020	994.4	979.7	1,029.9	988.7	1,081.3	1,033.7	932.6	915.9	954.8	900.3
11	985	1,001	978	996	995.3	967.9	950.9	997.2	955.3	1,041.4	993.6	894.7	878.5	915.5
12	864	956	981	968	985.0	983.9	953.6	932.6	977.5	932.8	1,016.2	968.5	871.1	854.3
Resident Student Totals by Grade Configuration														
K-5	5,507	5,434	5,363	5,284	5,249.5	5,266.7	5,349.3	5,454.9	5,488.7	5,546.9	5,564.1	5,556.0	5,569.5	5,543.0
6-7	1,898	1,854	1,875	1,874	1,941.5	2,004.5	1,875.9	1,769.7	1,803.2	1,790.9	1,789.5	1,846.0	1,835.7	1,847.1
8-9	1,996	2,008	1,980	1,919	1,962.0	1,981.9	2,038.2	2,090.9	1,951.5	1,835.8	1,860.9	1,847.2	1,838.4	1,892.7
10-12	2,909	2,954	2,989	2,984	2,974.7	2,931.5	2,934.4	2,918.5	3,014.1	3,007.9	2,942.4	2,779.1	2,704.4	2,670.1
K-12	12,310	12,250	12,207	12,061	12,127.7	12,184.6	12,197.8	12,234.0	12,257.5	12,181.5	12,156.9	12,028.3	11,948.0	11,952.9

Forecasts were generated using the Fall 2025 census student data as a base.

Forecasted Resident Students

Resident forecasts are based on the student's home address.

Grade	Resident Students													
	Historic			Current	Forecasted									
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
K	831	820	879	806	874.1	905.4	899.9	947.3	922.4	926.6	934.0	937.3	941.6	944.5
1	946	847	820	865	826.2	891.2	917.7	905.6	951.4	921.7	926.5	930.0	932.5	934.9
2	979	936	848	831	887.1	846.8	907.0	926.7	914.4	954.3	925.5	926.3	929.0	929.6
3	907	984	929	842	841.3	896.1	852.2	907.4	926.1	908.1	946.8	916.1	916.4	917.5
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Resident Student Totals by Grade Configuration														
K-5	5,507	5,434	5,363	5,284	5,249.5	5,266.7	5,349.3	5,454.9	5,488.7	5,546.9	5,564.1	5,556.0	5,569.5	5,543.0
6-7	1,898	1,854	1,875	1,874	1,941.5	2,004.5	1,875.9	1,769.7	1,803.2	1,790.9	1,789.5	1,846.0	1,835.7	1,847.1
8-9	1,996	2,008	1,980	1,919	1,962.0	1,981.9	2,038.2	2,090.9	1,951.5	1,835.8	1,860.9	1,847.2	1,838.4	1,892.7
10-12	2,909	2,954	2,989	2,984	2,974.7	2,931.5	2,934.4	2,918.5	3,014.1	3,007.9	2,942.4	2,779.1	2,704.4	2,670.1
K-12	12,310	12,250	12,207	12,061	12,127.7	12,184.6	12,197.8	12,234.0	12,257.5	12,181.5	12,156.9	12,028.3	11,948.0	11,952.9

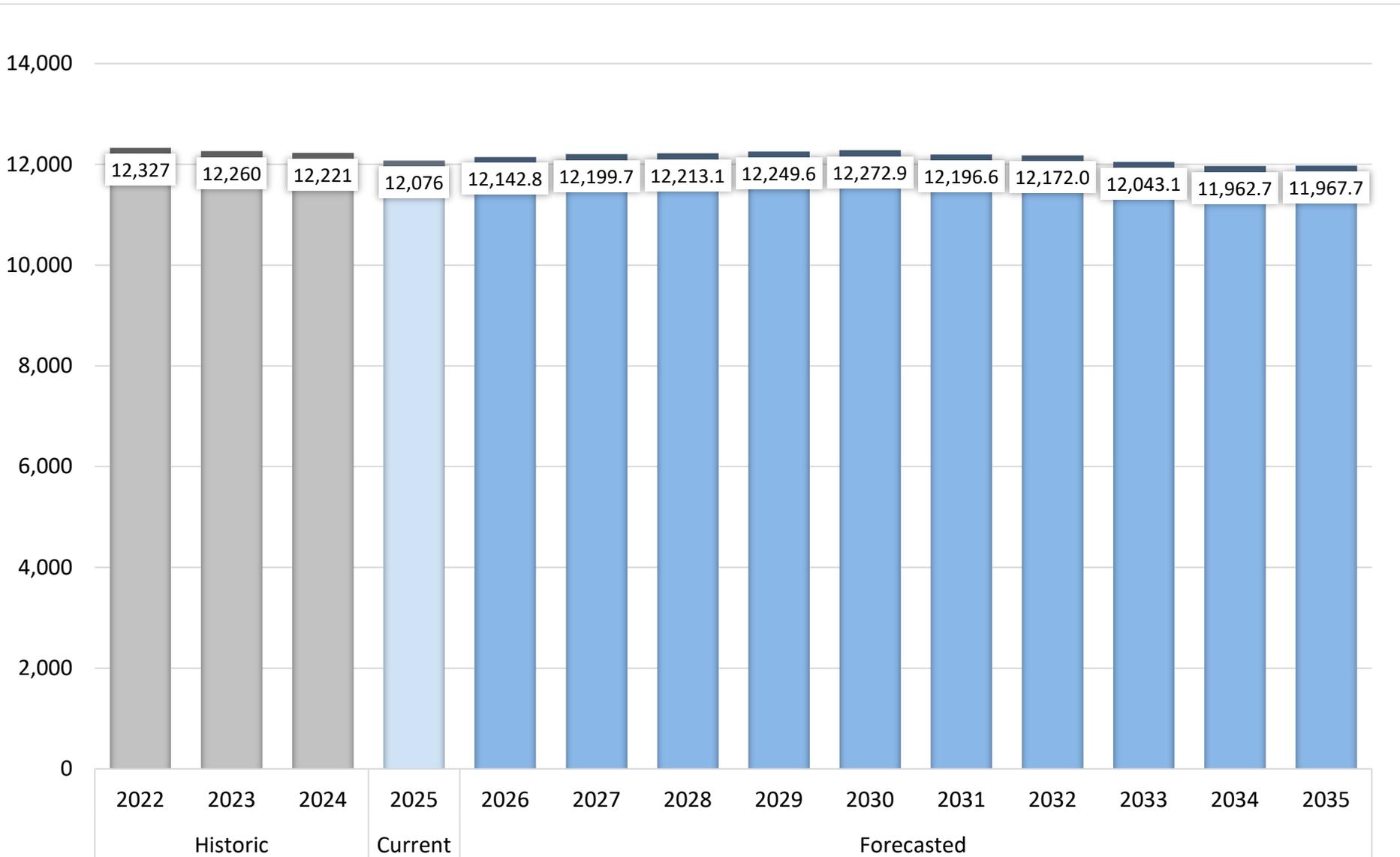
Forecasts were generated using the Fall 2025 census student data as a base.

All Forecasted Students

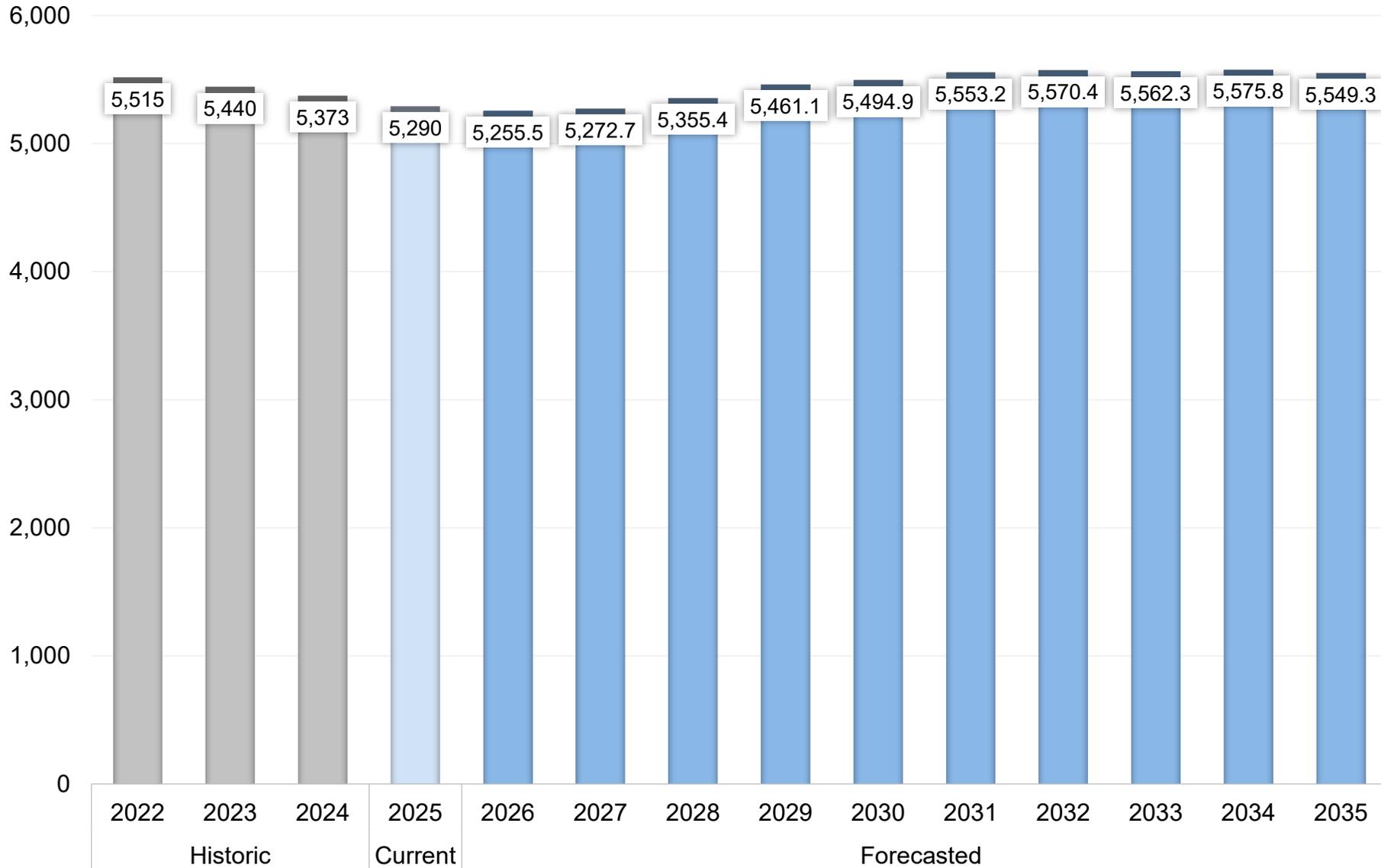
Grade	Historic			Current	Forecasted									
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Students Not Included in the Forecast														
K-5	8	6	10	6	6.0	6.0	6.1	6.2	6.2	6.3	6.3	6.3	6.3	6.3
6-7	2	0	1	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8-9	7	4	3	5	5.1	5.2	5.3	5.4	5.1	4.8	4.8	4.8	4.8	4.9
10-12	0	0	0	4	4.0	3.9	3.9	3.9	4.0	4.0	3.9	3.7	3.6	3.6
K-12	17	10	14	15	15.1	15.1	15.3	15.6	15.4	15.1	15.1	14.8	14.7	14.8
Total Students														
K-5	5,515	5,440	5,373	5,290	5,255.5	5,272.7	5,355.4	5,461.1	5,494.9	5,553.2	5,570.4	5,562.3	5,575.8	5,549.3
6-7	1,900	1,854	1,876	1,874	1,941.5	2,004.5	1,875.9	1,769.7	1,803.2	1,790.9	1,789.5	1,846.0	1,835.7	1,847.1
8-9	2,003	2,012	1,983	1,924	1,967.1	1,987.1	2,043.5	2,096.3	1,956.6	1,840.6	1,865.7	1,852.0	1,843.2	1,897.6
10-12	2,909	2,954	2,989	2,988	2,978.7	2,935.4	2,938.3	2,922.4	3,018.1	3,011.9	2,946.3	2,782.8	2,708.0	2,673.7
K-12	12,327	12,260	12,221	12,076	12,142.8	12,199.7	12,213.1	12,249.6	12,272.9	12,196.6	12,172.0	12,043.1	11,962.7	11,967.7
Annual Net Change														
K-5	-75	-67	-83	-34.5	17.2	82.7	105.7	33.8	58.3	17.2	-8.1	13.5	-26.5	
6-7	-46	22	-2	67.5	63.0	-128.6	-106.2	33.5	-12.3	-1.4	56.5	-10.3	11.4	
8-9	9	-29	-59	43.1	20.0	56.4	52.8	-139.8	-116.0	25.2	-13.7	-8.8	54.4	
10-12	45	35	-1	-9.3	-43.3	2.9	-15.9	95.7	-6.2	-65.6	-163.5	-74.8	-34.3	
K-12	-67	-39	-145	66.8	56.9	13.4	36.4	23.3	-76.2	-24.6	-128.9	-80.4	5.0	

Forecasts were generated using the Fall 2025 census student data as a base.

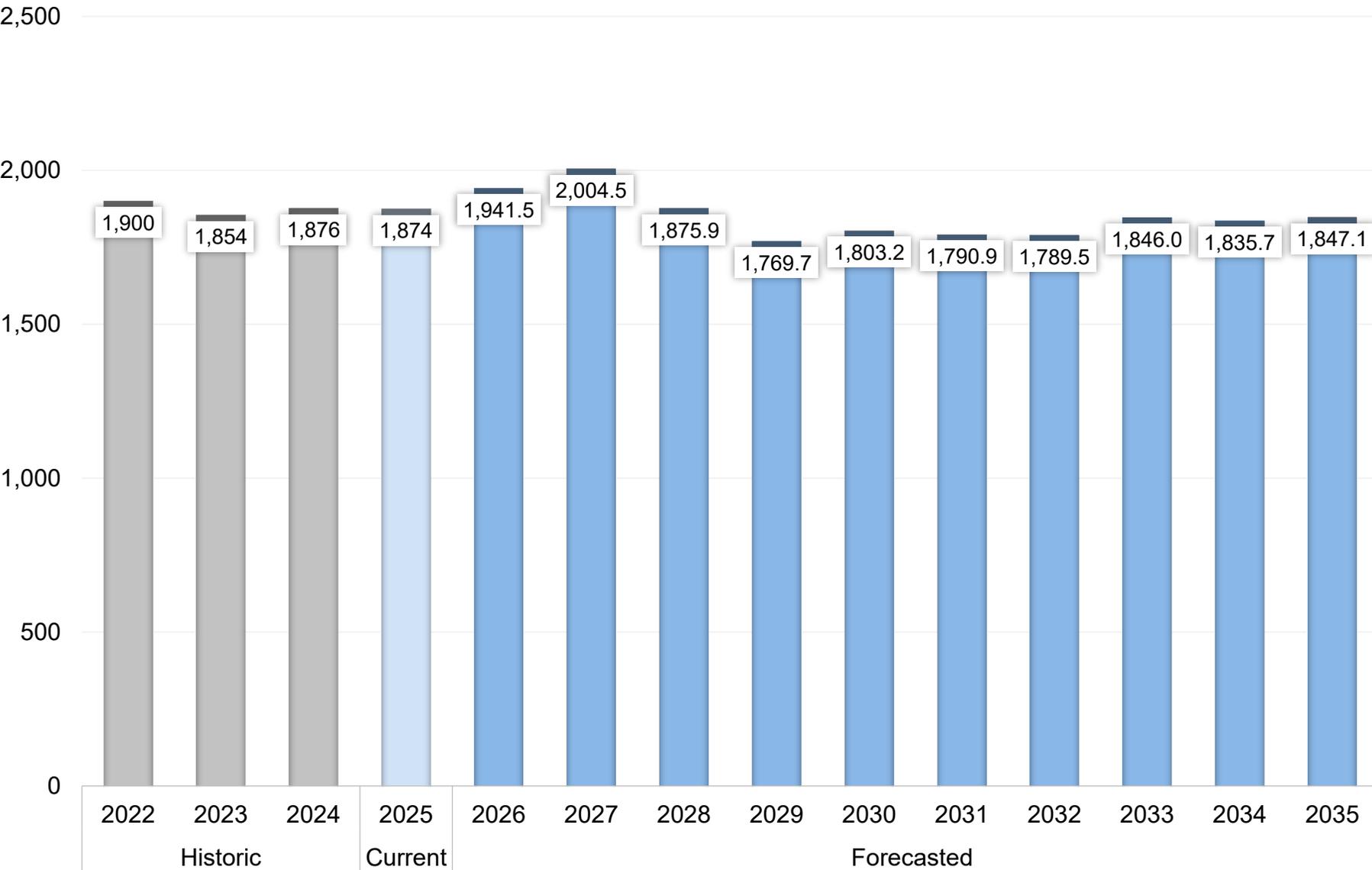
K-12 Forecast



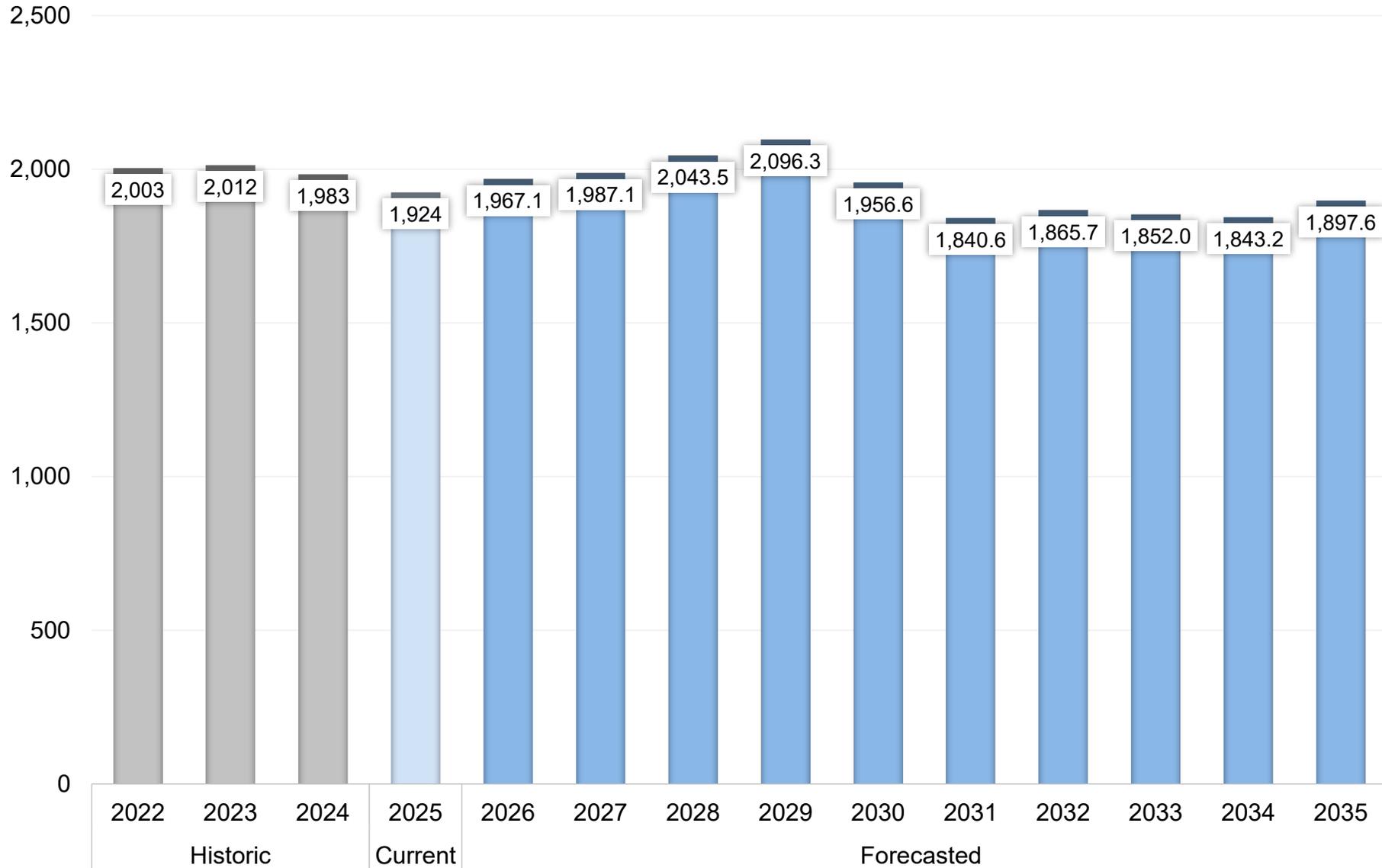
K-5 Forecast



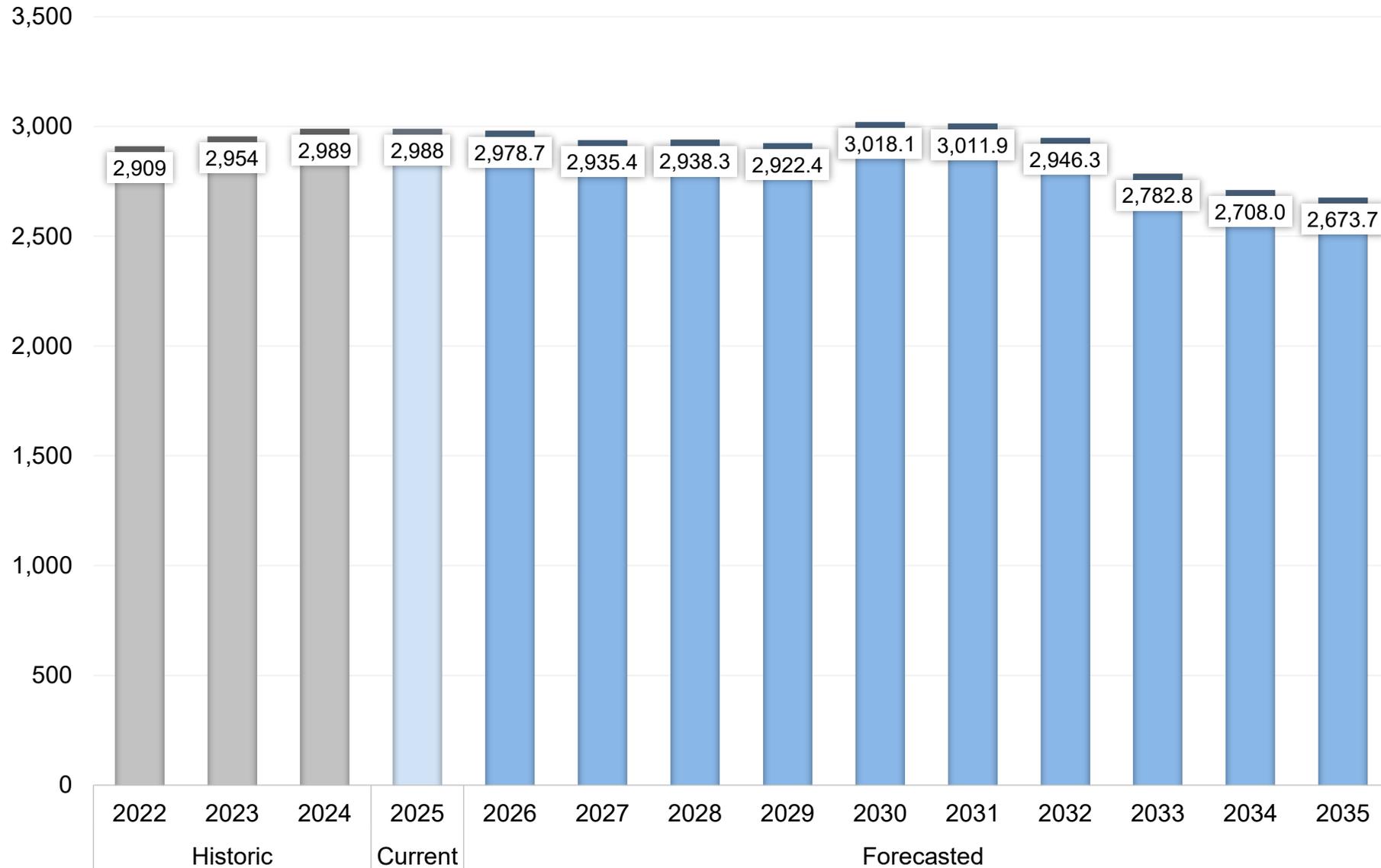
6-7 Forecast



8-9 Forecast

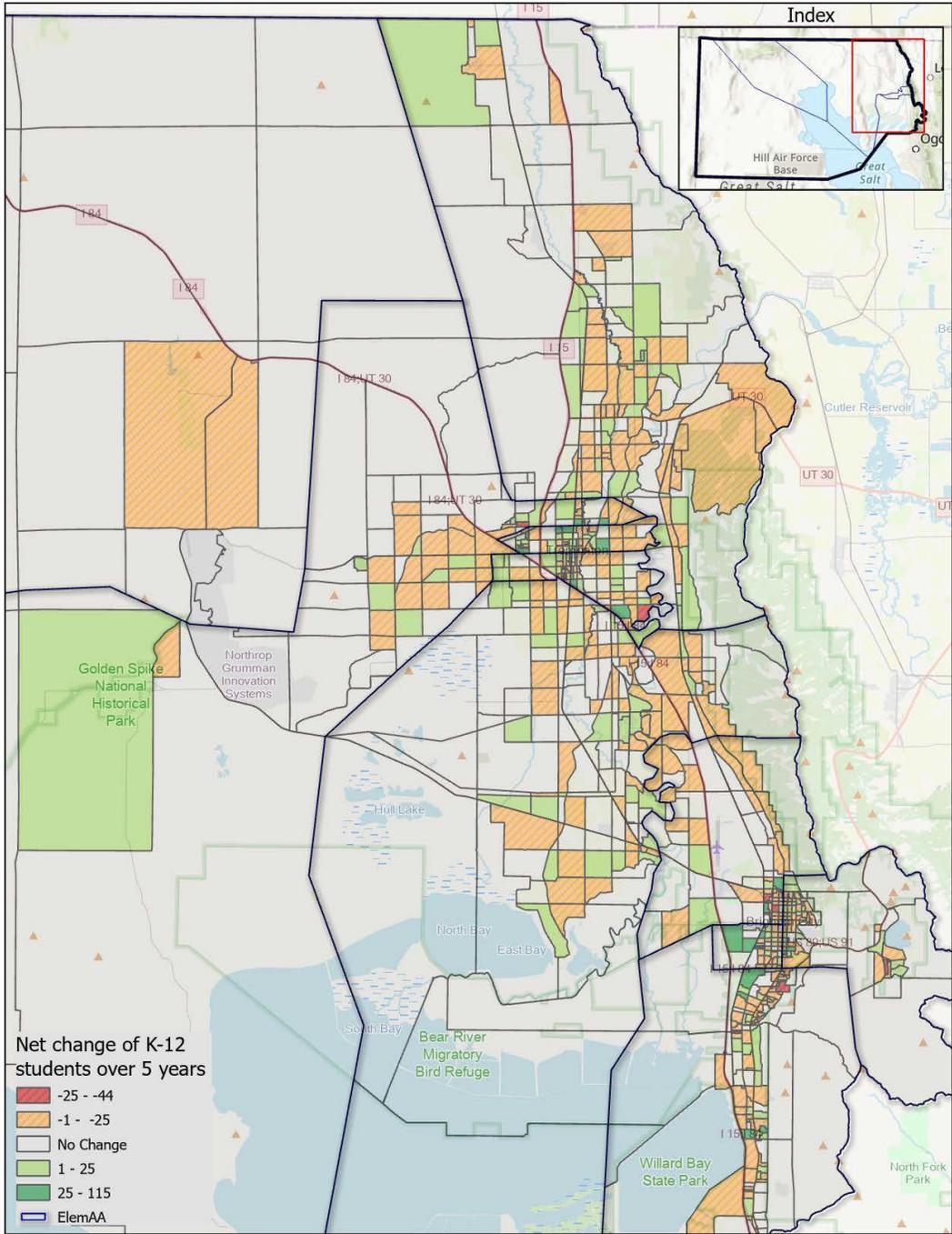


10-12 Forecast



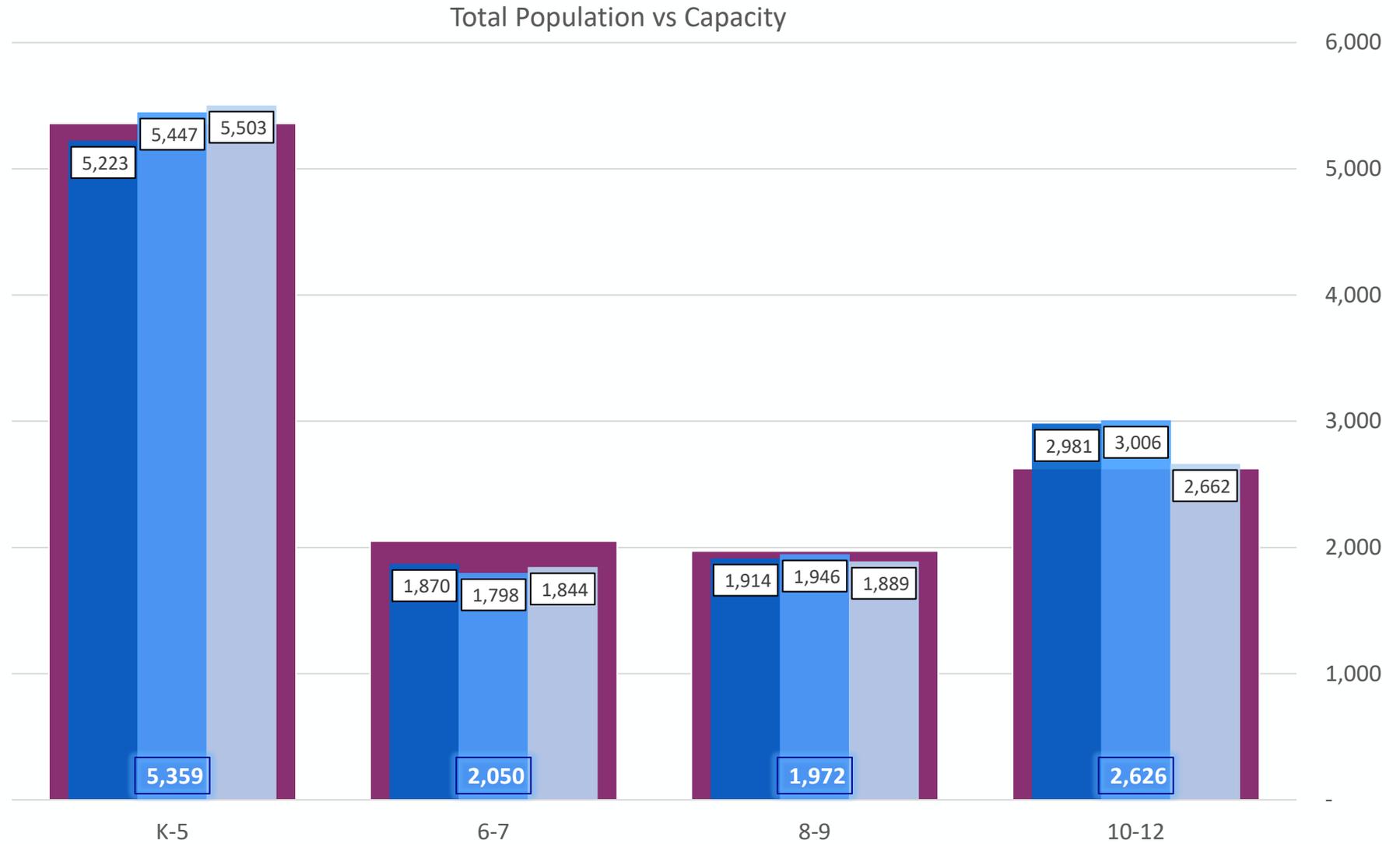
Resident Students Projected Net Change

SY 2025 to SY 2030



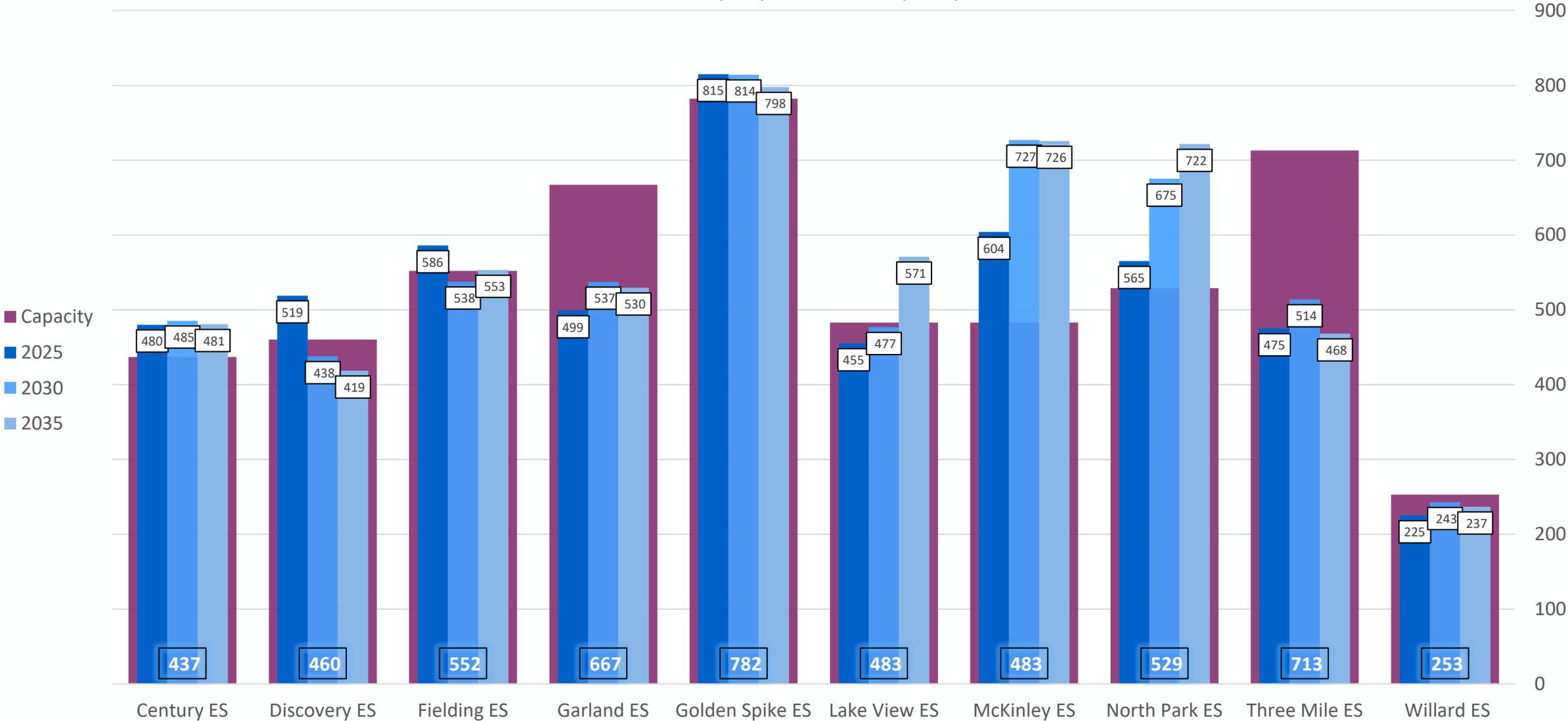
Resident Population vs. Capacity

- Capacity
- 2025
- 2030
- 2035



Excludes capacity for Grouse Creek, Park Valley and Snowville ES

Elementary Population vs Capacity



Summary



Current and Forecasted Resident Student Enrollment

	BASE YEAR SY2025-26	FIVE YEAR FORECAST SY2030-31	TEN YEAR FORECAST SY2035-36
K-5	5,284	5,489	5,543
6-7	1,874	1,803	1,847
8-9	1,919	1,952	1,893
10-12	2,984	3,014	2,670
K-12	12,061	12,258	11,953



- These figures represent Resident Enrollment

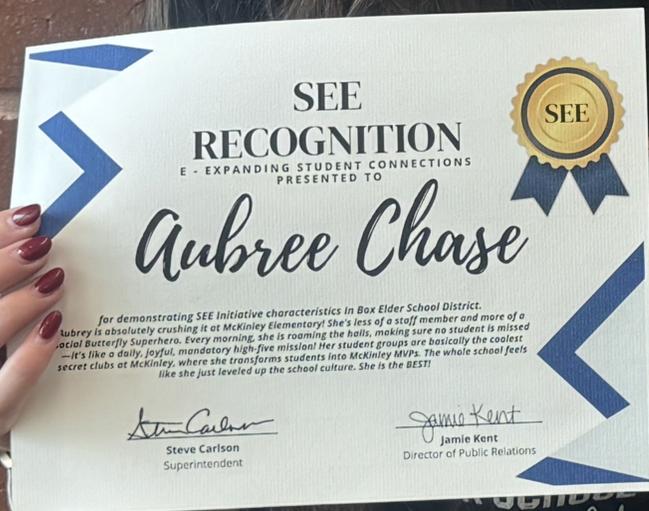
Key Items in Districtwide Analysis



- ❖ Birth rates are stable and showing a slight upward trend, likely based on new growth.
- ❖ Mobility is stable showing some outward mobility in lower grades.
- ❖ Residential growth will have a significant impact on the forecast, specifically in the Lake View and North Park Elementary attendance areas.
- ❖ The K-5 student population is projected to exceed the elementary capacity within the next 5 years.
- ❖ Overall, the student population for Box Elder SD is projected to increase by 1.6% over the next five years.
- ❖ The K-5 student population is projected to increase by 3.9% over the next five years.

MGT

Thank you



BOX ELDER SCHOOL DISTRICT

**Basic Financial Statements
with Supplementary Information**

Year Ended June 30, 2025

BOX ELDER SCHOOL DISTRICT

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Year Ended June 30, 2025

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FINANCIAL SECTION



Independent Auditor's Report

Board of Education
Box Elder School District

Report on the Basic Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Box Elder School District (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2025, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 1 to the basic financial statements, the District adopted Government Accounting Standards Board Statement No. 101, *Compensated Absences*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedules of the District's proportionate share of the net pension liability (asset) – Utah Retirement Systems, the schedules of District contributions – Utah Retirement Systems, the schedule of changes in the District's retirement pension liability and related ratios, and the related notes to the required supplementary information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 24, 2025

Management's Discussion and Analysis

This section of Box Elder School District's (District) annual financial report presents management's discussion and analysis of the District's financial performance during the year ended June 30, 2025.

Financial Highlights

- The District's total net position was \$196.0 million at the close of the most recent year, the largest portion of which is invested in capital assets.
- The District is dependent on revenues from property taxes and state and federal grants. Property tax revenues totaled \$56.6 million in 2025, an increase of \$3.3 million compared to the prior year. State and federal revenues totaled \$107.5 million in 2025, a decrease of \$0.5 million compared to the prior year.
- During the year, expenses were \$10.6 million less than the \$177.0 million generated in taxes and other revenues from governmental activities.
- Student enrollment decreased by 24 students to a total of 12,244 students for fiscal year 2025.
- The District implemented Government Accounting Standards Board Statement No. 101, *Compensated Absences*. The District restated beginning net position due to the implementation of this new standard.

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 supplementary and other information in addition to 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 information on all of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the District, with the remainder being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

The government-wide financial statements of the District are reported as *governmental activities*. The District's basic services are included here, such as instruction, various supporting services, food services, community services, and interest on long-term liabilities. Property taxes and state and federal grants finance most of these activities.

The government-wide financial statements include not only the District itself but also the Box Elder School District Foundation (the Foundation) and Municipal Building Authority of Box Elder School District (the Building Authority), legally separate entities for which the District is financially accountable. The Foundation and the Building Authority function for all practical purposes as activities of the District, and therefore have been included as integral parts of the District.

The government-wide financial statements can be found on pages 12 and 13 of this report.

Fund Financial Statements

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

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

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

The District maintains seven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the *general fund*, the *debt service fund*, and the *capital projects fund*, each of which are considered to be major funds. Data from the other four governmental funds are combined into a single, aggregated presentation. Individual fund data for each governmental fund is provided in the form of *combining and individual statements and schedules* section of this report.

The District adopts an annual appropriated budget for its *general fund*. A budgetary comparison statement has been provided for the *general fund* to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 14 through 18 of this report.

Fiduciary funds – Fiduciary funds are those used to account for resources, which (although held by the District) are for the benefit of other entities and individuals. Since these are resources that cannot be used for District programs, they are not included in the government-wide statements. The District reports one custodial fund. The fiduciary fund financial statements can be found on pages 19 through 20 of this report.

Notes to the Basic Financial Statements

The notes provide additional information that is essential for 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 21 through 41 of this report.

Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District’s progress in funding its obligations to provide pension and other postemployment benefits to its employees and retirees. Required supplementary information can be found on pages 42 through 45 of this report.

The combining and individual statements and schedules referred to earlier in connection with governmental funds can be found on pages 46 through 54 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time 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 \$196.0 million at the close of the most recent fiscal year.

BOX ELDER SCHOOL DISTRICT'S Net Position

(in millions of dollars)
June 30, 2025 and 2024

	Governmental activities		Total change
	2025	2024	2025-2024
Current and other assets	\$ 150.0	\$ 124.9	\$ 25.1
Capital assets	168.2	171.7	(3.5)
Total assets	318.2	296.6	21.6
Deferred outflows of resources	26.7	24.7	2.0
Current and other liabilities	14.7	14.4	0.3
Long-term liabilities outstanding	77.2	76.6	0.6
Total liabilities	91.9	91.0	0.9
Deferred inflows of resources	57.0	44.3	12.7
Net position:			
Net investment in capital assets	145.1	144.3	0.8
Restricted	41.2	37.7	3.5
Unrestricted	9.7	4.0	5.7
Total net position	\$ 196.0	\$ 186.0	\$ 10.0

The key elements of the District’s net position at June 30, 2025 are as follows:

- The largest portion of the District’s net position (\$145.1 million) reflects its investment in capital assets (e.g., land, water shares, construction in progress, building and improvements, and furniture and equipment net of accumulated depreciation) less any related debt (general obligation and lease revenue bonds payable and notes payable) used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are *not* available for future spending. Although the District’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed 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 (\$41.2 million) 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 net position (\$9.7 million) is unrestricted. This balance is net of the District’s proportionate share of net pension assets and related deferred outflows and inflows of resources of the defined benefit pension plans administered by the Utah Retirement Systems.
- The District’s net position increased by \$10.6 million during the current year. The following discussion and analysis on governmental activities focuses on this increase:

BOX ELDER SCHOOL DISTRICT'S Changes in Net Position

(in millions of dollars)

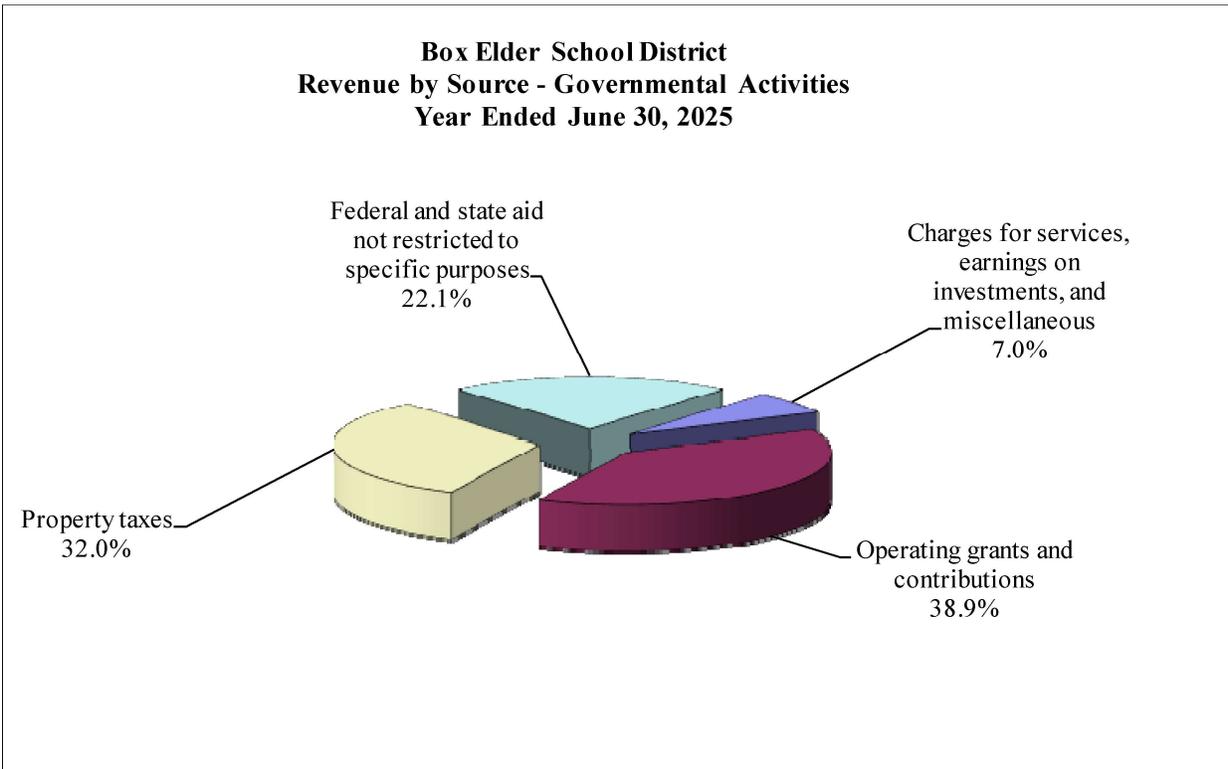
Years Ended June 30, 2025 and 2024

	Governmental activities		Total
	2025	2024	change 2025-2024
Revenues:			
Program revenues:			
Charges for services	\$ 7.3	\$ 7.1	\$ 0.2
Operating grants and contributions	68.8	64.5	4.3
General revenues:			
Property taxes	56.6	53.3	3.3
Federal and state revenues not restricted to specific purposes	39.2	44.0	(4.8)
Earnings on investments	3.5	3.7	(0.2)
Miscellaneous	1.6	2.7	(1.1)
Total revenues	<u>177.0</u>	<u>175.3</u>	<u>1.7</u>
Expenses:			
Instruction	101.7	107.3	(5.6)
Supporting services:			
Students	7.3	6.5	0.8
Instructional staff	3.8	3.3	0.5
General administration	1.6	1.4	0.2
School administration	7.8	7.3	0.5
Central	1.4	1.2	0.2
Operation and maintenance of facilities	20.1	16.7	3.4
Student transportation	8.7	7.7	1.0
School lunch services	6.4	6.2	0.2
Community services	6.9	5.7	1.2
Interest on long-term liabilities	0.7	0.9	(0.2)
Total expenses	<u>166.4</u>	<u>164.2</u>	<u>2.2</u>
Change in net position	10.6	11.1	(0.5)
Net position - beginning	186.0	174.9	11.1
Net effect of restatement	<u>(0.6)</u>	<u>-</u>	<u>(0.6)</u>
Net position - ending	<u>\$ 196.0</u>	<u>\$ 186.0</u>	<u>\$ 10.0</u>

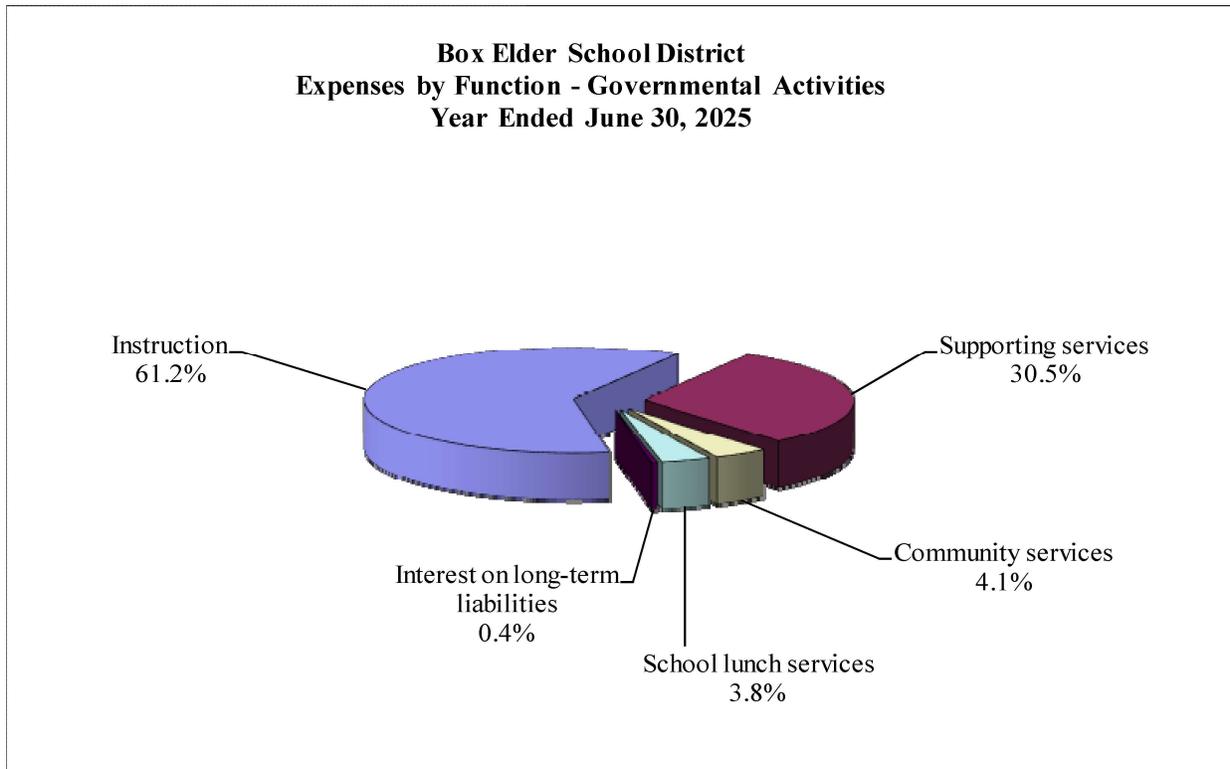
Governmental Activities

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

- Property taxes increased \$3.3 million. This increase was a result of the combination of an increase in taxable value of property and an increase in overall tax rate.
- State revenues increased by \$3.4 million. State revenue is based primarily on weighted pupil units (WPU) and other appropriations. If a student is in membership a full 180 days, the state awards the District one WPU. Certain students receive a weighting greater than one. The state guarantees that, if local taxes do not provide money equal to the amount generated by the WPU, it will make up the difference with state funding. The value of the WPU increased by 5.0% during the year ended June 30, 2025 (\$4,494 during 2025 as compared to \$4,280 in 2024).
- Federal revenue decreased by \$3.9 million. This decrease is primarily attributable to the closeout in 2024 of one-time stimulus funding related to COVID-19 pandemic funding.



- Instruction represents the largest dollar portion of expenses of \$101.7 million primarily for teacher salaries and related benefits.



Financial Analysis of the District’s Funds

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

Governmental Funds

The focus of the District’s governmental funds 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. As the District completed the year, its governmental funds reported a combined fund balance of \$72.5 million, \$11.3 million more than the previous year primarily due to an increase in the fund balance of the *general fund* and *capital projects fund*. In addition, the following other changes in fund balances should be noted:

- Expenditures for general District purposes totaled \$133.5 million during the current fiscal year. Instruction represents 68.3% of *general fund* expenditures.
- *General fund* salaries totaled \$86.0 million while the associated employee benefits of retirement, social security, and insurance added \$31.2 million to arrive at 87.8% of total *general fund* expenditures.

Governmental funds report the differences between their assets and liabilities as fund balance, which is divided into nonspendable, restricted, and unrestricted portions. *Nonspendable* includes inventories that are not expected to be converted to cash. *Restricted* includes net fund resources of the District that are subject to external constraints due to state or federal laws, or externally imposed conditions by grantors or creditors. Restrictions include tax revenues levied for specific purposes. The unrestricted fund balance is, in turn,

subdivided between committed, assigned, and unassigned portions. *Committed* balances reflect the District’s self-imposed limitation on the use of otherwise available expendable financial resources in governmental funds. *Assigned* balances in the *general fund* and other governmental funds are those that do not meet the requirements of restricted or committed but that are intended to be used for specific purposes. *Unassigned* balances in the *general fund* are all other available net fund resources. At June 30, 2025, the District’s combined governmental fund balance is \$72.5 million (\$0.1 million in nonspendable, \$39.0 million in restricted, \$8.4 million in committed, \$12.3 million in assigned, and \$12.7 million in unassigned fund balances).

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. Final budgeted revenues were more than original budgetary estimates by \$6.7 million or 5.0%. This increase primarily is due to higher than anticipated property tax collection and state and federal revenues. Final budgeted expenditures were more than the original budgetary estimates by \$1.4 million or 1.0%. The increase primarily reflects higher expenditures in student support services than anticipated.

Actual expenditures were \$5.3 million less than final budgeted amounts. The most significant positive variance was \$3.2 million in instruction. Revenues were \$1.2 million less than final budgeted amounts primarily due to a negative variance in revenue from other local revenues and state and federal grants.

Capital Asset and Debt Administration

Capital Assets

The District’s investment in capital assets for its governmental activities as of June 30, 2025 amounts to \$168.2 million (net of accumulated depreciation). This investment in capital assets includes land, water shares, construction in progress, buildings and improvements, and furniture and equipment. The total decrease in capital assets for the current year was \$3.5 million or 2.1% primarily due to depreciation. Capital assets at June 30, 2025 and 2024 are outlined below:

BOX ELDER SCHOOL DISTRICT'S Capital Assets
 (net of accumulated depreciation, in millions of dollars)
 June 30, 2025 and 2024

	Governmental activities		Total change
	2025	2024	2025-2024
Land, water shares, construction in progress	\$ 14.7	\$ 22.9	\$ (8.2)
Buildings and improvements	145.4	141.1	4.3
Furniture and equipment	8.1	7.7	0.4
Total capital assets	<u>\$ 168.2</u>	<u>\$ 171.7</u>	<u>\$ (3.5)</u>

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

Debt Administration

At June 30, 2025 and 2024, the outstanding balances of debt is summarized as follows:

BOX ELDER SCHOOL DISTRICT'S Outstanding Debt
(net of accumulated amortization, in millions of dollars)
June 30, 2025 and 2024

	Governmental activities		Total change
	2025	2024	2025-2024
Net general obligation bonds	\$ 14.7	\$ 17.6	\$ (2.9)
Lease revenue bonds payable	0.2	0.4	(0.2)
Note payable from direct borrowing	9.3	10.8	(1.5)
Total outstanding debt	\$ 24.2	\$ 28.8	\$ (4.6)

Additional information on the District’s long-term debt can be found in Note 9 to the basic financial statements.

Enrollment

We anticipate student membership to remain relatively constant for the foreseeable future. The following enrollment information is based on the annual October 1 count:

BOX ELDER SCHOOL DISTRICT'S Enrollment
October 1 Count

<u>School Year</u>	<u>Enrollment</u>	<u>Change</u>
2024-25	12,244	(0.20)%
2023-24	12,268	(0.57)%
2022-23	12,338	0.33 %
2021-22	12,297	3.93 %
2020-21	11,832	(0.69)%

The District’s enrollment for the 2024-2025 school year decreased by 24 students to a total of 12,244 students.

Requests for Information

This financial report is designed to provide a general overview of the Box Elder School District’s finances for all those with an interest in the District’s finances. 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, Box Elder School District, 960 South Main, Brigham City, UT 84302.

Basic Financial Statements

BOX ELDER SCHOOL DISTRICT
Statement of Net Position
June 30, 2025

	Governmental Activities
Assets:	
Cash and investments	\$ 84,800,878
Receivables:	
Property taxes	63,622,202
Other local	9,145
State	718,556
Federal	681,220
Inventories	131,669
Other assets	10,000
Capital assets:	
Land, water shares, and construction in progress	14,741,399
Buildings and equipment, net of accumulated depreciation	153,441,335
Total assets	<u>318,156,404</u>
Deferred outflows of resources:	
Deferred charge on refunding	1,200,167
Related to pensions	25,490,187
Total deferred outflows of resources	<u>26,690,354</u>
Liabilities:	
Accounts payable	2,392,708
Accrued salaries and benefits	8,544,959
Accrued expenses	127,057
Accrued interest	214,573
Unearned revenue:	
State	3,142,875
Federal	258,833
Noncurrent liabilities:	
Due and payable within one year	7,839,386
Due and payable after one year	69,345,038
Total liabilities	<u>91,865,429</u>
Deferred inflows of resources:	
Property taxes levied for future year	56,593,382
Related to pensions	413,451
Total deferred inflows of resources	<u>57,006,833</u>
Net position:	
Net investment in capital assets	145,122,466
Restricted for:	
Debt service	6,613,028
Capital projects	29,823,452
School lunch services	4,106,672
Other purposes	652,148
Unrestricted	9,656,730
Total net position	<u>\$ 195,974,496</u>

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

BOX ELDER SCHOOL DISTRICT
Statement of Activities
Year Ended June 30, 2025

Activities and Functions	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities
Governmental activities:				
Instruction	\$ 101,735,952	\$ 5,364,791	\$ 48,817,989	\$ (47,553,172)
Supporting services:				
Students	7,317,467	290,548	4,757,278	(2,269,641)
Instructional staff	3,756,153	-	2,691,823	(1,064,330)
General administration	1,582,430	-	33,198	(1,549,232)
School administration	7,805,758	-	305,457	(7,500,301)
Central	1,385,470	-	-	(1,385,470)
Operation and maintenance of facilities	20,129,135	139,957	361,645	(19,627,533)
Student transportation	8,726,389	38,780	7,612,780	(1,074,829)
School lunch services	6,333,231	1,498,100	3,712,882	(1,122,249)
Community services	6,859,532	-	458,120	(6,401,412)
Interest on long-term liabilities	716,761	-	-	(716,761)
Total school district	<u>\$ 166,348,278</u>	<u>\$ 7,332,176</u>	<u>\$ 68,751,172</u>	<u>(90,264,930)</u>
General revenues:				
Property taxes levied for:				
Basic				10,145,355
Voted local				16,259,053
Board local				3,972,800
Debt service				3,148,812
Capital local				17,421,465
Pass-through taxes				5,634,699
Total property taxes				56,582,184
Federal and state revenues not restricted to specific purposes				39,215,777
Earnings on investments				3,494,063
Other local				1,611,425
Total general revenues				<u>100,903,449</u>
Change in net position				10,638,519
Net position - beginning, as previously reported				185,982,710
Implementation of GASB Statement No. 101, <i>Compensated Absences</i>				<u>(646,733)</u>
Net position - beginning, as restated				<u>185,335,977</u>
Net position - ending				<u>\$ 195,974,496</u>

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

BOX ELDER SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2025

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General	Debt Service	Capital Projects		
Assets:					
Cash and investments	\$ 40,061,562	\$ 6,429,633	\$ 29,299,314	\$ 9,010,369	\$ 84,800,878
Receivables:					
Property taxes	33,749,380	3,500,287	19,241,600	7,130,935	63,622,202
Other local	9,145	-	-	-	9,145
State	385,949	-	33,658	298,949	718,556
Federal	652,694	-	-	28,526	681,220
Inventories	-	-	-	131,669	131,669
Other assets	10,000	-	-	-	10,000
Total assets	<u>\$ 74,868,730</u>	<u>\$ 9,929,920</u>	<u>\$ 48,574,572</u>	<u>\$ 16,600,448</u>	<u>\$ 149,973,670</u>
Liabilities:					
Accounts payable	\$ 740,711	\$ -	\$ 1,586,887	\$ 65,110	\$ 2,392,708
Accrued salaries and benefits	8,472,666	-	-	72,293	8,544,959
Accrued expenses	-	-	-	127,057	127,057
Unearned revenue:					
State	3,142,875	-	-	-	3,142,875
Federal	258,833	-	-	-	258,833
Total liabilities	<u>12,615,085</u>	<u>-</u>	<u>1,586,887</u>	<u>264,460</u>	<u>14,466,432</u>
Deferred inflows of resources:					
Unavailable property taxes	3,384,256	350,802	1,940,886	732,787	6,408,731
Property taxes levied for future year	29,928,682	3,102,319	17,164,233	6,398,148	56,593,382
Total deferred inflows of resources	<u>33,312,938</u>	<u>3,453,121</u>	<u>19,105,119</u>	<u>7,130,935</u>	<u>63,002,113</u>
Fund balances:					
Nonspendable:					
Inventories	-	-	-	131,669	131,669
Restricted for:					
Debt service	-	6,476,799	-	-	6,476,799
Capital projects	-	-	27,882,566	-	27,882,566
School lunch services	-	-	-	3,975,003	3,975,003
Scholarships	-	-	-	506,896	506,896
Programs	-	-	-	145,252	145,252
Committed to:					
Economic stabilization	3,900,000	-	-	-	3,900,000
Foundation	-	-	-	357,074	357,074
Student activities	-	-	-	4,089,159	4,089,159
Assigned to:					
Employee and retiree benefits	4,500,000	-	-	-	4,500,000
Programs	7,826,129	-	-	-	7,826,129
Unassigned	12,714,578	-	-	-	12,714,578
Total fund balances	<u>28,940,707</u>	<u>6,476,799</u>	<u>27,882,566</u>	<u>9,205,053</u>	<u>72,505,125</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 74,868,730</u>	<u>\$ 9,929,920</u>	<u>\$ 48,574,572</u>	<u>\$ 16,600,448</u>	<u>\$ 149,973,670</u>

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

BOX ELDER SCHOOL DISTRICT
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2025

Total fund balances for governmental funds \$ 72,505,125

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

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

Land	\$ 14,132,457	
Water shares	75,000	
Construction in progress	533,942	
Buildings and improvements, net of \$104,932,401 accumulated depreciation	145,389,370	
Furniture and equipment, net of \$16,060,512 accumulated depreciation	8,051,965	168,182,734
		<hr/>

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

Unavailable property taxes		6,408,731
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Long-term liabilities that pertain to governmental funds, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds; these accounts are reported in the statement of net position.

General obligation bonds payable	(13,615,000)	
Unamortized bond issuance premiums	(1,095,748)	
Unamortized deferred charge on refunding	1,200,167	
Lease revenue bonds payable	(215,000)	
Note payable from direct borrowing	(9,334,687)	
Accrued interest	(214,573)	(23,274,841)
		<hr/>

Long-term employee benefit obligations and related deferrals are not due and payable in the current are not due and payable in the current period and therefore are not reported in the funds; these accounts are reported in the statement of net position.

Compensated absences payable	(1,217,377)	
Retirement benefits payable	(13,887,555)	
Net pension liability	(37,819,057)	
Deferred outflows of resources related to pensions	25,490,187	
Deferred inflows of resources related to pensions	(413,451)	(27,847,253)
		<hr/>

Total net position of governmental activities		\$ 195,974,496
		<hr/> <hr/>

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

BOX ELDER SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2025

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General	Debt Service	Capital Projects		
Revenues:					
Local sources:					
Property taxes	\$ 35,160,027	\$ 3,799,690	\$ 10,995,029	\$ 5,634,699	\$ 55,589,445
Earnings on investments	2,043,891	506,821	923,885	19,466	3,494,063
Other local sources	2,082,473	-	280,265	7,112,201	9,474,939
State	95,732,639	-	1,312,514	1,028,606	98,073,759
Federal	6,691,445	-	20,112	2,684,276	9,395,833
Total revenues	141,710,475	4,306,511	13,531,805	16,479,248	176,028,039
Expenditures:					
Current:					
Instruction	91,231,401	-	655,560	4,746,308	96,633,269
Supporting services:					
Students	7,163,623	-	1,555	-	7,165,178
Instructional staff	3,587,594	-	-	-	3,587,594
General administration	1,308,333	-	-	-	1,308,333
School administration	7,392,853	-	-	177,877	7,570,730
Central	1,346,158	-	19,963	-	1,366,121
Operation and maintenance of facilities	12,735,488	-	6,832,648	67,111	19,635,247
Student transportation	7,510,631	-	459,068	-	7,969,699
School lunch services	-	-	-	6,256,958	6,256,958
Community services	1,207,551	-	1,946	5,634,699	6,844,196
Capital outlay	-	-	1,235,024	-	1,235,024
Debt service:					
Principal retirement	-	2,720,000	1,671,351	-	4,391,351
Interest and other charges	-	536,250	224,293	-	760,543
Total expenditures	133,483,632	3,256,250	11,101,408	16,882,953	164,724,243
Excess (deficiency) of revenues over (under) expenditures	8,226,843	1,050,261	2,430,397	(403,705)	11,303,796
Other financing sources (uses):					
Proceeds from sale of capital assets	-	-	22,712	-	22,712
Transfers in	-	-	3,120,309	-	3,120,309
Transfers out	-	(3,120,309)	-	-	(3,120,309)
Total other financings sources (uses)	-	(3,120,309)	3,143,021	-	22,712
Net change in fund balances	8,226,843	(2,070,048)	5,573,418	(403,705)	11,326,508
Fund balances - beginning	20,713,864	8,546,847	22,309,148	9,608,758	61,178,617
Fund balances - ending	\$ 28,940,707	\$ 6,476,799	\$ 27,882,566	\$ 9,205,053	\$ 72,505,125

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

BOX ELDER SCHOOL DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2025

Net change in fund balances-total governmental funds \$ 11,326,508

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

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

Capital outlays	\$ 4,542,510	
Proceeds from sale of capital assets	(22,712)	
Loss on disposal of capital assets	(33,981)	
Depreciation expense	<u>(8,024,178)</u>	(3,538,361)

Property taxes are recognized when levied (when claim to resources is established) rather than when available. The portion not available soon enough to pay for the current periods expenditures is recognized as a deferred inflow of resources in the funds. 992,739

The issuance of bonds provides current financial resources to governmental funds, while the repayment of the principal of bonds consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Principal payments on bonds and note payable	4,391,351	
Interest expense	64,666	
Amortization of bond premium	219,150	
Amortization of deferred charge on refunding	<u>(240,034)</u>	4,435,133

Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds; long-term employee benefit obligations are reported as expenditures in the governmental funds when paid.

Compensated absences	(160,527)	
Retirement benefits payable	(159,520)	
Pension expense	<u>(2,257,453)</u>	<u>(2,577,500)</u>

Change in net position of governmental activities \$ 10,638,519

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

BOX ELDER SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Local:				
Property taxes	\$ 31,750,300	\$ 33,212,006	\$ 35,160,027	\$ 1,948,021
Earnings on investments	1,250,000	1,250,000	2,043,891	793,891
Other local	1,954,494	3,373,462	2,082,473	(1,290,989)
State	95,643,206	97,968,752	95,732,639	(2,236,113)
Federal	5,525,000	7,057,493	6,691,445	(366,048)
Total revenues	<u>136,123,000</u>	<u>142,861,713</u>	<u>141,710,475</u>	<u>(1,151,238)</u>
Expenditures:				
Current:				
Instruction	94,797,211	94,393,240	91,231,401	3,161,839
Supporting services:				
Student	6,213,739	7,650,022	7,163,623	486,399
Instructional staff	3,298,830	3,249,340	3,587,594	(338,254)
General administration	1,278,410	1,281,835	1,308,333	(26,498)
School administration	8,103,790	8,160,703	7,392,853	767,850
Central	1,441,250	1,543,900	1,346,158	197,742
Operation and maintenance of facilities	13,840,250	13,852,874	12,735,488	1,117,386
Student transportation	7,334,980	7,538,672	7,510,631	28,041
Community services	1,086,660	1,084,851	1,207,551	(122,700)
Total expenditures	<u>137,395,120</u>	<u>138,755,437</u>	<u>133,483,632</u>	<u>5,271,805</u>
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	(1,272,120)	4,106,276	8,226,843	4,120,567
Fund balances - beginning	<u>20,713,864</u>	<u>20,713,864</u>	<u>20,713,864</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 19,441,744</u></u>	<u><u>\$ 24,820,140</u></u>	<u><u>\$ 28,940,707</u></u>	<u><u>\$ 4,120,567</u></u>

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

BOX ELDER SCHOOL DISTRICT
Statement of Fiduciary Net Position
Custodial Fund
June 30, 2025

Assets:

Cash and investments	\$	33,161
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Liabilities:

Accounts payable		<u>-</u>
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Net position, restricted for other individuals and organizations	\$	<u>33,161</u>
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The accompanying notes are an integral part of this financial statement.

BOX ELDER SCHOOL DISTRICT
Statement of Changes in Fiduciary Net Position
Custodial Fund
Year Ended June 30, 2025

Additions:	
Collections for other individuals and organizations	\$ 28,237
Deductions:	
Payments to other individuals and organizations	27,434
Change in net position	<u>803</u>
Net position - beginning	<u>32,358</u>
Net position - ending	<u><u>\$ 33,161</u></u>

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

BOX ELDER SCHOOL DISTRICT

Notes to the Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

As required by GAAP, these financial statements present the activities of the District and its component units, the Box Elder School District Foundation (the Foundation) and the Municipal Building Authority of the Box Elder School District (the Building Authority), for which the District is 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 Foundation is a nonprofit organization established under Internal Revenue Service regulations as a conduit for tax-deductible donations to the District. The Foundation exclusively services the District. The Foundation is reported with the governmental funds of the District.
- The Building Authority has the same board as the District and provides financing services exclusively to the District. The District has committed resources to service debt obligations of the Building Authority. The Building Authority is reported with the capital projects fund of the District.

Government-wide and Fund Financial Statements

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

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

BOX ELDER SCHOOL DISTRICT

Notes to the Financial Statements

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

The District reports the following major governmental funds:

- The *general fund* is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *debt service fund* accounts for resources accumulated and payments made for principal and interest on general obligation school building bonds.
- The *capital projects fund* accounts for resources accumulated and payments made for the acquisition and improvement of sites, construction and remodel of facilities, and procurement of equipment necessary for providing educational programs for all students within the District.

Additionally, the District reports the following fund type:

- The *custodial fund* (a fiduciary fund) accounts for resources held by the District as a custodian for other organizations or individuals. Custodial funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The District's custodial fund includes resources held for the Northern Utah Curriculum Consortium as well as other organizations and individuals.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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

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

BOX ELDER SCHOOL DISTRICT

Notes to the Financial Statements

Budgetary Data

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

- By June 1 of each year, the District business administrator prepares a proposed annual budget (for the fiscal year beginning July 1) for all applicable funds. The budget is presented to the Board of Education by the superintendent. This budget includes proposed expenditures and the means of financing them. Also included is a final budget for the current fiscal year ending June 30.
- Copies of the proposed budget are made available for public inspection and review by the District's patrons.
- If the District does not exceed the certified tax rate, a public hearing is held prior to June 30 at which the budget is legally adopted by resolution of the Board after obtaining taxpayer input. If the District exceeds the certified tax rate, the budget is adopted in August when additional data is available to set the rates.
- Once adopted, the budget can be amended by subsequent Board action. The Board upon recommendation of the superintendent can approve reductions in appropriations, but increases in appropriations by fund require a public hearing prior to amending the budget. In accordance with Utah state law, interim adjustments may be made by administrative transfer of money from one appropriation to another within any given fund.
- Certain interim adjustments in estimated revenue and expenditures during the year ended June 30, 2025, have been included in the final budget approved by the Board, as presented in the financial statements.
- Expenditures may not legally exceed budgeted appropriations at the fund level.

Deposits and Investments

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

Inventories

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

BOX ELDER SCHOOL DISTRICT

Notes to the Financial Statements

Capital Assets

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

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

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

<u>Assets</u>	<u>Years</u>
Buildings, portable classrooms, and remodels	15 to 50
Furniture and fixtures	10
Equipment	5 to 10
Vehicles and buses	7 to 10

Unearned Revenue

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

Compensated Absences

During the year ended June 30, 2025, the District implemented Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*. The new standard requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means. A liability is recognized if the leave is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be used for time off or paid out upon termination or retirement. The District restated beginning net position due to implementing this standard.

Under terms of association agreements, employees earn leave in amounts varying based on tenure and classification.

Pensions

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

BOX ELDER SCHOOL DISTRICT

Notes to the Financial Statements

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable statement of net position. Bond premiums and discounts, as well as refunding costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental funds recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as an other financing source. Premiums received on debt issuances are reported as an other financing source while discounts on debt issuances are reported as an other financing use.

Deferred Outflows of Resources

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

Deferred Inflows of Resources

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

Net Position/Fund Balances

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

Net position is divided into three components: net investment in capital assets (capital assets net of related debt less unspent bond proceeds), restricted, and unrestricted. Net position is reported as restricted when constraints are placed upon it by external parties or are imposed by constitutional provisions or enabling legislation.

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

Fund balance classifications are summarized as follows:

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

Restricted – This category includes net fund resources that are subject to external constraints that have been placed on the use of the resources either a) imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments or b) imposed by law

BOX ELDER SCHOOL DISTRICT

Notes to the Financial Statements

through constitutional provisions or enabling legislation. Restricted fund balance amounts include unspent tax revenue for specific purposes (debt service and capital projects), amounts in other governmental funds (*school lunch fund*), and amounts restricted by donors to the Foundation.

Committed – This category includes amounts that can only be used for specific purposes established by formal action of the District’s highest level of decision-making authority. The Board of Education is the highest level of decision making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

- As defined in Utah law as an “undistributed reserve,” the District maintains for economic stabilization up to five percent of *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 the Utah State Auditor.
- The District has committed other governmental fund resources to the Box Elder School District Foundation to be used for fund raising, operations, schools, and other purposes.
- The District has committed other governmental fund resources to support District student activities at schools including athletics, textbooks, field trips, music programs, book fairs, and school plays.

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

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

Net Position/Fund Balance Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report in each category of net position and fund balance, a flow assumption must be made about the order in which the resources are considered to be applied.

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

Fund balance – It is the District’s policy to consider restricted fund balance to have been depleted before using any components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

BOX ELDER SCHOOL DISTRICT
Notes to the Financial Statements

NOTE 2 – DEPOSITS AND INVESTMENTS

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

Carrying amount of deposits	\$ 15,455,587
Carrying amount of investments	<u>69,378,452</u>
Total deposits and investments	<u><u>\$ 84,834,039</u></u>
Cash and investments - governmental funds, balance sheet	\$ 84,800,878
Cash and investments - custodial fund, statement of fiduciary net position	<u>33,161</u>
Total cash and investments	<u><u>\$ 84,834,039</u></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, first-tier commercial paper, banker’s acceptances, repurchase agreements, corporate bonds, money market mutual funds, and obligations of governmental entities within the State of Utah.

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

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

Deposits

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

	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Amount Insured</u>
District	\$ 15,168,186	\$ 18,178,042	\$ 250,000
Foundation	<u>287,401</u>	<u>294,512</u>	<u>250,000</u>
	<u><u>\$ 15,455,587</u></u>	<u><u>\$ 18,472,554</u></u>	<u><u>\$ 500,000</u></u>

Custodial credit risk – Custodial credit risk for deposits is the risk that, in the event of a bank failure, a government’s deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk. At June 30, 2025, the District’s bank deposits were uncollateralized nor is it required by law.

BOX ELDER SCHOOL DISTRICT
Notes to the Financial Statements

Investments

At June 30, 2025, the District and Foundation have the following investments summarized by investment type and maturities:

Investment Type	Fair Value	Weighted Average Maturity (Years)
District:		
Utah Public Treasurers' Investment Fund (PTIF)	\$ 51,355,156	0.18
Corporate bonds	17,226,860	1.88
Foundation:		
Utah Public Treasurers' Investment Fund (PTIF)	<u>796,436</u>	0.18
Total investments	<u><u>\$ 69,378,452</u></u>	

The PTIF is an external local government investment pool managed by the Utah State Treasurer. The PTIF is authorized and makes investments in accordance with the Act. The Council provides regulatory oversight for the PTIF. Participant accounts with the PTIF are not insured or otherwise guaranteed by the State of Utah. Participants in the PTIF share proportionally in the income, costs, gains, and losses from investment activities. The degree of risk of the PTIF depends upon the underlying portfolio, which consists of debt securities held by the state or in the state's name by the state's custodial banks, including investment-grade corporate bonds and notes, money market mutual funds, first-tier commercial paper, and certificates of deposit. The majority of the PTIF's corporate bonds and notes are variable-rate securities, which reset every three months to prevailing market interest rates. The PTIF is not rated. The PTIF has no debt securities with more than 5% of its total investments in a single non-governmental issuer. The reported value of the pool is the same as the fair value of the pool shares and is not required to be reported in the fair value hierarchy.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District manages its exposure to interest rate risk by complying with the Act, which requires that the remaining term to maturity of investments to not exceed the period of availability of the funds invested. Except for endowments, the Act further limits the remaining term to maturity on all investments in commercial paper and bankers' acceptances to 270 days or less and fixed-income securities to 365 days or less. In addition, variable-rate securities may not have a remaining term to final maturity exceeding two years. 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's policy for reducing its exposure to credit risk is to comply with the Act and related rules. The Act and related rules limit investments in commercial paper to a first tier rating and investments in fixed-income and variable-rate securities to a rating of A or higher as rated by Moody's Investors Service, Inc. or by Standard and Poor's Corporation.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District's policy for managing this risk is to comply with the Act and related rules. The Act limits investments in commercial paper and or corporate obligations to 5% of the District's total portfolio with a single issuer. The District places

BOX ELDER SCHOOL DISTRICT

Notes to the Financial Statements

no other limits on the amount it may invest in any one issuer. The Foundation can invest private funds in certain equity and fixed-income securities provided no more than 5% of all funds are invested in any one issuer and no more than 25% of all funds are invested in a particular industry. Also, for the Foundation's investments in private funds, no more than 75% may be invested in equity securities and no more than 5% in collateralized mortgage obligations.

Custodial Credit Risk – Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The District's policy for managing this risk is to comply with the Act and related rules. The District places no other limit on the amount of investments to be held by counterparties. The Act requires the Foundation's public treasurer to have custody of all securities purchased or held or deposit these securities with a bank or trust company to be held in safekeeping by that custodian.

NOTE 3 – FAIR VALUE MEASUREMENT

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

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

- Corporate bonds are valued using a matrix pricing model based on quoted prices for comparable bonds (Level 2 inputs).

NOTE 4 – PROPERTY TAXES

District Property Tax Revenue

The property tax revenue of the District is collected and distributed by the Box Elder County (the County) treasurer as an agent of the District. Utah statutes establish the process by which taxes are levied and collected. The county assessor is required to assess real property as of January 1 (the legal lien date) and complete the tax rolls by May 15. By July 21, the county auditor is to mail assessed value and tax notices to property owners. A taxpayer may then petition the County Board of Equalization between August 1 and August 15 for a revision of the assessed value. The county auditor makes approved changes in assessed value by November 1 and on this same date the county auditor is to deliver the completed assessment rolls to the county treasurer. Tax notices are mailed with a due date of November 30. Delinquent taxes are subject to a 2.5% penalty, with a \$10 minimum penalty. If delinquent taxes and penalties are not paid by January 31 of the following year, these delinquent taxes, including penalties, are subject to an interest charge; the interest period is from January 1 until date paid.

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

BOX ELDER SCHOOL DISTRICT

Notes to the Financial Statements

As of June 30, 2025, property taxes receivable by the District includes uncollected taxes assessed as of January 1, 2025 or earlier. It is expected that all assessed taxes (including delinquencies plus accrued interest and penalties) will be collected within a five-year period, after which time the county treasurer may force sale of property to collect the delinquent portion.

Pass-Through Taxes

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.

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

During the year ended June 30, 2025, incremental taxes levied by the District for the redevelopment agencies totaling \$5,170,249 were recorded as revenue with an equivalent amount of expenditure for community services in the other governmental funds (in the *pass-through taxes fund*).

Per *Utah Code 53F-2-703*, a portion of the District's board local levy is paid to the statewide charter school levy account. The portion is based on the number of charter school students residing within the District's boundaries. In 2025, the amount collected by the County and paid directly to the State was \$464,450; this amount was reported in other governmental funds (in the *pass-through taxes fund*).

BOX ELDER SCHOOL DISTRICT
Notes to the Financial Statements

NOTE 5 – CAPITAL ASSETS

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ 14,132,457	\$ -	\$ -	\$ 14,132,457
Water shares	75,000	-	-	75,000
Construction in progress	8,668,274	2,675,361	(10,809,693)	533,942
Total capital assets, not being depreciated	22,875,731	2,675,361	(10,809,693)	14,741,399
Capital assets, being depreciated:				
Buildings and improvements	239,645,015	10,809,693	(132,937)	250,321,771
Furniture and equipment	24,533,976	1,867,149	(2,288,648)	24,112,477
Total capital assets, being depreciated	264,178,991	12,676,842	(2,421,585)	274,434,248
Accumulated depreciation for:				
Buildings and improvements	(98,536,520)	(6,493,308)	97,427	(104,932,401)
Furniture and equipment	(16,797,107)	(1,530,870)	2,267,465	(16,060,512)
Total accumulated depreciation	(115,333,627)	(8,024,178)	2,364,892	(120,992,913)
Total capital assets being depreciated, net	148,845,364	4,652,664	(56,693)	153,441,335
Governmental activities capital assets, net	<u>\$ 171,721,095</u>	<u>\$ 7,328,025</u>	<u>\$ (10,866,386)</u>	<u>\$ 168,182,734</u>

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

Governmental activities:	
Instruction	\$ 6,547,730
Supporting services:	
Students	16,048
Instructional staff	112,338
District administration	256,774
School administration	80,242
Operation and maintenance of facilities	320,967
Student transportation	649,958
School lunch services	40,121
Total depreciation expense, governmental activities	<u>\$ 8,024,178</u>

BOX ELDER SCHOOL DISTRICT

Notes to the Financial Statements

NOTE 6 – 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 Hybrid 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 and other individual plans*

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

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

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

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

Benefits Provided

The URS provides retirement, disability, and death benefits to participants in the pension plans.

Retirement benefits are determined from 1.50% to 2.00% of the employee's highest 3 or 5 years of compensation times the employee's years of service depending on the pension plan; benefits are subject to cost-of-living adjustments up to 2.50% or 4.00%, limited to the actual Consumer Price Index increase for the year. Employees are eligible to retire based on years of service and age.

BOX ELDER SCHOOL DISTRICT
Notes to the Financial Statements

Defined contribution plans are available as supplemental plans to the basic retirement benefits of the defined benefit pension plans and as a primary retirement plan for some Tier 2 participants. Participants in the defined contribution plans are fully vested in employer and employee contributions at the time the contributions are made, except Tier 2 required contributions and associated earnings are vested during the first four years of employment. If an employee terminates prior to the vesting period, employer contributions and associated earnings for that employee are subject to forfeiture. Forfeitures are used to cover a portion of the plan’s administrative expenses paid by participants. Benefits depend on amounts contributed to the plans plus investment earnings. Individual accounts are provided for each employee and are available at termination, retirement, death, or unforeseeable emergency.

Contributions

As a condition of participation in the plans, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable), is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability.

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

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

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

** Required contributions include an additional amount to finance any unfunded actuarial accrued liability in the Tier 1 plans.

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

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

	District Contributions *	Employee Contributions
Tier 1 Noncontributory System	\$ 8,697,946	\$ 56
Tier 1 Contributory System	17,942	6,155
Tier 2 Contributory System	5,993,298	180,875
Tier 2 Defined Contribution Plan	732,320	597
401(k) Plan	2,123,073	1,165,443

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

BOX ELDER SCHOOL DISTRICT
Notes to the Financial Statements

Pension Assets and Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the District reported a net pension asset of zero and a net pension liability of \$37,819,057 for the following plans:

	<u>Net Pension Asset</u>	<u>Net Pension Liability</u>
Tier 1 Noncontributory System	\$ -	\$ 34,179,551
Tier 1 Contributory System	-	682,994
Tier 2 Contributory System	-	2,956,512
Total	<u>\$ -</u>	<u>\$ 37,819,057</u>

The net pension liability (asset) was measured as of December 31, 2024, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of January 1, 2024, rolled-forward using generally accepted actuarial procedures. The District's proportion of the net pension liability (asset) is equal to the ratio of its actual contributions compared to the total of all employer contributions during the plan year. The following presents the District's proportion (percentage) of the collective net pension liability (asset) at December 31, 2024 and the change in its proportion since the prior measurement date for each plan:

	<u>Proportionate Share</u>	
	<u>2024</u>	<u>Change</u>
Tier 1 Noncontributory System	1.5109515 %	(0.0239394)%
Tier 1 Contributory System	2.3089769 %	0.4745964 %
Tier 2 Contributory System	0.9913233 %	(0.0057157)%

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

	<u>Pension Expense</u>
Defined benefit pension plans:	
Tier 1 Noncontributory System	\$ 14,049,912
Tier 1 Contributory System	406,007
Tier 2 Contributory System	3,228,813
Total	<u>\$ 17,684,732</u>
Defined contribution plans:	
Tier 2 Defined Contribution Plan	\$ 732,320
401(k) Plan	2,123,073
Total	<u>\$ 2,855,393</u>

BOX ELDER SCHOOL DISTRICT
Notes to the Financial Statements

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

	Deferred Outflows of Resources Related to Pensions			
	Tier 1	Tier 1	Tier 2	Total
	Noncontributory System	Contributory System	Contributory System	
Differences between expected and actual experience	\$ 8,353,838	\$ -	\$ 1,278,124	\$ 9,631,962
Changes of assumptions	1,183,479	-	987,437	2,170,916
Net difference between projected and actual earnings on pension plan investments	5,159,834	209,156	188,966	5,557,956
Changes in proportion and differences between District contributions and proportionate share of contributions	58,300	-	466,709	525,009
Contributions subsequent to the measurement date	4,256,555	8,935	3,338,854	7,604,344
Total	<u>\$ 19,012,006</u>	<u>\$ 218,091</u>	<u>\$ 6,260,090</u>	<u>\$ 25,490,187</u>

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

	Deferred Inflows of Resources Related to Pensions			
	Tier 1	Tier 1	Tier 2	Total
	Noncontributory System	Contributory System	Contributory System	
Differences between expected and actual experience	\$ -	\$ -	\$ 20,367	\$ 20,367
Changes of assumptions	-	-	305	305
Changes in proportion and differences between District contributions and proportionate share of contributions	353,906	-	38,873	392,779
Total	<u>\$ 353,906</u>	<u>\$ -</u>	<u>\$ 59,545</u>	<u>\$ 413,451</u>

The \$7,604,344 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date of December 31, 2024 will be recognized as a reduction of the net pension liability (asset) in the year ending June 30, 2026. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to defined benefit pension plans will be recognized in pension expense as follows:

Year Ending June 30,	Tier 1 Noncontributory System	Tier 1 Contributory System	Tier 2 Contributory System	Total
2026	\$ 7,267,268	\$ (4,505)	\$ 340,590	\$ 7,603,353
2027	9,529,096	305,404	526,381	10,360,881
2028	(2,030,275)	(78,428)	227,434	(1,881,269)
2029	(364,545)	(13,315)	280,379	(97,481)
2030	-	-	662,462	662,462
Thereafter	-	-	824,446	824,446

BOX ELDER SCHOOL DISTRICT
Notes to the Financial Statements

Actuarial Assumptions

The total pension liability (asset) in the January 1, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.50% to 9.50%, average, including inflation
Investment rate of return	6.85%, net of pension plan investment expense, including inflation

Mortality rates were based on actual experience and mortality tables, considering gender, occupation, and age, as appropriate, with adjustments for future improvement in mortality based on Scale AA, a model developed by the Society of Actuaries.

The actuarial assumptions used in the January 1, 2024 valuation were based on an experience study of the demographic for the period ending December 31, 2022. Assumptions remained unchanged that affect measurement of the net pension liability since the prior measurement date.

The long-term expected rate of return on defined benefit pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity securities	35%	2.45%
Debt securities	20%	0.51%
Real assets	18%	0.98%
Private equity	12%	1.21%
Absolute return	15%	0.65%
Cash and cash equivalents	0%	0.00%
Total	100%	

Discount Rate

The discount rate used to measure the total pension liability (asset) was 6.85%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates, actuarially determined and certified by the Utah State Retirement Board. Based on those assumptions, the plans' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

BOX ELDER SCHOOL DISTRICT
Notes to the Financial Statements

Sensitivity of the District’s Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the District’s proportionate share of the net pension liability (asset) calculated using the discount rate of 6.85%, as well as what the District’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.85%) or 1-percentage-point higher (7.85%) than the current rate:

	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
District's proportionate share of the net pension (asset) liability:			
Tier 1 Noncontributory System	\$ 87,645,855	\$ 34,179,551	\$ (10,686,458)
Tier 1 Contributory System	1,888,846	682,994	(363,190)
Tier 2 Contributory System	<u>8,830,385</u>	<u>2,956,512</u>	<u>(1,612,781)</u>
Total	<u>\$ 98,365,086</u>	<u>\$ 37,819,057</u>	<u>\$ (12,662,429)</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued URS financial report.

Payables to the Pension Plans

At June 30, 2025, the District reported payables of \$1,273,803 for contributions to defined benefit pension plans.

NOTE 7 – DISTRICT RETIREMENT PENSION PLAN

Description of Plan

The District provides a retirement benefits payment to eligible employees’ URS 401(k) account upon retirement. Eligibility is restricted to employees who qualify for and accept URS retirement benefits. The District retirement pension plan is a single-employer defined benefit pension plan offered and administered by the Board of the District under its own authority. No assets are accumulated in a trust that meets the criteria of generally accepted accounting principles.

Benefits Provided

Upon retirement qualifying employees will receive a sick leave payout at 2% multiplied by the number of years the employee worked for the District (up to a maximum of 60%) multiplied by the current value of the retiree’s accumulated sick leave. In addition, qualifying employees will receive a retirement bonus payment of 30% multiplied by the number of years the employee worked for the District (up to a maximum of 900%) multiplied by the base weighted pupil unit value, adjusted annually for change in the consumer price index.

BOX ELDER SCHOOL DISTRICT
Notes to the Financial Statements

Employees Covered by Benefit Terms

At June 30, 2025, 1,243 active employees are covered by the benefit terms.

Total District Retirement Pension Liability

At June 30, 2025, the District recorded a total district retirement pension liability of \$13,887,555 (see Note 9 for long-term liabilities), determined by an actuarial valuation as of June 30, 2025. The District has established resources for a portion of the obligation by committing fund balance in the *General Fund*.

Actuarial Methods and Assumptions

The total District retirement pension liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.30%
Salary increases	3.00%
Discount rate	5.20%

The discount rate was based on a based on the Bond Buyer General Obligation 20-Bond Municipal Index as of June 30, 2025.

Changes in the District Retirement Pension Liability

Service cost	\$ 1,068,205
Interest	573,123
Benefits payments	(430,067)
Recognition of assumption changes or inputs	<u>(1,051,741)</u>
Net change in district retirement pension liability	159,520
District retirement pension liability - beginning of year	<u>13,728,035</u>
District retirement pension liability - end of year	<u><u>\$ 13,887,555</u></u>

No plan changes of benefit terms occurred in 2025.

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

The following presents the District's total district retirement pension liability calculated using the discount rate of 5.20% as well as what the District's total district retirement pension liability would be if it were calculated using a discount rate that is one percentage point lower (4.20%) or one percentage point higher (6.20%) than the current discount rate:

	<u>1% Decrease (4.20%)</u>	<u>Discount Rate (5.20%)</u>	<u>1% Increase (6.20%)</u>
District retirement pension liability	\$ 14,710,974	\$ 13,887,555	\$ 13,102,554

BOX ELDER SCHOOL DISTRICT
Notes to the Financial Statements

Pension Expense Related to the District Retirement Pension Plan

For the year ended June 30, 2025, the District recognized pension expense of \$1,509,860 related to the district retirement pension plan.

NOTE 8 – RISK MANAGEMENT

The District maintains insurance coverage for general, automobile, personal injury, errors and omissions, employee dishonesty, and malpractice liability up to \$10 million per occurrence through policies administered by the Utah State Risk Management Fund (Fund). The District also insures its buildings, including those under construction, and contents against all insurable risks of direct physical loss or damage with the Fund. Property physical damage is insured to replacement value with a \$1,000 deductible; automobile physical damage is insured to actual value with a \$350 deductible; other liability is limited to the lesser of \$10 million or the statutory limit. The Fund is a public entity risk pool operated by the State for the benefit of the State and local governments within the State. The District pays annual premiums to the Fund; the Fund obtains independent coverage for insured events, up to \$25 million per location. This is a pooled arrangement where the participants pay experienced rated annual premiums, which are designed to pay claims and build sufficient reserves so that the pool will be able to protect the participating entities with its own capital. The pool reinsures excess losses to preserve the capital base. Insurance coverage by major category of risk has remained relatively constant as compared to the prior fiscal year. Insurance settlements have not exceeded insurance coverage for the past three years.

The Utah School Boards Association covers all District employees for workers’ compensation. Unemployment insurance is covered by the District on a pay-as-you-go basis; settled claims for the past three years have been insignificant.

NOTE 9 – LONG-TERM LIABILITIES

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
General obligation bonds payable	\$ 16,335,000	\$ -	\$ (2,720,000)	\$ 13,615,000	\$ 2,840,000
Bond premium	1,314,898	-	(219,150)	1,095,748	-
Net general obligation bonds payable	17,649,898	-	(2,939,150)	14,710,748	2,840,000
Lease revenue bonds payable	430,000	-	(215,000)	215,000	215,000
Note payable from direct borrowing	10,791,038	-	(1,456,351)	9,334,687	1,483,876
Compensated absences payable *	1,056,850	160,527	-	1,217,377	1,217,377
Retirement benefits payable	13,728,035	1,641,328	(1,481,808)	13,887,555	2,083,133
Net pension liability	33,560,674	50,449,100	(46,190,717)	37,819,057	-
Total governmental activity long-term liabilities	<u>\$ 77,216,495</u>	<u>\$ 52,250,955</u>	<u>\$ (52,283,026)</u>	<u>\$ 77,184,424</u>	<u>\$ 7,839,386</u>

* The compensated absences payable is presented as a net change.

Payments on the general obligation bonds are made by the *debt service fund* from property taxes levied for debt service and earnings on investments. The District will make annual payments on the lease revenue bonds to the Building Authority from the *capital projects fund*. The District will make annual payments on the note payable from the *capital projects fund*. Compensated absences and retirement benefits payable will be paid primarily from the *general fund*.

BOX ELDER SCHOOL DISTRICT
Notes to the Financial Statements

General Obligation Bonds

In February 2015, the District issued \$28,950,000 of general obligation refunding bonds. The bonds were issued with interest rates from 1.0% to 5.0% and will mature on July 15, 2030.

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

Year Ending June 30,	Principal	Interest	Total
2026	\$ 2,840,000	\$ 394,250	\$ 3,234,250
2027	2,985,000	278,475	3,263,475
2028	3,045,000	188,025	3,233,025
2029	3,150,000	95,100	3,245,100
2030	1,595,000	23,925	1,618,925
Total	<u>\$ 13,615,000</u>	<u>\$ 979,775</u>	<u>\$ 14,594,775</u>

Lease Revenue Bonds

In June 2011, the Building Authority of Box Elder School District issued \$3,000,000 of lease revenue bonds. The bonds were issued at an effective interest rate of 5.0% and will mature on May 15, 2026.

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

Year Ending June 30,	Principal	Interest	Total
2026	\$ 215,000	\$ 21,328	\$ 236,328

Note Payable from Direct Borrowing

In November 2020, the District issued a note payable from direct borrowing to help finance the construction of an elementary school. Proceeds from the note totaled \$15,000,000; the note bears an interest rate of 1.9%. The note is payable in annual installments of \$1,660,302 for 10 years with a final maturity in November 2030. The note contains a provision that in an event of default, the financing institution may take possession of and sublease the property to another entity. The financing institution may hold the District liable for the difference between the payments due on the note and rents received from sublease.

BOX ELDER SCHOOL DISTRICT
Notes to the Financial Statements

The payment schedule for this note is as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 1,483,876	\$ 176,426	\$ 1,660,302
2027	1,511,921	148,381	1,660,302
2028	1,540,497	119,805	1,660,302
2029	1,569,612	90,690	1,660,302
2030	1,599,278	61,024	1,660,302
2031	1,629,503	30,796	1,660,299
Total	<u>\$ 9,334,687</u>	<u>\$ 627,122</u>	<u>\$ 9,961,809</u>

NOTE 10 – TRANSFERS

The District transferred \$3,120,309 from the *debt service fund* to the *capital projects fund* for technology-related programs and projects in accordance with Utah Code 11-14-310(c).

NOTE 11 – LITIGATION AND COMPLIANCE

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

All fund balances are positive at June 30, 2025. Fund expenditures are within budgeted amounts during the year ended June 30, 2025, except expenditures in the *School Lunch Fund* which exceeded budgeted appropriations by \$165,208.

NOTE 12 – GRANTS

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

Required Supplementary Information

BOX ELDER SCHOOL DISTRICT**Schedules of the District's Proportionate Share of the Net Pension Liability (Asset) –****Utah Retirement Systems**

Last Ten Plan (Calendar) Years

	<u>District's Proportion of Net Pension Liability (Asset)</u>	<u>District's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>District's Covered Payroll</u>	<u>District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
Tier 1 Noncontributory System:					
2024	1.5109515 %	\$ 34,179,551	\$ 41,490,086	82.38 %	92.1 %
2023	1.5348909 %	31,449,704	40,530,940	77.59 %	92.5 %
2022	1.5171271 %	32,758,948	38,835,800	84.35 %	91.6 %
2021	1.5555351 %	(10,628,105)	39,945,820	(26.61)%	102.7 %
2020	1.5423604 %	20,561,543	39,164,346	52.50 %	94.3 %
2019	1.5183087 %	33,732,292	38,120,109	88.49 %	90.1 %
2018	1.3418377 %	49,923,302	36,032,098	138.55 %	84.1 %
2017	1.2885468 %	31,509,636	34,424,731	91.53 %	89.2 %
2016	1.2523865 %	31,509,636	34,424,731	91.53 %	84.9 %
2015	1.2340989 %	38,766,581	33,506,050	115.70 %	84.5 %
Tier 1 Contributory System:					
2024	2.3089769 %	\$ 682,994	\$ 101,439	673.31 %	95.2 %
2023	1.8343805 %	170,352	95,244	178.86 %	98.5 %
2022	1.3860691 %	181,142	91,009	199.04 %	97.9 %
2021	1.1609392 %	(1,045,427)	98,266	(1063.87)%	114.1 %
2020	1.1514826 %	(273,867)	111,052	(246.61)%	103.7 %
2019	0.9539238 %	65,857	106,424	61.88 %	98.9 %
2018	0.4864327 %	345,369	94,404	365.84 %	91.4 %
2017	0.3669324 %	24,146	83,487	28.92 %	99.2 %
2016	0.3310938 %	181,425	88,755	204.41 %	93.4 %
2015	0.6854591 %	429,000	216,863	197.82 %	92.4 %
Tier 2 Contributory System:					
2024	0.9913233 %	\$ 2,956,512	\$ 29,455,545	10.04 %	87.4 %
2023	0.9970390 %	1,940,618	25,793,403	7.52 %	89.6 %
2022	0.9567151 %	1,041,761	21,012,387	4.96 %	92.3 %
2021	0.9207283 %	(389,686)	17,165,439	(2.27)%	103.8 %
2020	0.8778684 %	126,262	14,067,343	0.90 %	98.3 %
2019	0.8769273 %	197,228	12,213,751	1.61 %	96.5 %
2018	0.8209890 %	351,612	9,651,183	3.64 %	90.8 %
2017	0.7411140 %	65,342	7,277,392	0.90 %	97.4 %
2016	0.6541755 %	72,973	5,364,766	1.36 %	95.1 %
2015	0.6166209 %	(1,346)	3,981,680	(0.03)%	100.2 %

BOX ELDER SCHOOL DISTRICT
Schedules of District Contributions – Utah Retirement Systems
Last Ten Reporting (Fiscal) Years

	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>District's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
Tier 1 Noncontributory System:					
2025	\$ 8,697,946	\$ 8,697,946	\$ -	\$ 40,788,006	21.32 %
2024	9,105,267	9,105,267	-	41,631,257	21.87 %
2023	8,677,093	8,677,093	-	39,503,142	21.97 %
2022	8,577,088	8,577,088	-	39,044,554	21.97 %
2021	8,762,111	8,762,111	-	39,772,053	22.03 %
2020	8,563,111	8,563,111	-	38,881,960	22.02 %
2019	8,163,716	8,163,716	-	37,144,440	21.98 %
2018	7,731,622	7,731,622	-	35,044,987	22.06 %
2017	7,465,135	7,465,135	-	33,845,059	22.06 %
2016	7,463,884	7,463,884	-	33,855,607	22.05 %
Tier 1 Contributory System:					
2025	\$ 17,942	\$ 17,942	\$ -	\$ 102,595	17.49 %
2024	17,598	17,598	-	99,421	17.70 %
2023	16,514	16,514	-	93,297	17.70 %
2022	15,636	15,636	-	88,342	17.70 %
2021	19,509	19,509	-	110,218	17.70 %
2020	19,366	19,366	-	109,415	17.70 %
2019	18,245	18,245	-	103,080	17.70 %
2018	15,285	15,285	-	86,356	17.70 %
2017	14,174	14,174	-	80,078	17.70 %
2016	22,257	22,257	-	125,746	17.70 %
Tier 2 Contributory System:					
2025	\$ 5,993,298	\$ 5,993,298	\$ -	\$ 30,644,191	19.56 %
2024	5,587,971	5,587,971	-	28,179,921	19.83 %
2023	4,654,218	4,654,218	-	23,539,618	19.77 %
2022	3,642,501	3,642,501	-	18,842,179	19.33 %
2021	2,941,932	2,941,932	-	15,407,405	19.09 %
2020	2,478,757	2,478,757	-	13,066,205	18.97 %
2019	2,088,830	2,088,830	-	11,106,821	18.81 %
2018	1,546,643	1,546,643	-	8,408,932	18.39 %
2017	1,113,579	1,113,579	-	6,104,760	18.24 %
2016	877,944	877,944	-	4,810,085	18.25 %
Tier 2 Defined Contribution Plan:					
2025	\$ 732,320	\$ 732,320	\$ -	\$ 7,624,445	9.60 %
2024	678,701	678,701	-	6,766,305	10.03 %
2023	501,932	501,932	-	5,004,615	10.03 %
2022	429,635	429,635	-	4,287,886	10.02 %
2021	398,239	398,239	-	3,974,437	10.02 %
2020	328,277	328,277	-	3,276,180	10.02 %
2019	250,095	250,095	-	2,495,872	10.02 %
2018	206,885	206,885	-	2,064,714	10.02 %
2017	183,810	183,810	-	1,828,051	10.05 %
2016	127,439	127,439	-	1,271,365	10.02 %

BOX ELDER SCHOOL DISTRICT**Schedule of the Changes in the District's Retirement Pension Liability and Related Ratios**

Last Two Plan (Fiscal) Years

	<u>2025</u>	<u>2024</u>
Service cost	\$ 1,068,205	\$ 3,166,838
Interest	573,123	543,580
Benefit payments	(430,067)	(1,505,506)
Recognition of assumption changes or inputs	(1,051,741)	-
Net change in district retirement pension liability	159,520	2,204,912
District retirement pension liability - beginning of year	<u>13,728,035</u>	<u>11,523,123</u>
District retirement pension liability - end of year	<u>\$ 13,887,555</u>	<u>\$ 13,728,035</u>
Covered payroll	\$ 77,139,320	\$ 74,530,744
Total district retirement pension liability as a percentage of covered payroll	18.00%	18.42%

BOX ELDER SCHOOL DISTRICT
Notes to Required Supplementary Information

NOTE A – CHANGES IN ASSUMPTIONS – UTAH RETIREMENT SYSTEMS

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

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

NOTE B – SCHEDULES OF DISTRICT CONTRIBUTIONS – UTAH RETIREMENT SYSTEMS

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

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

Schedule is intended to show information for ten years; prior year information is not available. Additional years will be displayed as they become available. No changes have been made to assumptions or benefit terms.

**Combining and Individual Fund
Statements and Schedules**

BOX ELDER SCHOOL DISTRICT

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

Year Ended June 30, 2025 with Comparative Totals for 2024

	2025			2024
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Property taxes	\$ 33,212,006	\$ 35,160,027	\$ 1,948,021	\$ 32,194,261
Earnings on investments	1,250,000	2,043,891	793,891	2,170,032
Other local	3,373,462	2,082,473	(1,290,989)	2,670,638
State	97,968,752	95,732,639	(2,236,113)	91,543,932
Federal	7,057,493	6,691,445	(366,048)	10,172,704
Total revenues	<u>142,861,713</u>	<u>141,710,475</u>	<u>(1,151,238)</u>	<u>138,751,567</u>
Expenditures:				
Current:				
Salaries	83,911,821	86,032,352	(2,120,531)	82,659,674
Employee benefits	29,707,506	31,205,547	(1,498,041)	32,360,276
Purchased services	7,976,203	7,205,271	770,932	6,464,157
Supplies	15,781,388	8,080,569	7,700,819	7,759,596
Property	1,151,419	381,616	769,803	3,297,208
Other objects	227,099	578,277	(351,178)	919,507
Total expenditures	<u>138,755,436</u>	<u>133,483,632</u>	<u>5,271,804</u>	<u>133,460,418</u>
Excess of revenues over expenditures / net change in fund balances	4,106,277	8,226,843	4,120,566	5,291,149
Fund balances - beginning	<u>20,713,864</u>	<u>20,713,864</u>	<u>-</u>	<u>15,422,715</u>
Fund balances - ending	<u>\$ 24,820,141</u>	<u>\$ 28,940,707</u>	<u>\$ 4,120,566</u>	<u>\$ 20,713,864</u>

BOX ELDER SCHOOL DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Debt Service Fund
Year Ended June 30, 2025 with Comparative Totals for 2024

	2025		2024	
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Property taxes	\$ 3,437,241	\$ 3,799,690	\$ 362,449	\$ 3,835,694
Earnings on investments	323,291	506,821	183,530	428,549
Total revenues	<u>3,760,532</u>	<u>4,306,511</u>	<u>545,979</u>	<u>4,264,243</u>
Expenditures:				
Principal retirement	2,720,000	2,720,000	-	2,585,000
Interest and other charges	<u>604,750</u>	<u>536,250</u>	<u>68,500</u>	<u>668,398</u>
Total expenditures	<u>3,324,750</u>	<u>3,256,250</u>	<u>68,500</u>	<u>3,253,398</u>
Excess of revenues over expenditures	435,782	1,050,261	614,479	1,010,845
Other financing sources (uses):				
Transfers out	-	<u>(3,120,309)</u>	<u>(3,120,309)</u>	-
Net change in fund balances	435,782	(2,070,048)	(2,505,830)	1,010,845
Fund balances - beginning	<u>8,546,847</u>	<u>8,546,847</u>	-	<u>7,536,002</u>
Fund balances - ending	<u>\$ 8,982,629</u>	<u>\$ 6,476,799</u>	<u>\$ (2,505,830)</u>	<u>\$ 8,546,847</u>

BOX ELDER SCHOOL DISTRICT

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

Year Ended June 30, 2025 with Comparative Totals for 2024

	2025			2024
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Property taxes	\$ 9,898,126	\$ 10,995,029	\$ 1,096,903	\$ 13,024,312
Earnings on investments	764,633	923,885	159,252	1,114,093
Other local	54,192	280,265	226,073	102,033
State	920,747	1,312,514	391,767	1,711,119
Federal	20,112	20,112	-	15,084
Total revenues	<u>11,657,810</u>	<u>13,531,805</u>	<u>1,873,995</u>	<u>15,966,641</u>
Expenditures:				
Current:				
Purchased services	4,985,520	3,351,703	1,633,817	3,099,310
Supplies	1,949,830	1,169,689	780,141	1,370,084
Property	4,871,235	4,684,372	186,863	6,619,269
Other objects	-	-	-	789
Debt service:				
Principal retirement	1,775,876	1,671,351	104,525	1,644,337
Interest and other charges	214,624	224,293	(9,669)	262,434
Total expenditures	<u>13,797,085</u>	<u>11,101,408</u>	<u>2,695,677</u>	<u>12,996,223</u>
Excess (deficiency) of revenues over (under) expenditures	(2,139,275)	2,430,397	4,569,672	2,970,418
Other financing sources:				
Proceeds from sale of capital assets	32,258	22,712	(9,546)	942,606
Proceeds from notes payable	345,580	-	(345,580)	-
Transfers in	-	3,120,309	3,120,309	-
Total other financing sources	<u>377,838</u>	<u>3,143,021</u>	<u>2,765,183</u>	<u>942,606</u>
Net change in fund balances	(1,761,437)	5,573,418	7,334,855	3,913,024
Fund balances - beginning	<u>22,309,148</u>	<u>22,309,148</u>	<u>-</u>	<u>18,396,124</u>
Fund balances - ending	<u>\$ 20,547,711</u>	<u>\$ 27,882,566</u>	<u>\$ 7,334,855</u>	<u>\$ 22,309,148</u>

BOX ELDER SCHOOL DISTRICT
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2025

	<u>School Lunch</u>	<u>Foundation</u>	<u>Student Activities</u>	<u>Pass-Through Taxes</u>	<u>Total Nonmajor Governmental Funds</u>
Assets:					
Cash and investments	\$ 3,770,776	\$ 1,083,837	\$ 4,155,756	\$ -	\$ 9,010,369
Receivables:					
Property taxes	-	-	-	7,130,935	7,130,935
State	298,949	-	-	-	298,949
Federal	28,526	-	-	-	28,526
Inventories	131,669	-	-	-	131,669
Total assets	<u>\$ 4,229,920</u>	<u>\$ 1,083,837</u>	<u>\$ 4,155,756</u>	<u>\$ 7,130,935</u>	<u>\$ 16,600,448</u>
Liabilities:					
Accounts payable	\$ 50,955	\$ 11,015	\$ 3,140	\$ -	\$ 65,110
Accrued expenses	-	63,600	63,457	-	127,057
Accrued salaries and benefits	72,293	-	-	-	72,293
Total liabilities	<u>123,248</u>	<u>74,615</u>	<u>66,597</u>	<u>-</u>	<u>264,460</u>
Deferred inflows of resources:					
Unavailable property taxes	-	-	-	732,787	732,787
Property taxes levied for future years	-	-	-	6,398,148	6,398,148
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,130,935</u>	<u>7,130,935</u>
Fund balances:					
Nonspendable:					
Inventories	131,669	-	-	-	131,669
Restricted for:					
School lunch services	3,975,003	-	-	-	3,975,003
Scholarships	-	506,896	-	-	506,896
Programs	-	145,252	-	-	145,252
Committed to:					
Foundation	-	357,074	-	-	357,074
Student activities	-	-	4,089,159	-	4,089,159
Total fund balances	<u>4,106,672</u>	<u>1,009,222</u>	<u>4,089,159</u>	<u>-</u>	<u>9,205,053</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,229,920</u>	<u>\$ 1,083,837</u>	<u>\$ 4,155,756</u>	<u>\$ 7,130,935</u>	<u>\$ 16,600,448</u>

BOX ELDER SCHOOL DISTRICT
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2025

	<u>School Lunch</u>	<u>Foundation</u>	<u>Student Activities</u>	<u>Pass-Through Taxes</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues:					
Local sources:					
Property taxes	\$ -	\$ -	\$ -	\$ 5,634,699	\$ 5,634,699
Earnings on investments	19,466	-	-	-	19,466
Other local	1,498,100	497,357	5,116,744	-	7,112,201
State	1,028,606	-	-	-	1,028,606
Federal	2,684,276	-	-	-	2,684,276
Total revenues	<u>5,230,448</u>	<u>497,357</u>	<u>5,116,744</u>	<u>5,634,699</u>	<u>16,479,248</u>
Expenditures:					
Current:					
Instruction	-	432,840	4,313,468	-	4,746,308
Supporting services:					
School administration	-	-	177,877	-	177,877
Operation and maintenance of facilities	-	-	67,111	-	67,111
School lunch services	6,256,958	-	-	-	6,256,958
Community services	-	-	-	5,634,699	5,634,699
Total expenditures	<u>6,256,958</u>	<u>432,840</u>	<u>4,558,456</u>	<u>5,634,699</u>	<u>16,882,953</u>
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	(1,026,510)	64,517	558,288	-	(403,705)
Fund balances - beginning	<u>5,133,182</u>	<u>944,705</u>	<u>3,530,871</u>	<u>-</u>	<u>9,608,758</u>
Fund balances - ending	<u>\$ 4,106,672</u>	<u>\$ 1,009,222</u>	<u>\$ 4,089,159</u>	<u>\$ -</u>	<u>\$ 9,205,053</u>

BOX ELDER SCHOOL DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
School Lunch
Nonmajor Special Revenue Fund
Year Ended June 30, 2025 with Comparative Totals for 2024

	2025			2024
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Earnings on investments	\$ 13,318	\$ 19,466	\$ 6,148	\$ -
Other local	2,104,980	1,498,100	(606,880)	1,466,005
State	1,200,500	1,028,606	(171,894)	1,417,063
Federal	2,845,012	2,684,276	(160,736)	3,064,910
Total revenues	<u>6,163,810</u>	<u>5,230,448</u>	<u>(933,362)</u>	<u>5,947,978</u>
Expenditures:				
Current:				
Salaries	1,950,000	2,034,480	(84,480)	2,018,215
Benefits	575,000	513,976	61,024	557,849
Purchased services	109,100	99,733	9,367	98,212
Supplies	2,910,000	3,053,872	(143,872)	3,132,602
Property	220,250	210,477	9,773	98,507
Other objects	327,400	344,420	(17,020)	300,253
Total expenditures	<u>6,091,750</u>	<u>6,256,958</u>	<u>(165,208)</u>	<u>6,205,638</u>
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	72,060	(1,026,510)	(1,098,570)	(257,660)
Fund balances - beginning	<u>5,133,182</u>	<u>5,133,182</u>	<u>-</u>	<u>5,390,842</u>
Fund balances - ending	<u>\$ 5,205,242</u>	<u>\$ 4,106,672</u>	<u>\$ (1,098,570)</u>	<u>\$ 5,133,182</u>

BOX ELDER SCHOOL DISTRICT

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

Nonmajor Special Revenue Fund

Year Ended June 30, 2025 with Comparative Totals for 2024

	<u>2025</u>		<u>2024</u>
	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
			<u>Actual Amounts</u>
Revenues:			
Local:			
Contributions	\$ 678,315	\$ 497,357	\$ 180,958
			\$ 557,268
Expenditures:			
Current:			
Instruction	601,204	432,840	168,364
Excess of revenues over expenditures / net change in fund balances	77,111	64,517	12,594
			241,088
Fund balances - beginning	944,705	944,705	-
Fund balances - ending	\$ 1,021,816	\$ 1,009,222	\$ 12,594
			\$ 944,705

BOX ELDER SCHOOL DISTRICT

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

Nonmajor Special Revenue Fund

Year Ended June 30, 2025 with Comparative Totals for 2024

	2025			2024
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Other local	\$ 4,602,429	\$ 5,116,744	\$ 514,315	\$ 5,012,422
Expenditures:				
Current:				
Purchased services	1,226,740	413,226	813,514	679,081
Supplies	6,731,828	4,133,993	2,597,835	4,492,912
Property	250,000	12,370	237,630	594
Other objects	20,000	(1,133)	21,133	1,133
Total expenditures	8,228,568	4,558,456	3,670,112	5,173,720
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	(3,626,139)	558,288	4,184,427	(161,298)
Fund balances - beginning	3,530,871	3,530,871	-	3,692,169
Fund balances - ending	\$ (95,268)	\$ 4,089,159	\$ 4,184,427	\$ 3,530,871

BOX ELDER SCHOOL DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Pass-Through Taxes
Nonmajor Special Revenue Fund
Year Ended June 30, 2025 with Comparative Totals for 2024

	<u>2025</u>		<u>2024</u>	
	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>	<u>Actual Amounts</u>
Revenues:				
Local:				
Property taxes	\$ 6,408,731	\$ 5,634,699	\$ (774,032)	\$ 4,561,690
Expenditures:				
Other objects	6,408,731	5,634,699	774,032	4,561,690
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BOX ELDER SCHOOL DISTRICT

COMPLIANCE REPORTS

Year Ended June 30, 2025

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BOX ELDER SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2025

Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	District's Program Number	Passed Through to Subrecipients	Beginning Receivable (Unearned)	Receipts	Expenditures	Ending Receivable (Unearned)
U.S. DEPARTMENT OF AGRICULTURE:								
Passed through Utah State Board of Education:								
<i>Child Nutrition Cluster:</i>								
School Breakfast Program	10.553	SBP	8000	\$ -	\$ 189	\$ 360,859	\$ 360,670	\$ -
National School Lunch Program	10.555	NSLF, NSLP, SCA	8000	-	24,111	1,996,996	2,001,413	28,528
National School Lunch Program (Donated Commodities)	10.555	N/A	8000	-	-	243,694	243,694	-
Total child nutrition cluster				-	24,300	2,601,549	2,605,777	28,528
Child Nutrition Discretionary Grants Limited Availability (Equipment)	10.579	EQU	8000	-	-	77,445	77,445	-
Passed through Box Elder County:								
<i>Forest Service Schools and Roads Cluster:</i>								
Schools and Roads - Grants to States	10.665	N/A	7101	-	-	11,749	11,749	-
Total U.S. Department of Agriculture				-	24,300	2,690,743	2,694,971	28,528
U.S. DEPARTMENT OF EDUCATION:								
Passed through Utah State Board of Education:								
<i>Special Education Cluster (IDEA):</i>								
Special Education Grants to States	84.027	FTFL, STAC	7524, 7551	-	1,798,454	4,366,037	2,572,725	5,142
Special Education Preschool Grants	84.173	PRE	7522	-	-	128,971	128,971	-
Total special education cluster (IDEA)				-	1,798,454	4,495,008	2,701,696	5,142
Education Stabilization Fund (ESF):								
COVID-19 American Rescue Plan - Elementary and Secondary								
School Emergency Relief	84.425U	ARPF	7225	-	851,258	851,258	-	-
Emergency Assistance to Non-Public Schools	84.425V	ARNP	7230	-	-	1,054	1,054	-
Total Education Stabilization Fund (ESF)				-	851,258	852,312	1,054	-
Title I Grants to Local Educational Agencies	84.010	T1FT, T1SF	7511, 7801	-	748,102	2,292,610	1,644,319	99,811
Migrant Education State Grant Program	84.011	MGFT	7548	-	10,065	33,312	32,547	9,300
Career and Technical Education - Basic Grants to States	84.048	FLEA, LDSP, FHE	7035, 7400, 7401	426,650	585,085	1,310,276	1,131,642	406,451
English Language Acquisition State Grants	84.365	ELFT	7880	-	-	42,048	42,048	-
Supporting Effective Instruction State Grants	84.367	2FT, 2SA	7860	-	88,439	224,334	243,622	107,727
Student Support and Academic Enrichment Program	84.424	4AFT, 4FFT	7905, 7893	-	22,935	137,592	138,918	24,261
Direct:								
Indian Education - grants to Local Educational Agencies	84.060	n/a	7960	-	-	26,017	21,995	(4,022)
Total U.S. Department of Education				426,650	4,104,338	9,413,509	5,957,841	648,670
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:								
Passed through Utah Department of Health and Human Services:								
<i>Medicaid Cluster</i>								
Medical Assistance Program	93.778	n/a	7699	-	-	977,720	722,909	(254,811)
Total U.S. Department of Health and Human Services				-	-	977,720	722,909	(254,811)
TOTAL FEDERAL AWARDS				\$ 426,650	\$ 4,128,638	\$ 13,081,972	\$ 9,375,721	\$ 422,387

The accompanying notes are an integral part of this schedule.

BOX ELDER 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 Box Elder School District (the District) under programs of the federal government for the year ended June 30, 2025. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Requirements for Federal Awards* (the Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the District.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting as described in Note 1 to the District’s basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Donated food commodities are recorded at acquisition value in the District’s *food services fund* as an inventory asset and federal revenue when received totaling \$243,694 for the year ended June 30, 2025. Donated food commodity inventories are recorded as expenditures in the *food 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 – 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, 2025 is as follows:

General fund	\$ 6,691,445
Capital projects fund	20,112
Other governmental funds:	
School lunch fund	<u>2,684,276</u>
Total governmental funds	9,395,833
Interest rate subsidy	<u>(20,112)</u>
Total federal revenue reported on the schedule of expenditures of federal awards	<u><u>\$ 9,375,721</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
Box Elder 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 Box Elder School District (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 19, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the

financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Squire & Company, PC

Orem, Utah
November 24, 2025



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
Box Elder School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Program

We have audited Box Elder School District (the District)’s compliance 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, 2025. The District’s federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Box Elder School 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, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District’s federal programs.

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the governmental activities, each major fund, and the aggregate remaining fund information of Box Elder School District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 24, 2025, 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
December 19, 2025

BOX ELDER SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2025

No matters were reported in prior year.

BOX ELDER SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2025

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified	No
Significant deficiency identified	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
Material weakness identified	No
Significant deficiency identified	None reported
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 Uniform Guidance 2 CFR 200.516(a):	No

Identification of Major Federal Programs

Name of Federal Program (Assistance Listing Number)

Child Nutrition Cluster:
 School Breakfast Program (10.553)
 National School Lunch Program (10.555)
 Title I Grants to local Educational Agencies (84.010)
Medicaid Cluster:
 Medical Assistance Program (93.778)

Dollar threshold used to distinguish between type A and type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	Yes

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.



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

Board of Education
Box Elder School District

Report on Compliance

We have audited the compliance of Box Elder 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, 2025.

Budgetary Compliance
Fund Balance
Fraud Risk Assessment
Internal Control Systems
Public Education Programs

In our opinion, Box Elder School District complied, in all material respects, with the compliance requirements referred to above for the year ended June 30, 2025.

Basis for Opinion on Compliance

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

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

Public Education Program – Financial and Program Compliance – Utah Code 53G-7-503 requires that fees be for a service or good that has a direct benefit to the student paying the fee so as to not be general in nature. For the year ended June 30, 2025, the District charged students general fees that were not directly tied to a service or good.

Budgetary Compliance – Utah Code 53G-7-36 requires that expenditures not be in excess of the total budgeted amounts. For the year ended June 30, 2025, the District exceeded budgeted expenditures in the *School Lunch Fund*.

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

Government Auditing Standards requires the auditor to perform limited procedures on District's response to the noncompliance findings identified in our compliance audit described previously. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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

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

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

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



Orem, Utah
November 24, 2025



BESD Large Capital Projects Update

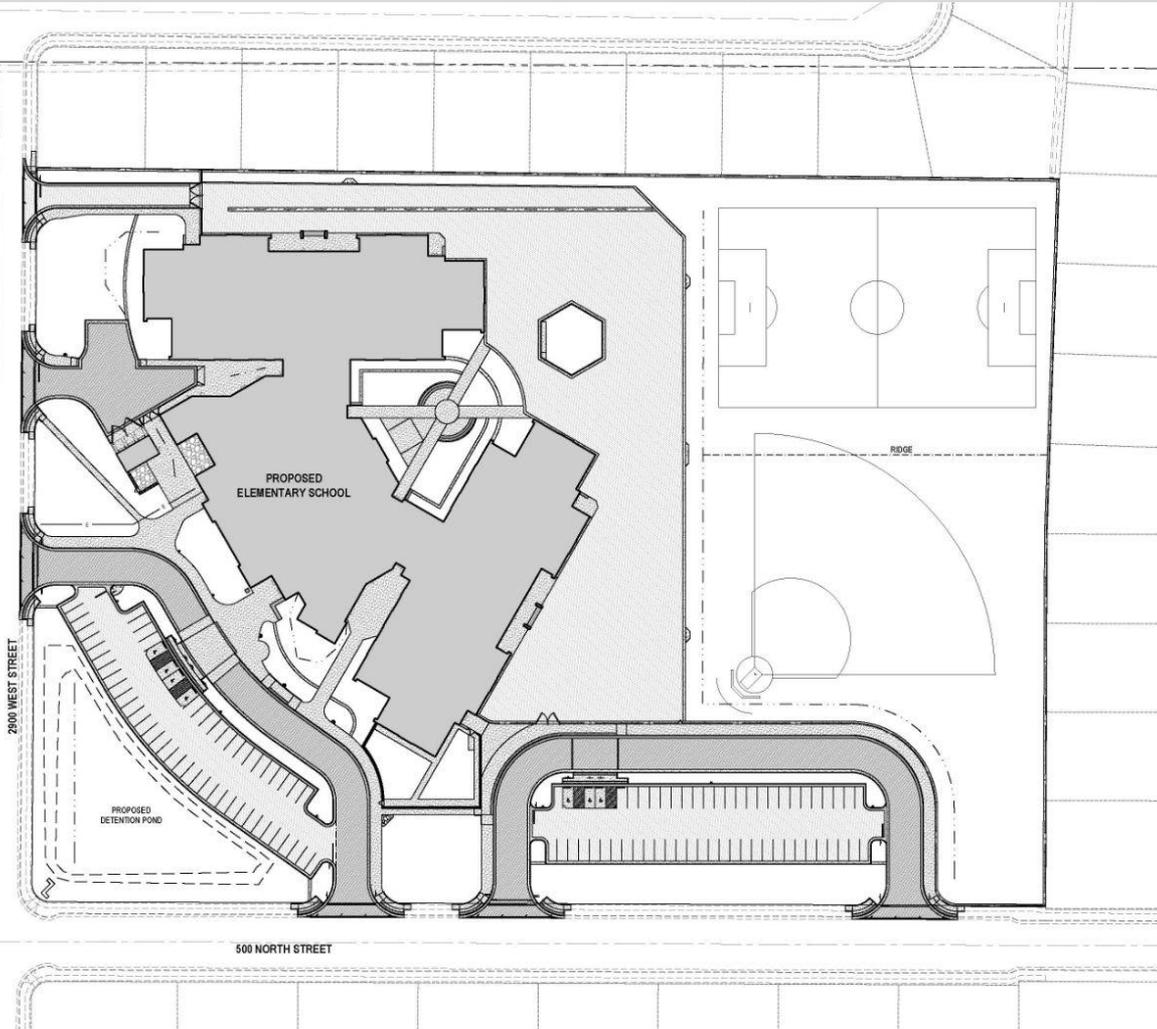
14 January, 2026

BEHS Addition

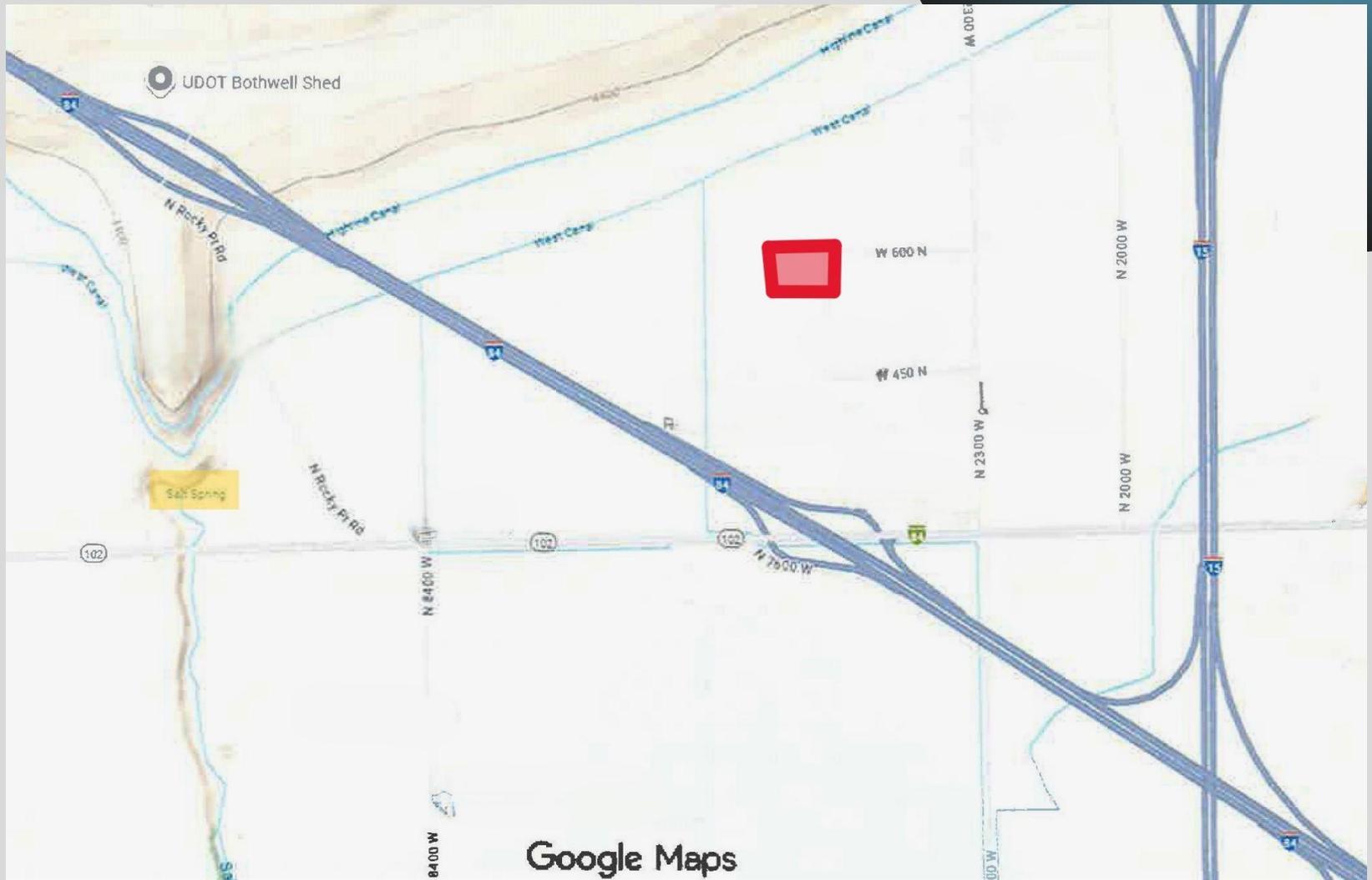
- Replace current CTE wing with a 3 story building connected to the main building
- Construct a PE facility in the current grass soccer field with turf and classrooms
- Remodel portions in current school
- New bus drop off/pick up on west side
- Estimated completion winter 27-28
- Current Cost Estimate, \$50 Million

BRHS Addition

- Purchase/trade for seminary building
- 2 story building on north connected to the main
- PE facility south of Baseball, gym/classrooms
- Move Softball to reduce campus congestion
- Bus drop off/pick up northwest corner
- PE/Practice field to replace current softball
- Estimated completion spring/summer 2028
- Current Cost Estimate, \$57 Million (not as far along as BEHS, working to bring this cost down)



- New Elementary School
- Estimated Completion for Fall 2028
- Cost Estimate \$38 Million



UDOT Bothwell Shed

N Rocky Pt Rd

Salt Spring



W 600 N

W 450 N

N 2300 W

N 2000 W

N 2000 W

8400 W

Google Maps

Discovery Addition

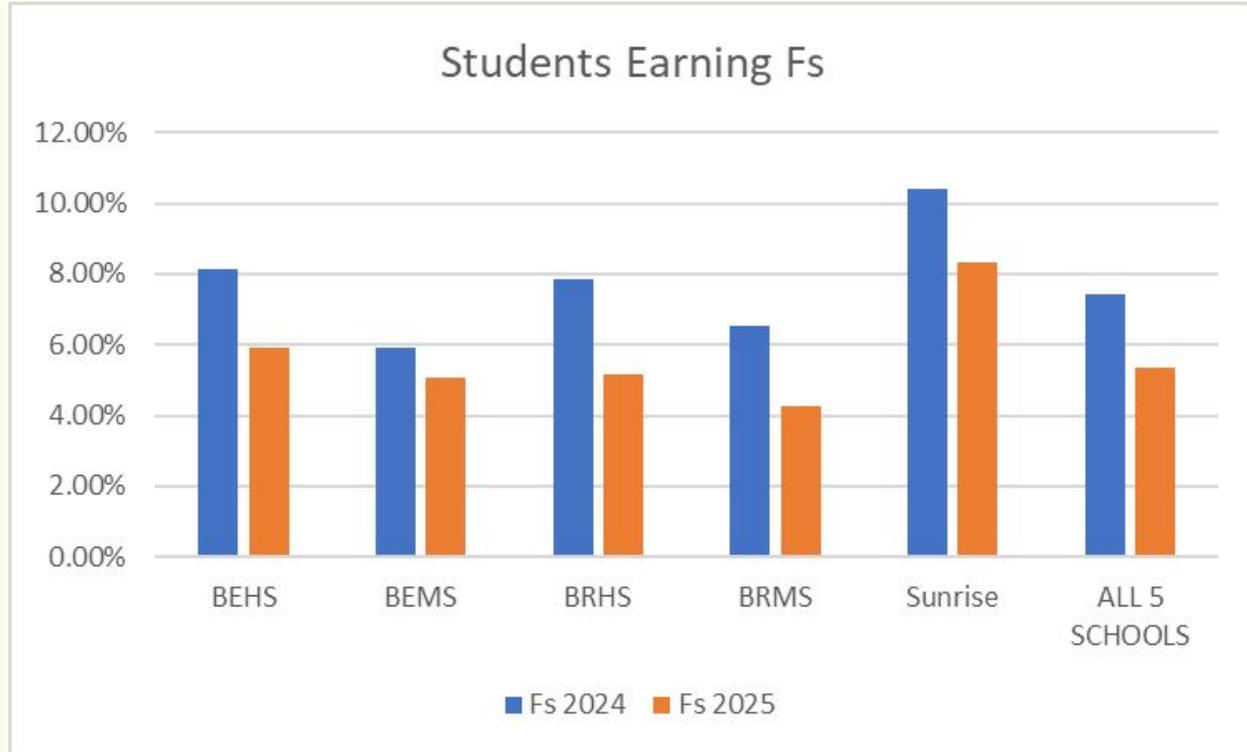
- Addition to the north east
- 12 classrooms and a commons area
- Additional gym
- Current design is approximately 28,000 sf
- Separate loops for car and bus drop-off/pick-up
- 142 parking stalls, 10+ busses, 20 car queue
- Hoping to be ready for Fall of 2027
- Estimated cost, \$13 Million

New Grading Policy

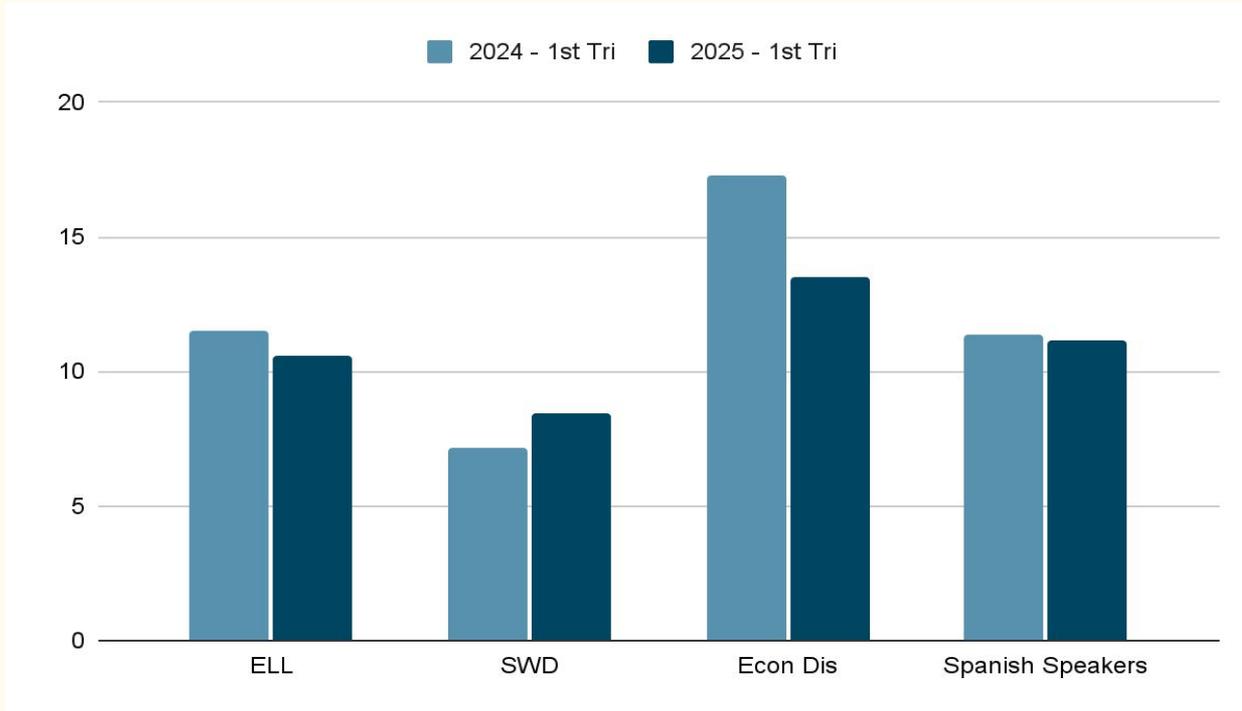
1st Tri Grades: 2024 vs 2025

December 18, 2025

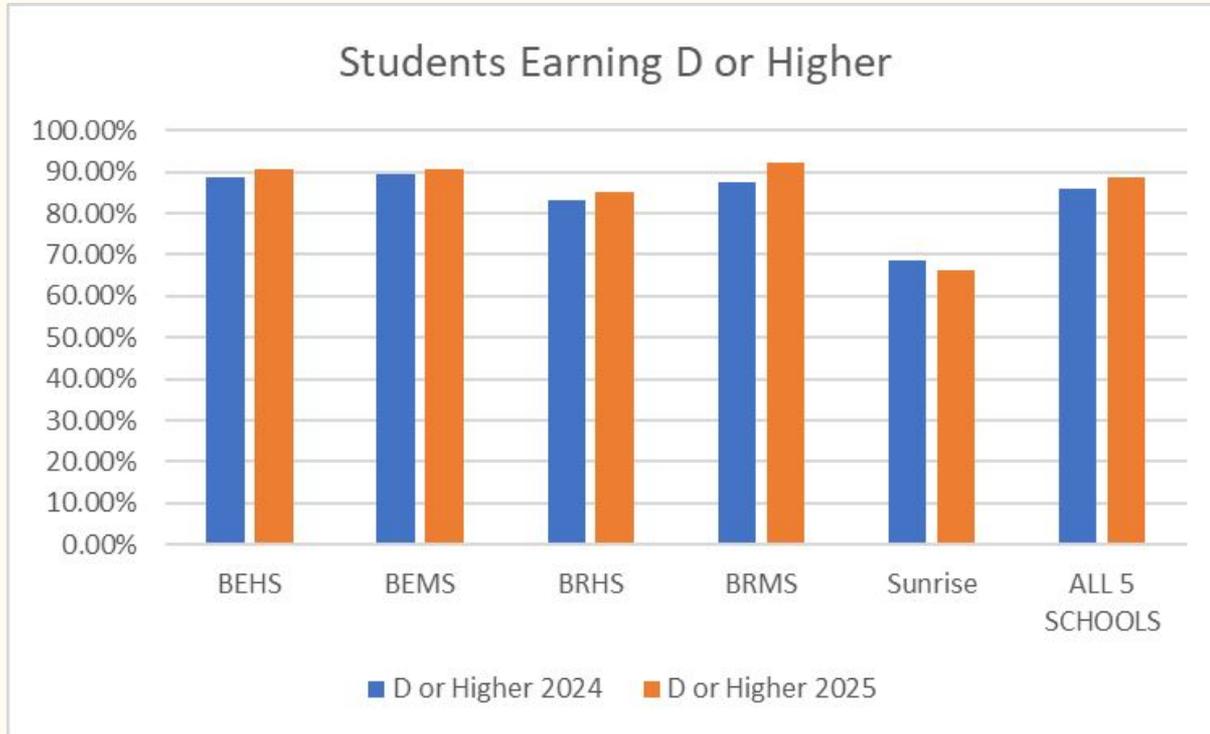
Percentage of Students Earning 1 or more F's



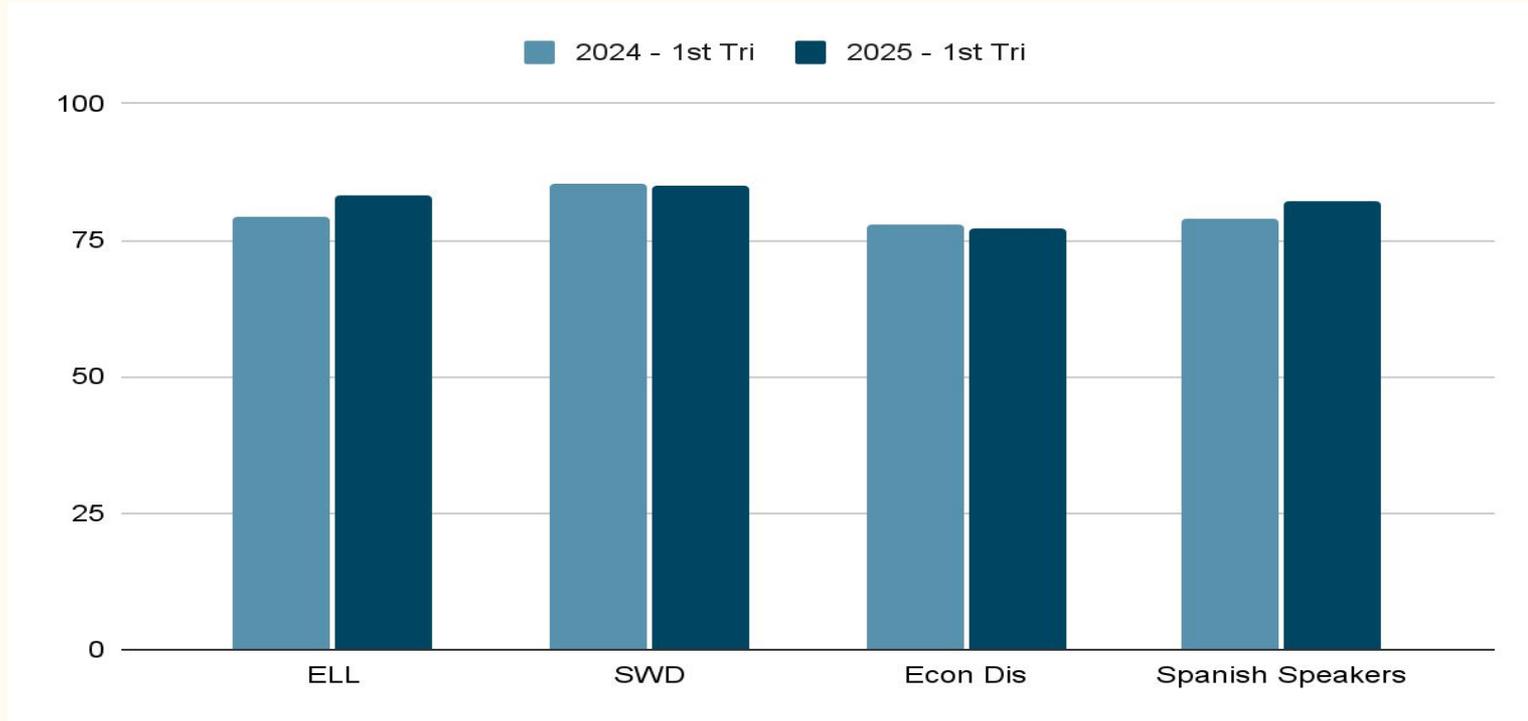
Percentage of Subgroups Earning 1 or more F's (all 5 schools)



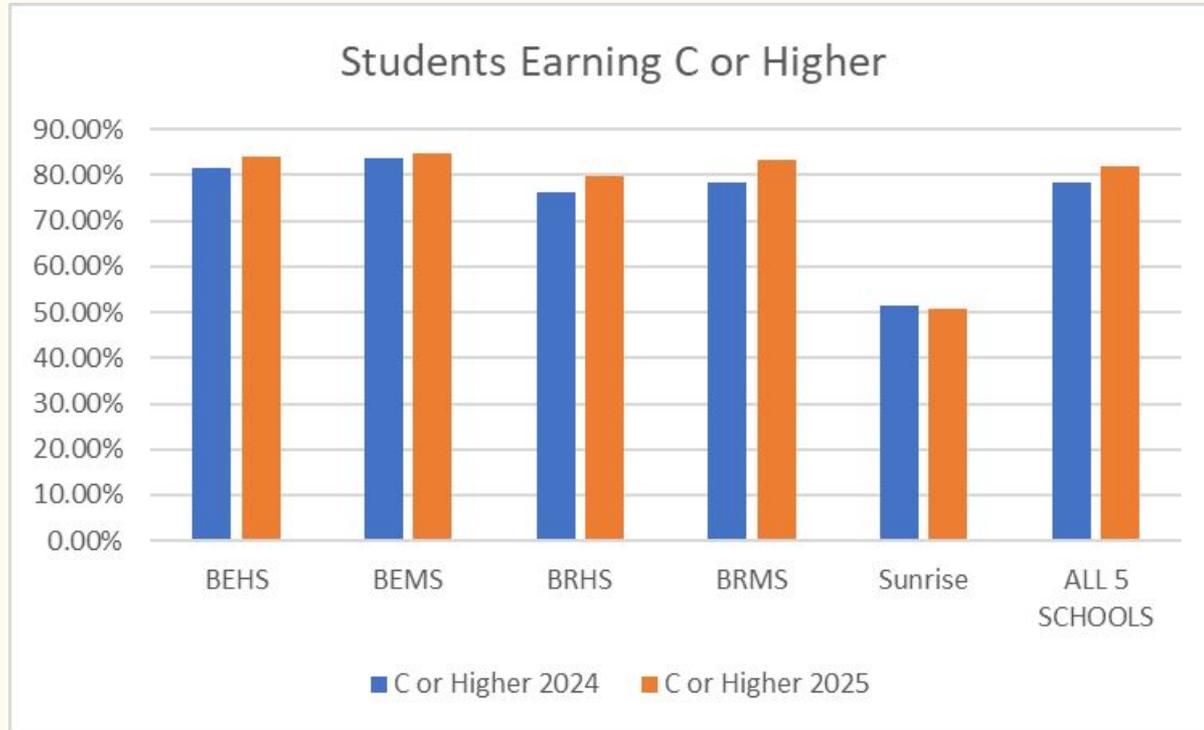
Students Earning 1 or more D's or Higher



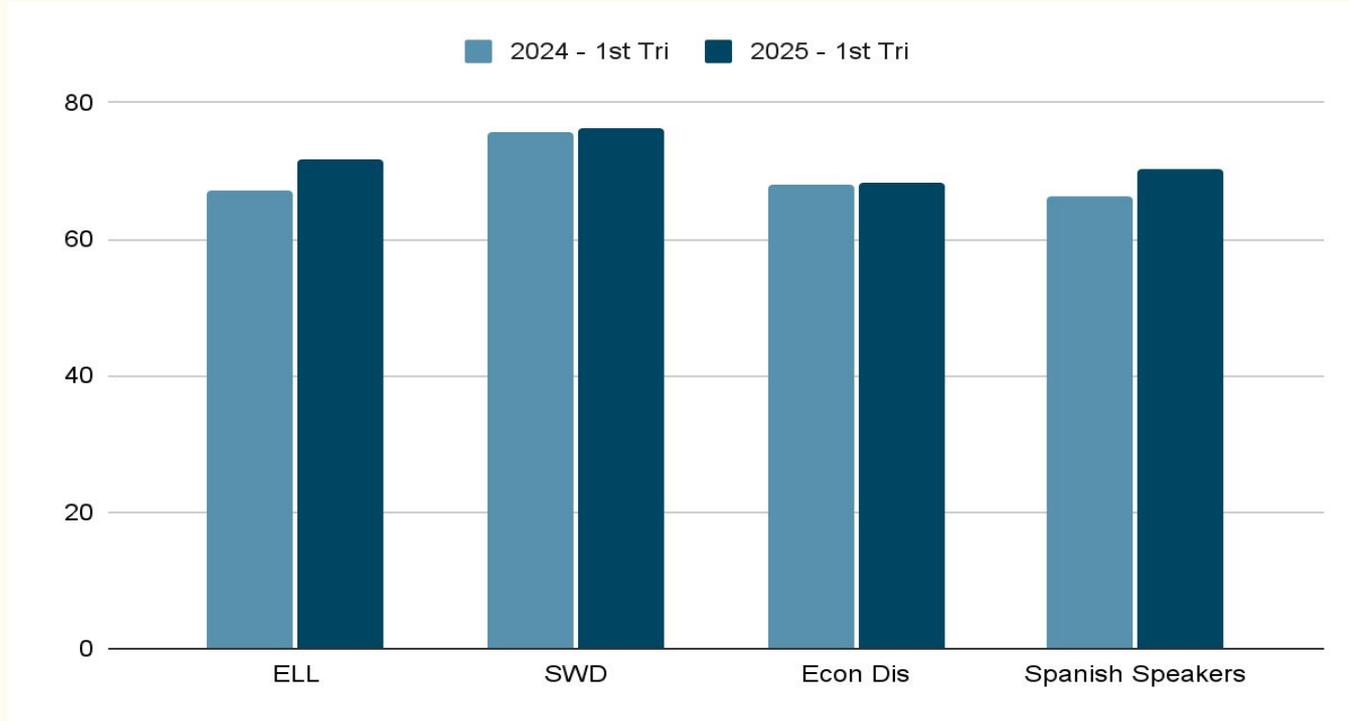
Subgroups Earning 1 or more D's or Higher (All 5 Groups)



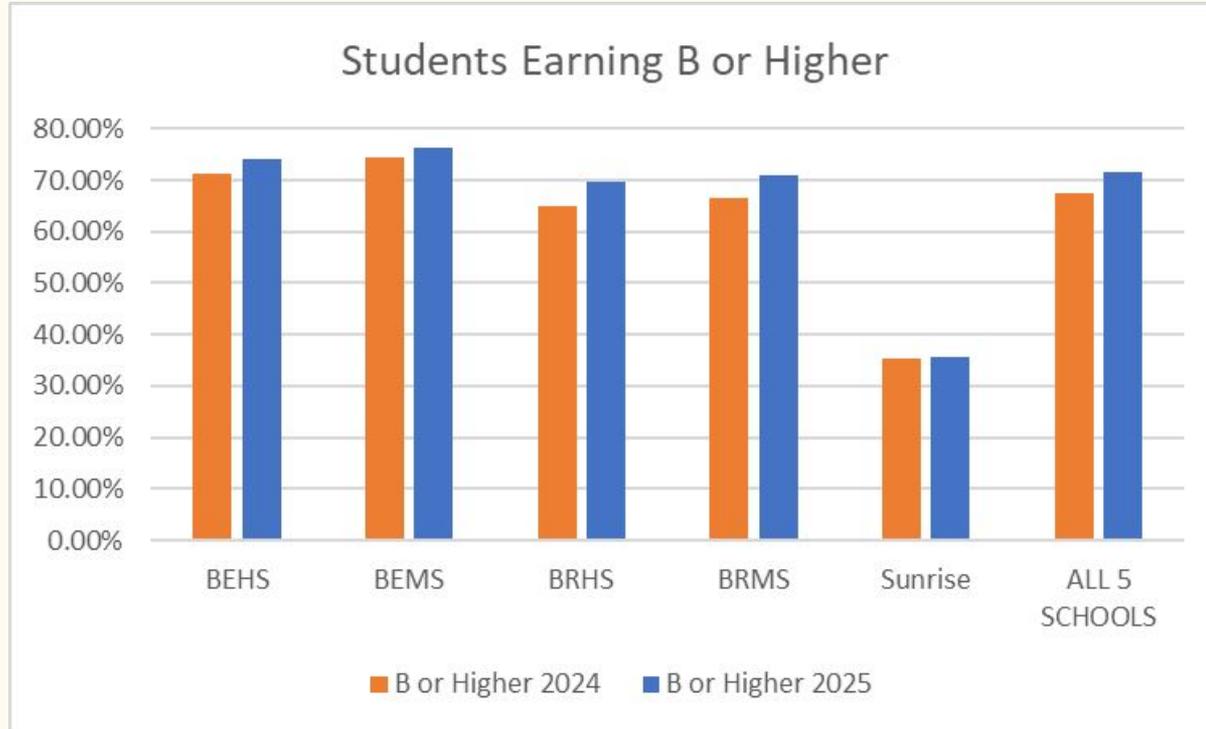
Students Earning 1 or more C's or Higher



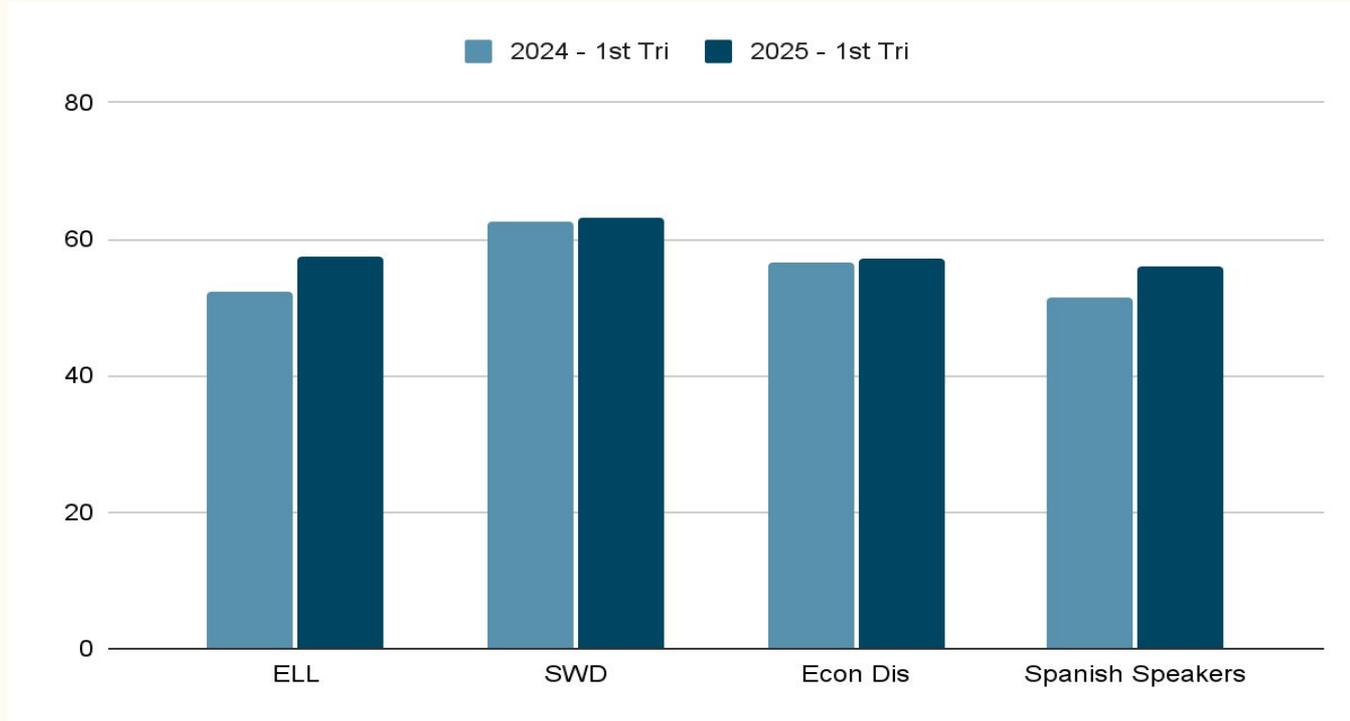
Subgroups Earning 1 or more C's or Higher (All 5 Schools)



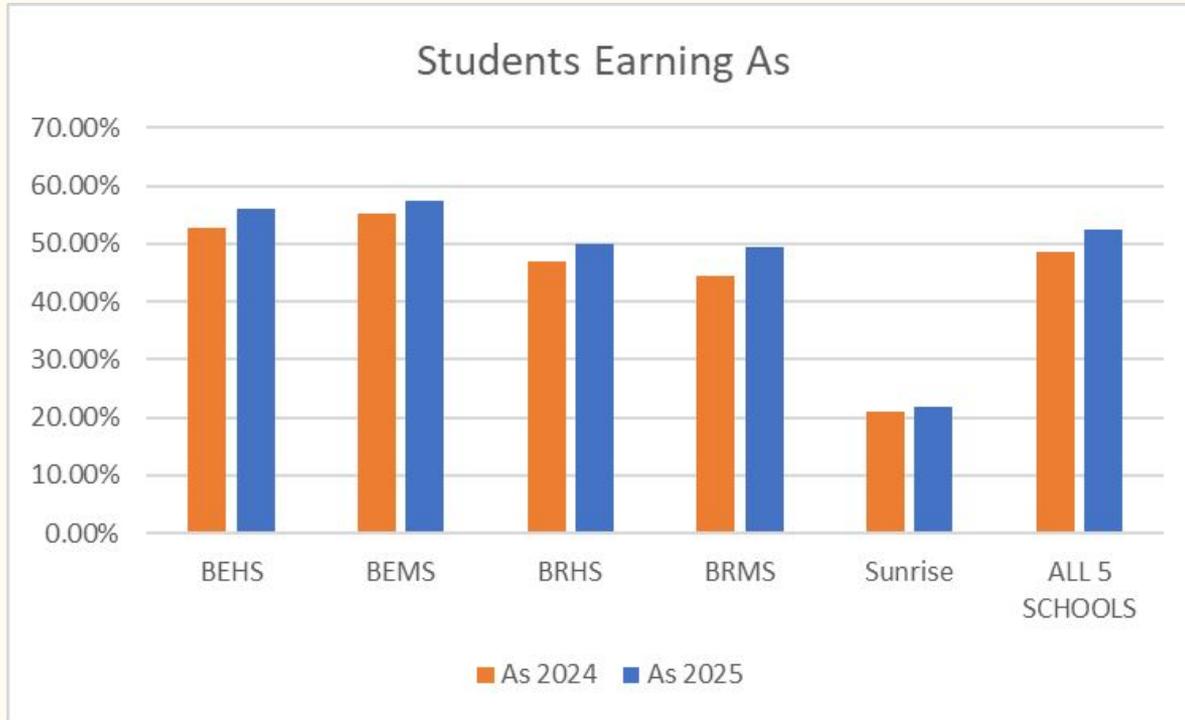
Students Earning 1 or more B's or Higher



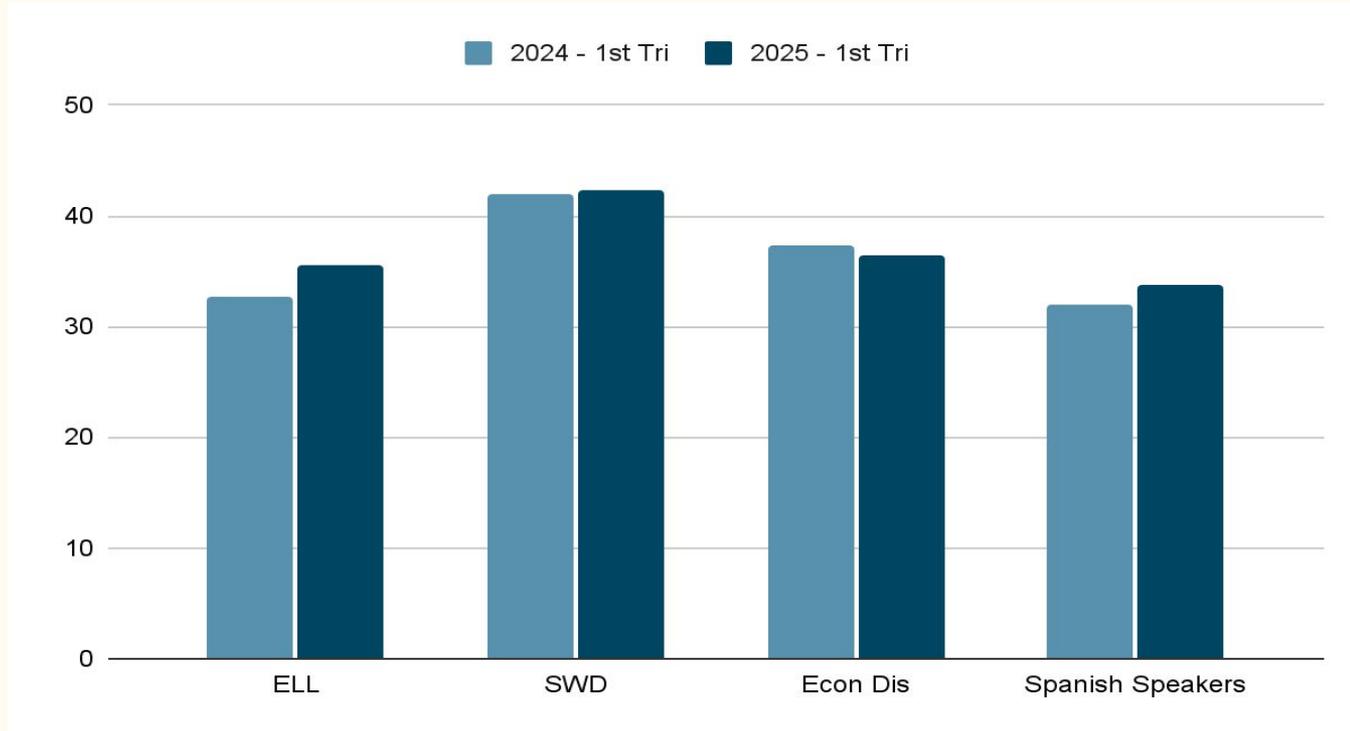
Subgroups Earning 1 or more B's or Higher (All 5 Schools)



Students Earning 1 or more A's



Subgroups Earning 1 or more A's (All 5 Schools)



Conclusion: The New Grading Policy 4103

- All 5 secondary schools saw a reduction in students who received 1 or more F's by 1% to 3% with an overall average of 2%. This equates to approximately 2% of 4,914 students = 98 students
- Students showed grade improvement in 93.3% of the tracked areas.
- Subgroups showed grade improvement in 80% of the tracked areas.
- Each of the 5 schools saw more students receive 1 or more A's than the previous year.
 - With BEMS and BEHS having 57% to 55% of their students receiving 1 or more A's.
- Impact: To see this kind of improvement when all grades were based on 100% Assessment is very promising. We congratulate our teachers and staff and our students for their extra efforts. We have more work to do but this is exciting.

MONTHLY FINANCIAL REPORT
DECEMBER 31, 2025

	ENDING DECEMBER 2025	2025-26	2025-26	Curr Bud vs Actual	Prev Bud vs Actual	2024-25	2024-25
	Description	Proposed	YTD	%	%	YTD	Actual
	Percent of Fiscal Year completed:			50%	50%		
	Percent of 9 month contract completed			44%	44%		
1	GENERAL FUND (M&O) FUND (10):						
2							
3	REVENUE:						
4	Local						
5	Property	35,711,452	28,102,616	78.7%	70.0%	23,849,351	34,066,920
6	Tuitions	250,000	118,555	47.4%	45.6%	148,482	325,805
7	Investment Earnings	2,100,000	639,013	30.4%	37.2%	759,956	2,043,890
8	Indirect Costs	500,000	0	0.0%	0.0%		864,147
9	Rental Fees/Building/Ft	90,000	53,615	59.6%	24.6%	60,486	246,172
10	Other	950,000	190,762	20.1%	9.1%	264,259	2,904,620
11	State	102,201,365	57,362,401	56.1%	54.8%	51,017,130	93,124,358
12	Federal	5,100,000	398,032	7.8%	23.1%	1,975,277	8,561,377
13	Misc./ Fund Bal	0	-4,230,252	0.0%	0.0%	2,554	-
14	TOTAL M & O						
15	REVENUE	146,902,817	82,634,742	56.3%	0.0%	78,077,496	142,137,289
16	Beg Balance	21,161,084	21,161,084				
17	Less:	142,945,320	62,945,288				
18	Ending Balance	25,118,581	40,850,537				
19	TOTAL M & O FUNDS						
20	available	25,118,581	40,850,537			78,077,496	142,137,289
21							
22	EXPENDITURES:						
23	Instruction (1000)						
24	Salaries	64,102,681	27,959,770	43.6%	42.1%	25,803,894	61,347,916
25	Benefits	21,458,740	10,484,175	48.9%	43.8%	9,794,042	22,345,584
26	Purchased Serv.	3,824,104	1,102,345	28.8%	42.2%	1,313,050	3,110,579
27	Supplies/Texbooks	5,385,400	2,257,872	41.9%	48.3%	1,711,970	3,543,860
28	Equipment	1,600,000	2,574	0.2%	29.9%	110,149	368,296
29	Other	850,000	39,218	4.6%	17741.7%	31,048	175
30	Total	97,220,925	41,845,914	43.0%	42.7%	38,764,153	90,716,410
31							
32	Student Services (2100)						
33	Salaries	4,533,200	2,157,922	47.6%	39.4%	1,917,594	4,868,033
34	Benefits	1,621,270	813,975	50.2%	39.9%	725,715	1,817,627
35	Other	610,000	147,287	24.1%	28.1%	133,410	475,218
36	Total	6,764,471	3,119,185	46.1%	38.8%	2,776,720	7,160,878
37							
38	Instructional Staff (2200)						
39	Salaries	2,044,647	930,476	45.5%	45.4%	844,265	1,858,118
40	Benefits	703,766	348,511	49.5%	46.4%	326,605	703,310
41	Other	903,373	496,217	54.9%	42.1%	431,655	1,026,158
42	Total	3,651,787	1,775,203	48.6%	44.7%	1,602,525	3,587,586
43							

**MONTHLY FINANCIAL REPORT
DECEMBER 31, 2025**

ENDING DECEMBER 2025	2025-26	2025-26	Curr Bud vs Actual	Prev Bud vs Actual	2024-25	2024-25
Description	Proposed	YTD	%	%	YTD	Actual
Percent of Fiscal Year completed:			50%	50%		
Percent of 9 month contract completed			44%	44%		
44 District Administration (2300)						
45 Salaries	638,042	379,955	59.6%	42.6%	259,407	608,601
46 Benefits	229,090	134,418	58.7%	46.4%	103,579	223,395
47 Purch Services	270,000	7,445	2.8%	21.2%	110,110	519,217
48 Liability Insurance	274,944	0	0.0%	100.0%	229,120	229,120
49 Supplies	101,420	1,040	1.0%	70.6%	37,417	53,031
50 Other	55,000	25,739	46.8%	94.2%	28,213	29,939
51 Total	1,568,495	548,597	35.0%	46.2%	767,845	1,663,303
52						
53 School Administration (2400)						
54 Salaries	6,030,960	2,783,080	46.1%	48.1%	2,481,227	5,158,344
55 Benefits	2,323,042	1,027,605	44.2%	48.3%	946,285	1,957,534
56 Prof Serv/Travel	99,772	38,357	38.4%	28.6%	38,837	135,835
57 Other	14,454	15,057	104.2%	8.0%	14,545	180,984
58 Total	8,468,228	3,864,099	45.6%	46.8%	3,480,894	7,432,697
59						
60 Business & Support (2500)						
61 Salaries	844,343	286,423	33.9%	50.8%	345,058	679,648
62 Benefits	389,903	99,209	25.4%	52.8%	128,496	243,291
63 Purchased Services	406,183	488,823	120.3%	37.9%	150,210	396,650
64 Other	159,000	29,667	18.7%	0.3%	157	45,915
65 Total	1,799,429	904,123	50.2%	45.7%	623,921	1,365,504
66						
67 Operation & Maintenance (2600)						
68 Salaries	6,848,485	3,327,557	48.6%	50.6%	3,208,970	6,335,971
69 Benefits	2,411,429	1,204,236	49.9%	51.6%	1,183,684	2,293,643
70 Electricity	1,511,127	526,348	34.8%	61.7%	731,506	1,186,148
71 Purchased Service	802,000	497,698	62.1%	47.7%	396,146	829,958
72 Telephone	230,000	44,122	19.2%	25.0%	28,943	115,719
73 Natural Gas	895,300	121,218	13.5%	21.7%	111,243	511,966
74 Prop Insurance	345,000	304,650	88.3%	100.0%	206,810	206,810
75 Repair	700,250	162,520	23.2%	48.5%	131,568	271,410
76 Supplies	1,020,000	537,908	52.7%	135.8%	447,420	329,411
77 Other Property	750	199,614	26615.2%	100.0%	361	361
78						
79 Total	14,764,341	6,925,871	46.9%	53.4%	6,446,651	12,081,397
80						

**MONTHLY FINANCIAL REPORT
DECEMBER 31, 2025**

ENDING DECEMBER 2025	2025-26	2025-26	Curr Bud vs Actual	Prev Bud vs Actual	2024-25	2024-25
Description	Proposed	YTD	%	%	YTD	Actual
Percent of Fiscal Year completed:			50%	50%		
Percent of 9 month contract completed			44%	44%		
81 Transportation (2700)						
82 Salaries	4,036,067	1,881,736	46.6%	44.9%	1,767,346	3,933,171
83 Benefits	1,231,047	642,688	52.2%	48.0%	607,773	1,265,056
84 Purch Serv	359,416	269,519	75.0%	46.5%	264,329	567,867
85 Fuel	931,280	251,332	27.0%	49.8%	405,997	814,922
86 Supplies	829,655	246,183	29.7%	46.5%	278,114	597,704
87 Other/Property	142,010	161,439	113.7%	52.3%	1,840	3,516
88 Total	7,529,475	3,452,897	45.9%	46.3%	3,325,399	7,182,235
89						
90 Community Services (3300)						
91 Salary	788,616	339,383	43.0%	50.6%	377,458	746,221
92 Benefits	233,504	95,810	41.0%	50.2%	110,021	219,166
93 Purchased Serv	20,000	11,934	59.7%	35.5%	5,332	15,025
94 Supplies/Util	110,500	50,999	46.2%	39.0%	33,229	85,198
95 Property	15,000	8,783	58.6%	11.0%	1,064	9,677
96 Other Objects	10,550	2,490	23.6%	24.2%	2,212	9,124
97 Desig. Fund Bal						
98 Total	1,178,170	509,400	43.2%	48.8%	529,317	1,084,412
99 Total Expenditures	142,945,320	62,945,288	44.0%	44.1%	58,317,425	132,274,421
100 Interfund Trans					0	-
101 Change Desig Fund Bal						
102 Other/Budget Cuts						
103 TOTAL EXPENDITURERS						
104 M & O	142,945,320	62,945,288	44.03%	44.1%	58,317,425	132,274,421
105						

MONTHLY FINANCIAL REPORT
DECEMBER 31, 2025

	ENDING DECEMBER 2025	2025-26	2025-26	Curr Bud vs Actual	Prev Bud vs Actual	2024-25	2024-25
	Description	Proposed	YTD	%	%	YTD	Actual
	Percent of Fiscal Year completed:			50%	50%		
	Percent of 9 month contract completed			44%	44%		
106	School Activity Fund (21)						
107							
108	REVENUE:						
109	School Deposits	4,553,039	3,049,737	67.0%	54.1%	2,768,240	5,116,742
110							
111	Other						
112	Total Revenue	4,553,039	3,049,737	67.0%	54.1%	2,768,240	5,116,742
113	EXPENDITURES:						
114	Purchased Services	750,000	284,862	38.0%	32.1%	139,467	433,895
115	Supplies	2,860,000	1,777,604	62.2%	33.3%	1,374,774	4,127,283
116	Equipment/Property	40,000	0	0.0%	100.0%	12,370	12,370
117	Desig/Other/Adm	250,000	90,464	36.2%	0.0%	98,230	-
118	Total Expenditures						
119	School Activity	3,900,000	2,152,930	55.2%	35.5%	1,624,841	4,573,548
120	DEBT SERVICE FUND (31)						
121							
122	REVENUE:						
123	Property Tax	3,451,030	3,037,006	88.0%	68.7%	2,577,363	3,752,524
124	Interest	350,000	243,040	69.4%	41.2%	208,610	506,821
125	Other						
126	Total	3,801,030	3,280,046	86.3%	65.4%	2,785,972	4,259,345
127	Beginning Bal	8,982,628	8,982,628				8,546,847
128	LESS:	3,310,750	3,234,500				3,255,250
129	Ending Balance	9,472,908	9,028,174			2,785,972	9,550,942
130	Funds Available						
131	EXPENDITURE:						
132	Bond Debt	3,308,250	3,234,500	97.8%	100.0%	3,253,250	3,252,250
133	Fees	2,500	0	0.0%	0.0%	0	3,000
134	Other Uses						-
135	Total	3,310,750	3,234,500	97.7%	99.9%	3,253,250	3,255,250

**MONTHLY FINANCIAL REPORT
DECEMBER 31, 2025**

	ENDING DECEMBER 2025	2025-26	2025-26	Curr Bud vs Actual	Prev Bud vs Actual	2024-25	2024-25
	Description	Proposed	YTD	%	%	YTD	Actual
	Percent of Fiscal Year completed:			50%	50%		
	Percent of 9 month contract completed			44%	44%		
136	CAPITAL OUTLAY FUND (32)						
137							
138	REVENUE:						
139	Property Tax	19,311,054	8,788,080	45.5%	68.7%	7,458,025	10,858,549
140	Interest	770,000	399,928	51.9%	38.7%	362,848	937,302
141	Other	100,000	76,812	76.8%	12.7%	33,720	264,901
142	State	100,000	0	0.0%	17.4%	221,838	1,273,392
143	Federal /MBA	0	0	0.0%	0.0%	10,056	20,112
144	Ins./Prop.Recry	20,000	2,702	13.5%	0.0%	8,414	-
145	Total Revenue	20,301,054	9,267,521	45.7%	60.6%	8,094,900	13,354,256
146	Lease Revenue MBA	0	0				
147	Other Sources(F50)	0	0				
148	Desig. Fund Bal	0	0				
149	TOTAL REVENUE CAPITAL	20,301,054	9,267,521	0	1	8,094,900	13,354,256
150	OUTLAY						
151	Beg. Balance	29,332,972	29,332,972				22,309,148
152	Less:	27,068,700	6,227,275				11,193,670
153	Ending Balance	22,565,326	32,373,218				24,469,734
154	Capital Outlay Funds						
155	available						

**MONTHLY FINANCIAL REPORT
DECEMBER 31, 2025**

ENDING DECEMBER 2025	2025-26	2025-26	Currt Bud vs Actual	Prev Bud vs Actual	2024-25	2024-25
Description	Proposed	YTD	%	%	YTD	Actual
Percent of Fiscal Year completed:			50%	50%		
Percent of 9 month contract completed			44%	44%		
156 EXPENDITURES:						
157 Oper/Maint	0	0	0.0%	0.0%	0	-
158 Other Equipment	0	299,440	0.0%	0.0%	202,881	-
159 Purchased Services	4,658,200	977,292	21.0%	0.0%	6,000	384,332
160 Technology/Software	2,750,000	387,261	14.1%	150.3%	420,983	1,256,222
161 Improvement			0.0%	0.0%		-
162 Buildings Maint	3,800,000	1,242,505	32.7%	84.8%	1,888,388	2,226,630
163 Vehicles/Buses	1,500,000	1,334,269	89.0%	0.0%	197,829	1,691,400
164 Furniture/Equip	1,600,000	101,273	6.3%	0.0%	520,764	3,233,735
165 Other Objects/Supplies	800,000		0.0%	0.0%		-
166 Vehicle charges	300,000	2,500	0.8%			5,926
167 Total Capital	15,408,200	4,045,099	26.3%	34.5%	3,033,965	8,798,245
168 Other/Portables	0		0.0%	0.0%	281,757	866,521
169 Grouse Creek	0	0	0.0%	0.0%		-
170 Golden Spike	0	0	0.0%	0.0%	-25,240	-
171 School Small Capital	150,000	81,848	54.6%	111.3%	127,950	114,991
172 HS Athletic Facilities	250,000	0	0.0%	0.0%		-
173 Property/Other	250,000	140,586	0.0%	0.0%		-
174 Total Construction	650,000	222,434	34.2%	76.9%	384,468	499,781
175 Desig. F Bal				0.0%		-
176 MBA/Bond Fee/Fund 50	11,010,500	1,660,302	15.1%	0.0%	1,670,509	1,895,644
177 Other	0	0	0.0%	0.0%	0	-
178 TOTAL EXPENDITURES	11,010,500	1,660,302	15.1%	0.0%	0	-
179 CAPITAL OUTLAY	27,068,700	6,227,275	23.0%	47.3%	5,291,822	11,193,670
180						

MONTHLY FINANCIAL REPORT
DECEMBER 31, 2025

	ENDING DECEMBER 2025	2025-26	2025-26	Curr Bud vs Actual	Prev Bud vs Actual	2024-25	2024-25
	Description	Proposed	YTD	%	%	YTD	Actual
	Percent of Fiscal Year completed:			50%	50%		
	Percent of 9 month contract completed			44%	44%		
181	SCHOOL FOOD SERVICE FUND (49)						
182							
183	REVENUE:						
184	Lunch Sales	1,300,000	603,674	46.4%	39.6%	601,988	1,521,093
185	State	900,000	256,594	28.5%	18.8%	265,899	1,417,063
186	Federal	2,500,000	867,542	34.7%	36.1%	950,424	2,632,718
187	Other/Inventory Adj	0	4,185,162	0.0%	0.0%	0	(55,095)
188	TOTAL REVENUE SCHOOL						
189	FOODS	4,700,000	5,912,971	125.8%	33.0%	1,818,311	5,515,780
190	Beg. Balance	3,360,389	3,360,389			5,133,182	5,371,320
191	Less:	6,142,981	2,400,806				5,383,685
192	Ending Balance	8,060,389	9,273,360			6,951,493	5,133,182
193	School Food Service Funds						
194	available	8,060,389	9,273,360	115.0%	135.4%	6,951,493	5,133,182
195	EXPENDITURES:						
196	Salaries	2,018,331	878,897	43.5%	41.4%	836,116	2,018,213
197	Benefits	610,650	222,569	36.4%	41.5%	231,348	557,845
198	Food/Supplies	3,009,000	1,173,683	39.0%	46.2%	1,205,825	2,610,555
199	Equipment	100,000	118,153	118.2%	143.3%	141,167	98,507
200	Other Costs	80,000	7,504	9.4%	20.5%	20,249	98,564
201	Dir/Indirect Costs	325,000	0	0.0%	0.0%	0	-
202	TOTAL EXPENDITURES SCHOOL						
203	FOODS	6,142,981	2,400,806	39.1%	45.2%	2,434,705	5,383,685
204							

**MONTHLY FINANCIAL REPORT
DECEMBER 31, 2025**

ENDING DECEMBER 2025	2025-26	2025-26	Curr Bud vs Actual	Prev Bud vs Actual	2024-25	2024-25
Description	Proposed	YTD	%	%	YTD	Actual
Percent of Fiscal Year completed:			50%	50%		
Percent of 9 month contract completed			44%	44%		
205 Foundation Fund (75)						
206						
207 REVENUE:						
208 Total Revenue	500,000	767,133	153.4%	47.8%	266,620	557,267
209 Available Revenue	500,000	767,133	153.4%	53.6%	266,620	497,352
210 EXPENDITURE:						
211 Expenses	475,000	203,022	42.7%	52.4%	225,758	431,084
212 Changes/Desg Fund Bal						-
213 TOTAL EXPENDITURE	475,000	203,022	42.7%	52.4%	225,758	431,084
214						
215 Agency Fund (76)						
216						
217 REVENUE:						
218 Agent Services	80,000	68,962	86.2%	96.3%	66,474	69,013
219 State			#DIV/0!	0.0%	0	-
220 Federal	0		0.0%	0.0%	0	-
221 Other	0		0.0%	0.0%	0	-
222 TOTAL REVENUE/BB						
223 AGENCY FUND	80,000	68,962	86.2%	96.3%	66,474	69,013
224 EXPENDITURE:						
225 Instruction	10,000		0.0%	13.4%	170	1,269
226 NUCC	25,000	29,755	119.0%	77.5%	17,868	23,070
227 Other	3,000	2,259	75.3%	59.7%	1,850	3,101
228 Changes/Desg Fund Bal	0	0	0.0%	0.0%		
229 TOTAL EXPENDITURES						
230 AGENCY FUND	38,000	32,013	84.2%	72.5%	19,888	27,440
231						
232						
233		SUMMARY			SUMMARY	
234						
235 GRAND TOTAL FUNDS AVAILABLE						
236 ALL FUNDS	156,735,856	104,981,111	67.0%		93,878,013	
237 GRAND TOTAL EXPENDITURE						
238 ALL FUNDS	183,880,751	77,195,834	42.0%		71,167,689	

Policy 3126

Certificated: Sickness, Absences and Leaves

A. Definitions

- B. All leave types must be input in the appropriate system before the absence occurs. Emergency situations would be the only exception.

C. Sick Leave for Personal Illness

1. In the event an educator is compelled to be absent from assignment because of personal illness, pregnancy, adoption, or injury, a sick leave benefit is allowed. (Sick leave may be used only during a regular nine-month contract year.)
2. Sick leave shall be earned at the rate of one day per month, but in no case less than 10 days per working year. No sick leave will be earned while an educator is on leave without pay or on unpaid Family Medical Leave. Unused sick leave shall accumulate without restriction.
3. Recovery from any extended illness extending to 10 working day or more will require certified medical verification. Every 10 days thereafter following the initial ten days will require an additional certified medical verification from a physician specifying the medical need for an extension. The Board may require, at its expense, a second opinion and verification of the medical need for an extension.
4. Educators shall be notified annually of the number of days of accumulated sick leave.
5. Ten days of sick leave, the annual amount, will become available to each educator at the beginning of the contract year. In the event an educator does not fulfill the contract year, sick leave will be pro-rated, based on the number of days worked. Salary due upon termination will be adjusted accordingly.

D. Family Illness

1. Certificated employees shall, upon request, be granted sick leave for illness or accident involving members of the employee's family. Family is defined as parent, spouse, child, in-law (father, mother, brother, sister), grandchild or sibling either by blood relationship or by law. Family sick leave days taken will be deducted from the sick leave of the employee. [Family Medical Leave Act](#) (FMLA) and [District Policy 3090 Family Medical Leave Act](#).

E. Extended Illness

1. In cases where the accumulated sick leave days of an educator do not adequately care for the sick leave need of that educator or family, the Board may, upon written request of the educator, grant an extension of the sick leave benefits of said educator, with or without pay, to carry the educator over the period of need.
2. Accumulated sick leave will be granted for extended illness of an educator to the end of the school year in which the illness occurs. At that time, a determination will be made as to the severity of the illness and/or the ability of the educator to continue employment. If the educator is unable to begin the next school year and qualifies for disability retirement or can retire under the provisions of the [Utah State Retirement Act](#) and/or Social Security, the educator will be required to apply for these benefits. The School District will pay the salary difference between these benefits and the daily salary amount an educator would receive under normal circumstances for the number of sick leave days accumulated.

F. Misuse of Sick Leave

1. Educators are expected to act in a professional manner when using their sick leave. In the event an educator misuses sick leave the educator will forfeit pay for that day(s) and the substitute wages will be deducted from the educator's pay. The sick leave days used will not be reinstated. The administrator may request verification of the need for sick leave if they believe misuse has occurred.

G. Voluntary Sick Leave Bank (Certificated)

1. The Board and the Association will cooperate in maintaining a Sick Leave Bank on a voluntary basis. All educators shall be eligible to participate. Participants must be enrolled in the Bank.
2. Educators enrolling in the Bank will automatically donate one day of their sick leave each October 1st until the Bank has accumulated 750 days; thereafter, if the Bank becomes depleted to 500 days, all members will donate one day of sick leave. New members will donate one day of sick leave when joining. Educators will be notified in writing when sick leave days are withdrawn to add to the Sick Leave Bank.
3. An educator wishing to withdraw from the Bank must give written notification by October 1st of each school year. An educator withdrawing from membership in the Bank will not be able to withdraw any days which such educator has previously contributed.

4. An educator must use at least 25 leave days for the same illness (with any combination of leave days and/or leave without-pay days) prior to receiving Sick Leave Bank benefits. A provisional teacher may apply to the Sick Leave Bank Committee to have up to 10 of the 25 days waived.
5. After having used the required 25 days, all remaining leave days will be the educator's new balance.
6. A maximum of 75 days each school year can be drawn by an educator from the Bank in addition to the educator's own accumulated days.
7. An educator who withdraws sick leave days from the Bank will not be required to replace such days except as a regular contributing member to the Bank.
8. Sick leave days can only be withdrawn from the Bank for an individual educator's illness or injury.
9. A written request for use of the Bank days, accompanied by a letter from the attending physician certifying that the educator is unable to fulfill contractual obligations and explaining the medical reasons therefore, must be submitted to the Sick Bank Committee for its review.
10. The Sick Leave Bank Committee shall consist of three educators appointed by the Association and three persons from the Administrative Staff appointed by the Superintendent.
11. The duties of the Sick Leave Bank Committee will be to receive applications from members desiring to use Sick Bank benefits, to review such applications, to make decisions on usage and to respond to the applicants. Decisions will be by a 2/3 majority.
12. All 6 members of the Committee shall be present in order to conduct business. If a member is unable to attend, the member may send an alternate for that particular meeting.
13. If the applicant is denied benefits, the educator may appeal such decision in writing within 14 days after notification. The applicant may provide additional information or explanation, and the full Committee will have 14 days to respond to the appeal.

H. Absences with Pay

1. Bereavement
 - a. Death and Burial – Immediate Family Members

- 1) Educators may be absent from their assignment without loss of pay for up to five consecutive days in any one instance for the death and burial of husband or wife and/or child of either spouse.
 - 2) An educator may be absent from assignment without loss of pay for up to three days for the death and burial of the educator's mother, father, legal guardians, mother-in-law or father-in-law, sibling, brother-in-law or sister-in-law, grandchildren, daughter-in-law, son-in-law, miscarriage or stillbirth.
 - 3) An educator may be absent from assignment without loss of pay for up to one day for the death and burial of the educator's grandparents, grandparents-in-law, aunt, aunt-in-law, uncle, uncle-in-law, niece and nephew.
2. Personal Leave – The philosophy and intent of the personal leave is based upon the following:
- a. Professional educators have a contracted duty to fulfill their assigned duty for a specified number of days each year.
 - b. Personal leave is a privilege educators are given to take care of certain personal and emergency situations which must be accomplished during the school day. Personal leave days are to be used only for the 184 contract days.
 - c. If a personal emergency situation occurs on a non-contract day, non-contract days may be made up. Proposed plans for and verification of make-up will be submitted in writing to the appropriate local committee chairperson prior to stipends being requested.
 - d. Each educator in the District will be granted three days of personal leave per year cumulative to 10 days. If on June 30, the three days personal leave granted the educator causes accumulated personal leave days to exceed 10, the educator will be paid at one-half their current daily rate of pay for each day exceeding 10. The payment will be calculated by the District and paid in July.
 - e. Whenever an educator asserts the option to take personal leave, the educator should notify their principal/supervisor as a professional courtesy.
 - f. An educator with a minimum of 25 accumulated sick days (or hourly equivalent) may make a request to convert up to five days per year to personal leave.

- g. An educator with fewer than 25 accumulated sick days (or hourly equivalent) may make a request to convert up to three days per year to personal leave.
- h. To convert sick leave to personal leave an educator must provide a written explanation explaining the need (email is fine) to the Executive Director of Personnel.
- i. These converted sick leave days cannot be returned to the educator's sick leave account.

3. Other Educational Absences

- a. At the discretion of the Superintendent, personnel may be designated or excused to attend educational meetings or to participate in educational meetings or to participate in educational committee work, and will suffer no loss in pay.

I. Absence Without Pay

- 1. Leaves of Absence – A career educator may apply for a Leave of Absence without salary and insurance. The reasons for granting such leaves will be considered on an individual basis. Leaves of Absences will be granted for a period of one year with the option to request an extension of up to two additional years. Requests for extension must be received by the Personnel Office no later than February 1 prior to the end of the initial Leave Absence.
 - a. Career educators returning from a one year leave of absence will be reinstated to the previously held position or given a school committee interview for available vacant positions at another school for which they are qualified. The interviews will be conducted before interview are opened to outside applicants. Those reinstated shall receive the same status as when the leave was granted, namely: step on the salary schedule, accrued sick leave benefits, insurance and other benefits granted by these policies. Educators desiring to return to employment in the District following a one year leave of absence must notify the Personnel Office in writing, no later than February 1 of the year in which they intend to return.
 - b. Those returning from an extended leave of absence (in excess of one year) will be given professional consideration for available vacant positions. Notice of desire to return from an extended leave of absence must be given to the Personnel Office in writing no later than February 1 of the year they intend to return. Those reinstated shall receive the same status as when the leave was granted, namely: step on the salary schedule, accrued sick leave benefits, insurance and other benefits granted by these policies.

2. Military Leave – Educators employed by the Board of Education who leave for service in the Armed Forces shall be granted a military leave of absence as per federal laws governing such absences. Such absences will be granted without pay.
3. FMLA or Extended Absences for three or more weeks
 - a. 30 days before an anticipated long-term absence
 - 1) Communicate with your principal/supervisor
 - 2) Arrange for your substitute
 - 3) Prepare one week of general lesson plans including materials as needed
 - 4) Communicate with your PLC team
 - b. District will help compensate PLC team members for the creation of ongoing lesson plans up to two hours per week during extended absence.
 - c. The substitute will receive the Long-Term Sub rate for the duration of the extended absence.

J. Illness Due to Pregnancy

1. Illness due to pregnancy of an educator shall be regarded as is any other illness and shall be covered in the Sick Leave Policy (see A. above).

K. Sabbatical Leave

1. Sabbatical Leave is provided under the following regulations:
 - a. Sabbatical leave shall be granted only for full-time attendance at an institution of higher education for the purpose of pursuing a graduate degree and/or other certification. Payment of one-half salary will be contingent on verification of enrollment and registration for a least 12 quarter hours or eight and one-half semester hours credit each term or an approved full-time internship or apprenticeship for a minimum of two semesters or three quarters.
 - b. Applicants must have completed a minimum of six consecutive years of professional experience with the Box Elder School District before being eligible for a sabbatical leave.

- c. Two sabbatical leaves will be available each year. If one or zero are taken in a given year, Sabbatical Leave shall accumulate to a total of three. No more than three educators shall be absent on sabbatical leave at any one time.
- d. Applications, made upon forms to be furnished by the Board, shall be filed by February 1 of the year in which the sabbatical leave is to begin. Notification of leave approval shall be given by March 1 of the same year. No person shall be given such leave of absence more than once in seven years. The final selection of those to receive sabbatical leave is to be made by the Superintendent based upon criteria jointly determined by the Association and the Board.
- e. A person who accepts a sabbatical leave of absence must signify their written intention of returning to the Box Elder School system for one year as part of the sabbatical leave contract. The leave-taking educator shall be reinstated to their previously held position, and upon return, the educator shall be placed in the appropriately gained salary lane (if applicable). They will, however, be placed on the increment step they would have been on if sabbatical leave had not been taken with the following exception:
 - 1) A person taking sabbatical leave and assumes a full-time teaching assistantship (as determined by the university or college attended) will be granted an increment step the same as if they had been employed in the District.
- f. In case an educator who has taken advantage of sabbatical leave fails to return to service as provided above, all monies received from the Board while on sabbatical leave are to be returned to the Board, including the insurance premiums paid by the Board for the benefit of the educator.
- g. All educators on sabbatical leave shall be entitled to all insurance benefits provided by the Board at the expense of the Board.

L. Attendance at Conventions

- 1. Leaves of absence, with or without pay, shall be granted for the purpose of attending conventions, workshops, committee meetings, etc., as per the following policy:
 - a. The Superintendent shall build into the annual budget an amount of money not less than \$~~10,000~~^{6,500} for the purpose of sending the district educators to conventions, workshops, committee meetings, etc. Such funds shall be exclusive of funds budgeted for substitute teachers used when such leaves are granted.

- b. A committee of five persons composed of four educators selected by the Association, two of whom represent elementary education and two of whom represent secondary education and the Superintendent or his designee shall have the responsibility of reviewing applications and making recommendations to the Superintendent and the Board regarding personnel who they feel should attend the conventions, etc.
- c. Each educator selected to attend a convention shall receive a per diem and/or travel allowance. In the event the educator drives a car, the educator shall receive the current district mileage rate. Other forms of transportation may be utilized as thought best by the committee. The per diem amounts will be reviewed annually by the committee who will make recommendations to the Board of Education for approval.
- d. The Board shall not give financial support to educators for participation in UEA and NEA conventions.
- e. If it is deemed advisable, permission may be granted to educators to attend conventions, etc., at their own expense. If such permission is granted, the Board shall pay the cost of the substitute if such is required for the educator.

M. Association Leave

- 1. The Box Elder Education Association (BEEA) may request leave, not to exceed 15 days per year, for teachers to be absent from their assignment to conduct Association business when it is deemed such leave would directly [promote the interest of] benefit education within the District, and is approved by the Superintendent.
 - a. Request for Association leave shall be submitted, in writing, clearly stating the purpose of the leave to the Superintendent. The final approval regarding requests for leave shall be made by the Superintendent or designee. Association representative(s) will be notified of the decision. Requests should be submitted in adequate time to facilitate the approval process. All requests and notifications of approval will be documented and maintained in the Superintendent's office.
 - b. The Superintendent or designee shall supervise employees on paid Association leave.
 - c. All paid Association leave shall be reported to and accounted for through the District's leave accounting system. This accounting shall include the costs and expenses of paid Association leave.

- 1) The first 15 days annually of Association leave directly benefiting education within the District shall be paid out of District funds.
 - 2) Paid leave in excess of 15 days annually, shall be reimbursed at the substitute wage rate to the District by the Association.
 - 3) Association leave for activities that do not provide direct benefit to education in the District, shall be unpaid leave.
- d. Employees using Association leave may not engage in political activity, including:
- 1) Actively campaigning for candidates for public office in partisan and non-partisan elections; and
 - 2) Fundraising for political organizations political parties, or candidates.
- e. Any willful violation of this policy may be used for disciplinary action of the [Box Elder School District Certificated Handbook](#).
2. The BEEA president shall have six days per trimester of released time for the purpose of conducting Association business. The substitute will be paid for by the BEEA. All reporting, accounting, and other restrictions in J.1. above apply to this section also.

N. Leave Without Pay

1. Educators are expected to act in a professional manner by consulting with their supervisor when they have used all their appropriate leave. In special situations as approved by the supervisor, leave without pay will be approved. In the event an educator misuses leave without pay the educator will pay the substitute wages which will be deducted from the educator's pay. If this leave without pay is denied by the school administration, it may be appealed to the Superintendent or his designee.

POLICY 2005

Program Accounting

A. Accounting Requirements

1. The District shall establish internal controls and procedures to record program revenues and expenditures in accordance with Generally Accepted Accounting Principles (GAAP) and the school fee provisions in [Utah Admin. Rules R277-407-13](#). The District shall implement program accounting which accurately reflects the use of funds for allowable costs and activities, requires that transactions be recorded when they occur, allows adjusting journal entries during the year and at the end of the year, in accordance with GAAP, and requires that initial transactions, and adjusting entries if applicable, be recorded in the proper program, using the following codes as established by the State Board of Education approved chart of accounts:

- a. Fund;
- b. Function;
- c. Program;
- d. Location; and
- e. Object or revenue code, as applicable.

[Utah Admin. Rules R277-113-5\(9\)\(a\), \(b\) \(July 8, 2025\)](#)

2. The District shall:
 - a. record revenues and expenditures in compliance with the State Board of Education approved chart of accounts;
 - b. record expenditures using school location codes that can be mapped to official school location codes used in the State Board of Education system of record;
 - c. record expenditures using approved district and school codes in the State Board of Education system of record;
 - d. submit expenditures using location codes in the Utah Public Education Financial System;

- e. perform program accounting in accordance with GAAP and [Utah Admin. Rules R277-113](#); and
- f. ensure that fee and fee waiver accounting aligns with [GASB34](#).

[Utah Admin. Rules R277-113-8\(1\) \(July 8, 2025\)](#)

- 3. The District shall record and annually report each school in the District's expenditures for salaries, benefits, supplies, contracted services, and equipment. If the District pays for contracted services that occur at the school level, the District shall record the payments to the contractors in the appropriate function and object codes for these categories of expenditures at the school level. Centralized administrative costs shall be recorded to the administrative location code. If the District reports expenditures in programs, the District shall report the expenditures to one or more schools.

[Utah Admin. Rules R277-113-8\(2\), \(3\), \(4\), \(6\) \(July 8, 2025\)](#)

- 4. The District shall request reimbursement for federal programs no less than semi-annually as funds are available. The District shall submit an intent to fully expend or waive a federal award nine months before the end of the federal program grant award period.

[Utah Admin. Rules R277-113-8\(7\), \(8\) \(July 8, 2025\)](#)

- 5. If the District determines to reallocate funds to respond to changing circumstances and student needs as permitted by [Utah Code § 53F-2-209](#), then the District shall:
 - a. Report accounting transactions and adjust entries using the State Board of Education approved chart of accounts, including
 - 1) A dedicated program code;
 - 2) Dedicated other financing codes for program transfers of state restricted funds; and
 - 3) Expenditure details, if applicable.
- 6. If the District reallocates funds under [Utah Code § 53F-2-209](#), it shall ensure that the District continues to meet federal maintenance of effort requirements and other state or federal requirements on restricted funding, including requirements for program-specific effort, matching, and equity.

[Utah Code § 53F-2-209 \(2023\)](#)

[Utah Admin. Rules R277-113-11 \(July 8, 2025\)](#)

POLICY 2060

Deducted Absences

- A. An employee, injured on the job, who qualifies for Workers Compensation will receive:
1. compensation from Worker's Compensation for up to ~~two-thirds~~ ~~60%~~ of their wages. The employee may elect to use accumulated personal, sick or vacation leave to cover the portion of their wages not covered by Worker's Compensation.
- B. Jury Duty and Other Governmental Agencies
1. If an employee serves duty on any municipal, state, or federal assignment and must be absent from his/her employment with the school District, he or she may not draw his/her full school salary and also the amount compensated by the governmental agency for such service. The amount of salary received from the governmental agency will be deducted from the employee's salary, or the check received by the employee is to be endorsed and turned over to the school District. The employee may retain expense reimbursement from the governmental agency for such items as meals, lodging, and travel.
- C. Military Leave
1. Educators employed by the Board of Education who leave for service in the Armed Forces shall be granted a military leave of absence as per federal laws governing such absences. Such absences will be granted without pay.
- D. Other Governmental/Community Service
1. Employees who serve in other government capacities (such as but not limited to city council, county commission, state legislature, volunteer fire departments, or volunteer ambulance services) shall not be paid by the school District for time spent in such service. Employees eligible for personal leave or vacation time may use such leave for governmental/community service.

(Note) Additional policies on absences and leave are found in Personnel Policies: [Policy 3310 Administrative: Personnel Benefits](#), [Policy 3126 Certificated: Sickness, Absences and Leaves](#), and [Policy 3208 ESP: Fringe Benefits and Leave of Absence](#).

POLICY 3010

Employee Bullying and Hazing

A. Definitions

1. "Abusive conduct" means verbal, nonverbal, or physical conduct of a parent or student directed toward a school employee that, based on its severity, nature, and frequency of occurrence, a reasonable person would determine is intended to cause intimidation, humiliation, or unwarranted distress.

[Utah Code § 53G-9-601\(1\) \(2025\)](#)

2. "Action plan" means a process to address an "incident."

[Utah Code § 53G-9-601\(2\) \(2025\)](#)

3. "Bullying (Staff)" means a school employee, with the intent to cause harm, repeatedly committing a written, verbal, or physical act against a student or another school employee, or engaging in a single egregious act toward another employee involving an imbalance of power, that:
 - a. Creates an environment that a reasonable person would find hostile, threatening, or humiliating and
 - b. Substantially interferes with a student or employee's educational or professional performance, opportunities, or benefits.
 - c. It does not mean instances of
 - 1) ordinary teasing, horseplay, argument, or peer conflict,
 - 2) reasonable correction of behavior by a school employee, or
 - 3) reasonable coaching strategies and techniques by a school employee who is a coach.

[Utah Code § 53G-9-601\(15\) \(2025\)](#)

- ~~4. "Bullying" means intentionally committing a written, physical, or verbal act against a school employee or student that a reasonable person under the circumstances should know or reasonably foresee will have one of the following effects:~~
 - ~~a. Causing physical or emotional harm to the school employee or student;~~
 - ~~b. Causing damage to the school employee or student's property;~~
 - ~~c. Placing the school employee or student in reasonable fear of:~~
 - ~~1) Harm to the school employee's or student's physical or emotional well-being;~~
~~or~~
 - ~~2) Damage to the school employee's or student's property.~~
 - ~~d. Creating a hostile, threatening, humiliating, or abusive educational environment due to:~~
 - ~~1) The pervasiveness, persistence, or severity of the actions; or~~
 - ~~2) A power differential between the bully and the target; or~~
 - ~~e. Substantially interfering with a student having a safe school environment that is necessary to facilitate educational performance, opportunities, or benefits.~~
5. The foregoing conduct constitutes bullying regardless of whether the person against whom the conduct is committed directed, consented to, or acquiesced in the conduct.
 - 1) [Utah Code § 53G-9-601\(3\) \(2025\)](#)
6. "Communication" means the conveyance of a message, whether verbal, written, or electronic.

[Utah Code § 53G-9-601\(4\) \(2025\)](#)
7. "Cyberbullying" means:
 - a. Using the internet, a cell phone, or another device to send or post text, video, or an image with the intent or knowledge, or with reckless disregard, that the text, video, or image will hurt, embarrass, or threaten an individual, regardless of whether the individual directed, consented to, or acquiesced in the conduct, or voluntarily accessed the electronic communication.

- b. In addition, any communication of this form that is generated off-campus but causes or threatens to cause a material and substantial disruption at school or interference with the rights of students to be secure may also be considered cyberbullying.

[Utah Code § 53G-9-601\(5\) \(2025\)](#)

- 8. "Hazing" means a school employee intentionally, knowingly, or recklessly committing an act or causing another individual to commit an act toward a school employee or student that:
 - a. Meets one of the following:
 - 1) Endangers the mental or physical health or safety of a school employee or student; or
 - 2) Involves any brutality of a physical nature, including whipping, beating, branding, calisthenics, bruising, electric shocking, placing of a harmful substance on the body, or exposure to the elements;
 - 3) Involves consumption of any food, alcoholic product, drug, or other substance or other physical activity that endangers the mental or physical health and safety of a school employee or student; or
 - 4) Involves any activity that would subject a school employee or student to extreme mental stress, such as sleep deprivation, extended isolation from social contact, or conduct that subjects a school employee or student to extreme embarrassment, shame, or humiliation; and either
 - b. Is committed for the purpose of initiation into, admission into, affiliation with, holding office in, or as a condition for membership in a school or school sponsored team, organization, program, club or event; or
 - c. Is directed toward a school employee or student whom the actor knows, at the time the act is committed, is a member of, or candidate for membership in, a school or school sponsored team, organization, program, club, or event in which the individual who commits the act also participates.
 - d. The conduct described in above constitutes hazing, regardless of whether the school employee or student against whom the conduct is committed directed, consented to, or acquiesced in, the conduct.

[Utah Admin. Rules R277-613-2 \(August 8, 2023\)](#)

[Utah Code § 76-5-107.5 \(2022\)](#)
[Utah Code § 53G-9-601\(6\) \(2024\)](#)

9. “Incident” means an incident of bullying, cyber-bullying, hazing, or retaliation **which has been substantiated through a formal investigative process as described in this policy. An incident occurs at the same time and in the same place and may involve one or more students to whom the incident is directed, one or more students as causes of the incident, or a student as both a subject and a cause of the incident.**

[Utah Code § 53G-9-601\(7\) \(2025\)](#)
[Utah Admin. Rules R277-613-2\(8\), \(16\) \(October 8, 2024\)](#)

- ~~10. “Infraction” means an act of prohibited behavior.~~

~~a. [Utah Admin. Rules R277-613-2\(8\) \(August 8, 2023\)](#)~~

11. “Retaliate” means an act or communication intended:

- a. as retribution against a person for reporting bullying, cyberbullying, abusive conduct, or hazing; or
- b. to improperly influence the investigation of, or the response to, a report of bullying, cyberbullying, abusive conduct, or hazing.

[Utah Code § 53G-9-601\(11\) \(2025\)](#)

12. “School Employee” means:

- a. school administrators, teachers, and staff members, as well as others employed or authorized as volunteers, directly or indirectly, by the school, school board, or school district ~~and~~ or who works on a school campus.

[Utah Code § 53G-9-601\(13\) \(2025\)](#)

13. “Volunteer” means a non-employee with significant, unsupervised access to students in connection with a school assignment.

[Utah Admin. Rules R277-613-2\(16\) \(August 8, 2023\)](#)

B. Bullying Prohibited

1. No school employee may engage in bullying of a student or of a school employee.

2. School employees who engage in bullying are in violation of this policy and **verified infractions an incident of bullying** shall result in disciplinary action up to and including termination, **consistent with** [Policy 3044 Orderly School Termination for Employees](#).
3. Anonymous reports of bullying alone cannot constitute the basis for formal disciplinary action.
4. The school or District may also report **an incident of bullying infractions** to law enforcement.

[Utah Code § 53G-9-602\(1\) \(2024\)](#)

[Utah Code § 53G-9-605\(3\)\(b\) \(2024\)](#)

[Utah Admin. Rules R277-613-4\(1\)\(a\) \(October 8, 2024\)](#)

C. Hazing and Cyberbullying Prohibited

1. No school employee may engage in hazing or cyberbullying of a student or of a school employee at any time or at any location.
2. School employees who engage in hazing or cyberbullying are in violation of this policy and **verified infractions an incident of hazing or cyberbullying** shall result in disciplinary action up to and including termination, **consistent with** [Policy 3044 Orderly School Termination for Employees](#).
3. The school may also determine to break up or dissolve a team, organization, or other school sponsored group for hazing violations by its members.
4. Anonymous reports of hazing or cyberbullying alone cannot constitute the basis for formal disciplinary action.
5. The school or district may also report **infractions an incident of hazing or cyberbullying** to law enforcement.

[Utah Code § 53G-9-602\(2\) \(2024\)](#)

[Utah Code § 53G-9-605\(3\)\(b\) \(2024\)](#)

[Utah Admin. Rules R277-613-4\(1\)\(a\) \(October 8, 2024\)](#)

D. Retaliation Prohibited

1. No school employee may engage in retaliation against a school employee, a student, or an investigation for, or witness of, an alleged **occurrence of bullying**,

cyberbullying, hazing, retaliation, ~~incident~~ or an alleged occurrence of abusive conduct.

2. School employees who engage in retaliation are in violation of this policy and ~~verified infractions~~ an incident of retaliation shall result in disciplinary action up to and including termination.
3. Anonymous reports of retaliation alone cannot constitute the basis for formal disciplinary action.
4. The school shall inform students who have reported being subject to bullying, cyberbullying, or hazing and these students' parents that retaliation is prohibited and shall encourage the students and parents to be aware of and to report any subsequent problems or new ~~incidents~~ occurrences.

[Utah Code § 53G-9-603\(1\) \(2024\)](#)

[Utah Code § 53G-9-605\(3\)\(c\) \(2024\)](#)

[Utah Admin. Rules R277-613-4\(1\)\(a\) \(August 8, 2023\)](#)

E. Making a False Report Prohibited

1. No school employee may make a false allegation of bullying, abusive conduct, cyberbullying, hazing, or retaliation against a school employee or student.
2. School employees who engage in making such false allegations are in violation of this policy and verified ~~infractions~~ instances of false allegations shall result in disciplinary action up to and including termination , consistent with [Policy 3044](#) [Orderly School Termination for Employees](#).

[Utah Code § 53G-9-603\(2\) \(2024\)](#)

[Utah Code § 53G-9-605\(3\)\(d\) \(2024\)](#)

[Utah Admin. Rules R277-613-4\(1\)\(a\) \(October 8, 2024\)](#)

F. Investigation and Action Plan

1. Upon receipt of a reported incident of bullying, cyberbullying, hazing, abusive conduct, or retaliation, the school principal or designee shall promptly review and investigate the allegations. This investigation shall include interviewing the ~~alleged targeted~~ individual ~~students subjected to the incident~~, the individual alleged to have engaged in prohibited conduct, the parents of the ~~alleged target students subjected to the incident~~ and alleged perpetrator, any witnesses to the conduct, school staff familiar with the ~~alleged-victim student subjected to the incident~~, and school staff familiar with the alleged perpetrator. The principal or designee may also review

physical evidence, including but not limited to video or audio recordings, notes, email, text messages, social media, and graffiti. The principal or designee shall inform any person being interviewed that the principal or designee is required to keep the details of the interview confidential to the extent allowed by law and that further reports of bullying will become part of the investigation.

[Utah Admin Rules R277-613-5\(2\), \(3\), \(4\) \(October 8, 2024\)](#)

2. When the available information indicates that an infraction may also constitute a civil rights violation, the principal or designee shall also investigate that possible violation and take such disciplinary or other action as may be warranted.

[Utah Admin Rules R277-613-5\(6\) \(October 8, 2024\)](#)

3. When it is determined that an incident has occurred, the school shall create **and implement** an action plan. While parents should be involved in the development and implementation of the action plan, the school may develop and implement the plan without parent involvement when the parent chooses not to participate in the process.
4. The action plan shall include a communication plan designed to keep each parent updated on the implementation of the plan. The communication plan shall provide for regular updates and communication shall include explaining the process for addressing the incident, informing the parent about the outcome of the investigation, and discussing safety considerations for the student at whom the incident was directed.
5. For the student at whom the incident was directed and in direct coordination with that student's parent, the plan shall include
 - a. a tailored response to the incident that addresses the student's needs,
 - b. a mechanism to consider consequences or accommodations the student may need regarding decreased exposure or interactions with the student who caused the incident,
 - c. notification of the consequences and plan to address the behavior of the student who caused the incident,
 - d. supportive measures designed to preserve the student's access to educational services and opportunities, and

- e. to the extent available, access to other resources the parent requests for the student.
6. The action plan may not include a requirement that the student at whom the incident was directed change the student's education schedule or placement or participation in a school-sponsored sport, club, or activity.
7. For the student who caused the incident and in direct coordination with that student's parent, the plan shall include
 - a. a range of tailored and appropriate consequences, making reasonable effort to preserve the student's access to educational services and activities,
 - b. a process to determine and provide any needed resources related to the underlying cause of the incident,
 - c. supportive measures designed to preserve the student's access to educational services and opportunities while protecting the safety and well-being of other students, and
 - d. a process to remove the student from school in an emergency situation, including a description of what constitutes an emergency.

[Utah Code § 53G-9-605.5 \(2024\)](#)

[Utah Code § 53G-9-605\(3\)\(f\), \(h\), \(i\) \(2024\)](#)

[Utah Admin. Rules R277-613-6\(1\), \(2\), \(4\) \(October 8, 2024\)](#)

8. The student who caused the incident (or the student's parent) may appeal one or more of the consequences to that student which are included in the action plan through the same processes and procedures provided for appeal of other student disciplinary actions.

[Utah Code § 53G-9-605.5\(4\) \(2024\)](#)

[Utah Admin. Rules R277-613-6\(3\) \(October 8, 2024\)](#)

9. The action plan may include supporting involved students through trauma-informed care practices, if appropriate, as defined in [Utah Admin. Rules R277-613-2\(15\)](#).

[Utah Admin. Rules R277-613-5\(7\) \(October 8, 2024\)](#)

10. The action plan may also include positive restorative justice practice action, if permitted. Restorative justice practice is a discipline practice that brings together students, school personnel, school families, and community members to resolve

conflicts, address disruptive behaviors, promote positive relationships, and promote healing. The student at whom the incident was directed is *not* required to participate in a restorative justice practice with the student who caused the incident. If the principal or designee desires to have a student participate, the principal or designee shall first inform that student's parent about the restorative justice practice and obtain the parent's consent prior to such participation.

[Utah Admin. Rules R277-613-2\(12\) \(October 8, 2024\)](#)

[Utah Admin. Rules R277-613-5\(7\), \(8\) \(October 8, 2024\)](#)

11. If any retaliation occurs, the principal or designee shall take strong responsive action against it, including but not limited to providing assistance to any **targeted individual student subjected to the incident** and his or her parent in reporting subsequent problems and new incidents.

[Utah Admin. Rules R277-613-4\(5\) \(October 8, 2024\)](#)

12. The principal or designee shall follow up with parents of all students involved (victim or perpetrator), informing parents when an investigation is concluded, what safety measures will be in place for their child as determined by the investigation, of additional information about the investigation to the extent consistent with the [Family Educational Rights and Privacy Act](#) ("FERPA"), and of any available appeal options if a parent disagrees with the resolution of the investigation.

[Utah Admin. Rules R277-613-5\(10\) \(October 8, 2024\)](#)

G. Training and Education

1. Each school shall establish procedures for training school employees, coaches, volunteers and students on bullying, cyberbullying, hazing, retaliation, and abusive conduct. The principal or designee shall be the point person to assist, direct, and supervise training on these matters.
2. Training to students, staff, and volunteers shall:
 - a. Include information on:
 - 1) Bullying, cyberbullying, hazing, retaliation, and abusive conduct;
 - 2) Discrimination under [Title VI of the Civil Rights Act of 1964](#), [Title IX of the Education Amendments of 1972](#), [Section 504 of the Rehabilitation Act of 1973](#), and [Title II of the Americans with Disabilities Act of 1990](#);

- 3) How bullying, cyberbullying, hazing, retaliation, and abusive conduct are different from discrimination and may occur separately from each other or in combination,
 - 4) How bullying, cyberbullying, hazing, retaliation, and abusive conduct are prohibited based on the student's or employees' actual or perceived characteristics, including race, color, national origin, sex, disability, religion, gender identity, sexual orientation, or other physical or mental attributes, or conformance or failure to conform with stereotypes, and
 - 5) The right of free speech and how it differs for students, employees, and parents;
- b. Complement the suicide prevention program required for students and the suicide prevention training required for licensed educators; and
 - c. Include information on when issues relating to these standards may lead to employee or student discipline.

[Utah Code § 53G-9-607\(1\), \(2\) \(2024\)](#)
[Utah Admin. Rules R277-613-4\(6\) \(October 8, 2024\)](#)
[Utah Admin. Rules R277-613-5\(1\)\(c\) \(October 8, 2024\)](#)
[Utah Admin. Rules R277-605-6\(4\) \(July 22, 2022\)](#)
 - d. This training shall be provided to all new employees, coaches, and volunteers within the first year of service and shall be provided to all employees, coaches, and volunteers annually.

[Utah Admin. Rules R277-613-4\(7\) \(October 8, 2024\)](#)
[Utah Admin. Rules R277-605-6\(4\) \(July 22, 2022\)](#)
 - e. In addition to training school employees and educating students mentioned above, all volunteer coaches, employees, and students involved in any curricular athletic program or any extra-curricular club or activity shall:
 - 1) Complete bullying, cyberbullying, harassment, hazing, and abusive conduct prevention training prior to participation;
 - 2) Repeat bullying, cyberbullying, harassment and hazing prevention training at least every three years;
 - 3) Be informed annually of the prohibited activities list provided previously in this policy and the potential consequences for violation of this policy.

- f. The content of this activity training shall be developed in collaboration with the Utah High School Activities Association (UHSAA) and the training shall also be provided in collaboration with UHSAA. The school shall obtain and keep signature lists of the participants in the activity training.

[Utah Admin. Rules R277-613-6 \(October 8, 2024\)](#)

[Utah Admin. Rules R277-605-6\(4\) \(July 22, 2022\)](#)

- g. Teachers should discuss this policy with their students in age-appropriate ways and should assure them that they need not endure any form of bullying, harassment, hazing, or cyberbullying.

[Utah Code § 53G-9-605\(3\)\(i\)\(ii\), \(4\) \(2024\)](#)

- h. The District may also offer voluntary training to parents and students regarding bullying, cyberbullying, hazing, and abusive conduct, and retaliation.

[Utah Code § 53G-9-607\(2\)\(c\) \(2024\)](#)

- i. The principal or designee responsible for reviewing and investigating allegations of bullying, cyber-bullying, hazing, retaliation, and abusive conduct shall receive training on conducting a review and investigation as provided for in this policy.

[Utah Admin. Rules R277-613-5\(1\)\(b\) \(October 8, 2024\)](#)

H. District Coordinator

1. The District shall designate at least one individual who can provide training to each school principal or designee responsible for school training and oversight. This individual also oversees implementation of action plans, monitors implementation of this policy regarding communication plans, acts as the District's liaison to the State Board of Education regarding bullying, cyber-bullying, hazing, abusive conduct, and retaliation, and assists with school case-specific needs.

[Utah Admin. Rules R277-613-5\(1\)\(c\) \(October 8, 2024\)](#)

I. Assessment

1. Subject to the requirements of [Utah Code § 53E-9-203](#) regarding parental consent for certain types of inquiries of students, each school shall regularly (and at least once per year) conduct assessment through student input (surveys, reports, or other methods) of the prevalence of bullying, cyberbullying, and hazing in the school, and

specifically in locations where students may be unsafe and adult supervision may be required such as playgrounds, hallways, and lunch areas.

[Utah Admin. Rules R277-613-4\(4\) \(October 8, 2024\)](#)

[Utah Code § 53E-9-203 \(2024\)](#)

J. Publication and Acknowledgment

1. A copy of this policy shall be included in employee handbooks, shall be provided to the parent of each student enrolled in the District, and shall be available on the District website.
2. Each employee shall annually provide a signed statement stating that the employee has received a copy of this policy; however, such a statement is not a substitute for having met the training requirements of this policy.

[Utah Code § 53G-9-605\(3\)\(j\), \(4\) \(2024\)](#)

[Utah Admin. Rules R277-613-4\(1\)\(d\), \(2\) \(October 8, 2024\)](#)

K. Parental Notification of Incidents and Suicide Threats

1. The school shall promptly notify a student's parent when the student is involved in an incident (whether as a target or as a perpetrator) or when a student threatens suicide. When the student is involved in an incident, the parent shall also be notified of the action plan. In addition to giving notice of the incident or threat, the school shall also provide the parent with
 - a. suicide prevention materials and information as recommended by the State Superintendent,
 - b. information on ways to limit a student's access to fatal means (including firearms and medication), and
 - c. information and resources on the healthy use of social media and online practices. (See [Policy 5064 Medical Recommendations by School Personnel to Parents.](#))
2. The school shall produce and maintain a record that verifies that the parent was notified of the threats or incidents listed above and provide the required information. If applicable, the record shall also track implementation of the action plan. The record is a private record for purposed of the Government Records Access and Management Act.

- a. The process for notifying a parent shall consist of:
 - 1) The school principal or designee shall attempt to make personal contact with a parent when the school has notice of a threat or incident listed above. It is recommended that the parent be informed of the threat or incident with two school people present. If personal contact is not possible, the parent may be contacted by phone. A second school person should witness the phone call.
- L. Contact with the parent must be documented in a “Verification of Parent Contact Regarding Threat or Incident”. When there is an action plan, the documentation shall be supplemented to track implementation of the action plan.
 1. (A copy of the “Verification of Parent Contact Regarding Threat or Incident” is attached below.) Subject to laws regarding confidentiality of student education records, at the request of a parent, a school may provide information and make recommendations related to an incident or threat.

[Utah Code § 53G-9-604 \(2024\)](#)

[Utah Admin. Rules R277-613-4\(3\) \(October 8, 2024\)](#)

2. The record of parental notification shall be maintained in accordance with the [Utah Code Title 53E, Chapter 9, Part 3 Student Data Protection, Title 53E, Chapter 9, Part 2, Student Privacy](#), and the [Federal Family Educational Rights and Privacy Act \(“FERPA”\)](#). A copy of the record of parental notification shall upon request be provided to the student to whom the record relates. After the student has graduated, the District shall expunge the record of parental notification upon request of the student.

a. [Utah Code § 53G-9-604\(2\)\(a\)\(iii\), \(4\) \(2024\)](#)

M. Report to State Superintendent

1. Each year, on or before June 30, the District shall submit a report to the State Superintendent which includes
 - a. a copy of the District’s bullying policy;
 - b. confirmation of compliance with the requirement to obtain a signed acknowledgment of the policy from students, parents, and employees;
 - c. verification of required training regarding bullying, cyberbullying, hazing, retaliation, and abusive conduct;

- d. the number of verified ~~and alleged~~ incidents of bullying, cyberbullying, hazing, retaliation, and abusive conduct; and
- e. the number and type of those incidents that either included a student or employee who ~~is part of a federally protected class or~~ was ~~allegedly~~ bullied, cyberbullied, hazed, or retaliated against because of the student's or employee's actual or perceived disability, race, national origin, religion, sex, gender identity, sexual orientation or other characteristic, **including the federal reporting requirements for civil rights violations.**

[Utah Admin. Rules R277-613-5\(12\) \(October 8, 2024\)](#)

**VERIFICATION OF PARENT CONTACT REGARDING
THREAT OR INCIDENT**

I, [Name] _____, principal or principal's designee, contacted [Name of parent] on [Date] ___ and notified him or her that [Name of student] _____ was involved in an incident of bullying, hazing, cyberbullying, abusive conduct, or retaliation. Contact was made:

[___] in person

[___] by telephone (number used: _____)

[___] by email (email address used: _____)

[___] by other method (specify): _____

Notice was given of:

[___] bullying

[___] cyberbullying

[___] abusive conduct

[___] hazing

[___] retaliation

[___] suicide threat

If notice was given of a suicide threat, information was provided as required regarding suicide prevention, ways to limit student access to lethal means, and healthy use of social media and online practices.

If notice was given of an incident, the parent was informed of the process for addressing the incident, was updated on the progress of the process, was informed of the action plan, and was informed of the result of the process as follows:

Date: _____ Nature of contact: _____

Date: _____ Nature of contact: _____

Date: _____ Nature of contact: _____

[Attach additional pages as needed to document communication with parent]

[Name of school staff member] _____, witnessed the contact and confirmed that information was provided.

Principal or Principal's Designee	Title	Date
_____	_____	_____

School Staff Member

Title

Date

POLICY 5005

Safe Schools – Student Discipline/Behavior

- A. A necessary part of the learning process is self-control. Our goal in education is the growth of the individual in learning to control and appropriately conduct him/herself. Students are expected to follow accepted rules of conduct, to show respect for other people, and to obey persons in authority at the school.
- B. Alternatives to suspension for non-violent and less extreme disciplinary situations should be developed in each school.
- C. The primary purpose of a resource officer is to be proactive in the attempt to avoid crime within the school as well as the community. Our primary goal regarding student discipline is to change behavior. The school resource officer functions as a member of a team charged with accomplishing that goal.
- D. A copy of this policy shall be given to each student in school upon enrollment in the school. Each student transferring to a school in the District who was not attending a school in the District just prior to the transfer shall receive a copy of this policy. When a copy of this policy is provided to a student, a copy shall also be provided to the student's parent.

[Utah Code § 53G-8-204\(2\)\(a\) \(2024\)](#)

- E. A copy of this policy shall be posted in a prominent place in each school in the District. Any significant change in this policy shall be posted in each school in the District, and a copy of the revised policy shall be distributed to the students in each school.

[Utah Code § 53G-8-204\(2\)\(b\), \(c\) \(2024\)](#)

- F. The following definitions shall apply under this policy:
 - 1. "Bullying" means ~~student bullying and staff bullying. intentionally committing a written, physical, or verbal act that a reasonable person under the circumstances should know or reasonably foresee will have one of the following effects:~~
 - a. ~~causing physical or emotional harm to the school employee or student;~~
 - b. ~~causing damage to the school employee or student's property;~~

- c. ~~placing the school employee or student in reasonable fear of:~~
 - 1) ~~harm to the school employee's or student's physical or emotional well-being;~~
~~or~~
 - 2) ~~damage to the school employee's or student's property.~~
- d. ~~creating a hostile, threatening, humiliating, or abusive educational environment due to:~~
 - 1) ~~the pervasiveness, persistence, or severity of the actions; or~~
 - 2) ~~a power differential between the bully and the target; or~~
- e. ~~substantially interfering with a student having a safe school environment that is necessary to facilitate educational performance, opportunities, or benefits;~~
- f. ~~Bullying does not include:~~
 - 1) ~~a single incident, unless the incident is objectively severe; or~~
 - 2) ~~mutual or reciprocating behaviors between students that might otherwise constitute bullying if one student was clearly the aggressor.~~

[Utah Code § 53G-9-601\(3\) \(2025\)](#)

- g. "Staff bullying" means a school employee, with the intent to cause harm, repeatedly committing a written, verbal, or physical act against a student or another school employee, or engaging in a single egregious act toward another employee involving an imbalance of power, that:
 - 1) Creates an environment that a reasonable person would find hostile, threatening, or humiliating and
 - 2) Substantially interferes with a student or employee's educational or professional performance, opportunities, or benefits.
 - 3) It does not mean instances of
 - a) ordinary teasing, horseplay, argument, or peer conflict,
 - b) reasonable correction of behavior by a school employee, or

- c) reasonable coaching strategies and techniques by a school employee who is a coach.

Utah Code § 53G-9-601(14) (2025)

- h. "Student bullying" means one or more students, with the intent to cause harm, repeatedly committing a written, verbal, or physical act against another student, or engaging in a single egregious act toward another student involving an imbalance of power, that:
 - 1) Creates an environment that a reasonable person would find hostile and
 - 2) Interferes with a student's educational performance, opportunities, or benefits.
 - 3) It does not mean instances of
 - a) ordinary teasing, horseplay, argument, or peer conflict,
 - b) reasonable correction of behavior by a school employee, or
 - c) reasonable coaching strategies and techniques by a school employee who is a coach.

Utah Code § 53G-9-601(15) (2025)

- 2. "Communication" means the conveyance of a message, whether verbal, written, or electronic.

Utah Code § 53G-9-601(4) (2025)

- 3. "Cyber-Bullying" means using the internet, a cell phone, or another device to send or post text, video, or an image with the intent or knowledge, or with reckless disregard, that the text, video, or image will hurt, embarrass, or threaten an individual, regardless of whether the individual directed, consented to, or acquiesced in the conduct, or voluntarily accessed the electronic communication.
 - a. In addition, any communication of this form that is generated off-campus but causes or threatens to cause a material and substantial disruption at school or interference with the rights of students to be secure may also be considered cyber-bullying.

Utah Code § 53G-9-601(45) (2025)

4. “Disruptive behavior” means Conduct which unreasonably interferes with the educational process or instruction of students in the classroom or elsewhere, including the use of foul, profane, vulgar, or abusive language.
 5. “Expulsion” means termination of the student’s status as a student enrolled in the school. Expulsion may be for an indefinite or fixed period of time.
 6. “Hazing” means a school employee or student intentionally, knowingly, or recklessly committing an act that meets one of the following:
 - a. Endangers the mental or physical health or safety of an individual;
 - b. Involves any brutality of a physical nature, including whipping, beating, branding, calisthenics, bruising, electric shocking, placing of a harmful substance on the body, or exposure to the elements;
 - c. Involves consumption of any food, alcoholic product, drug, or other substance or other physical activity that endangers the mental or physical health and safety of a school employee or student; or involves any activity that would subject a school employee or student to extreme mental stress, such as sleep deprivation, extended isolation from social contact, or conduct that subjects a school employee or student to extreme embarrassment, shame, or humiliation; and either:
 - 1) Is committed for the purpose of initiation into, admission into, affiliation with, holding office in, or as a condition for membership in a school or school sponsored team, organization, program, club, or event; or
 - 2) Is directed toward an individual whom the actor of the act knows, at the time the act is committed, is a member of, or candidate for membership in, a school or school sponsored team, organization, program, club, or event in which the actor also participates.
 - d. The conduct described above constitutes hazing, regardless of whether the individual against whom the conduct is committed directed, consented to, or acquiesced in, the conduct.
- [Utah Code § 76-5-107.5 \(2022\)](#)
[Utah Code § 53G-9-601\(56\) \(2025\)](#)
7. “Involuntary transfer” means the reassignment of a student from one school, campus, or academic program, to a different school, campus, or academic program

within the District. Involuntary transfer may be for an indefinite period of time or for a fixed period of time.

8. "Making a false alarm" means a student-initiated or circulated report or warning of ~~any~~ fire, impending bombing, or other crime or catastrophe, ~~and knowing~~ that the report or warning is false or baseless and is likely to cause the evacuation of ~~any~~ building or public transport ~~and is likely to cause public inconvenience or alarm or action of any sort by an official or volunteer agency organized to deal with emergencies or improper activation of school alarms or safety systems.~~

[Utah Code § 76-9-105 \(2025\)](#)

9. "Retaliate" means an act or communication intended:
- as retribution against a person for reporting bullying, cyber-bullying, abusive conduct, or hazing; or
 - to improperly influence the investigation of, or the response to, a report of bullying, cyber-bullying, abusive conduct, or hazing.
10. "School District location" means in any school building or on any school premises; on any school-owned vehicle or in any other school-approved vehicle used to transport students to and from school or school activities; off school property at any school-sponsored or school-approved activity, event or function, such as a field trip or athletic event, where students are under the jurisdiction of the school District.
11. "Sexual harassment" means uninvited and unwelcome verbal or physical behavior of a sexual nature especially by a person in authority toward a subordinate (such as an employee or student). See [Policy 3015 Title IX Sexual Harassment](#).
12. "Suspension" means removal of a student from the student's regular classroom assignment for a definite period of time.
- "In-school suspension" means a temporary removal from the student's regular classroom for at least half a school day while remaining under the direct supervision of school personnel.
 - "Out-of-school suspension" means removal of the student from school grounds for disciplinary reasons, except:
 - If the student is served solely under a Section 504 plan, "out-of-school suspension" means excluding the student from school for disciplinary purposes for one day or longer; or

- 2) If the student is a student with disabilities under IDEA, “out-of-school suspension” means the temporary removal of the student from the student’s regular school to another setting for disciplinary reasons.

[Utah Admin. Rules R277-100-2\(33\)](#)
 - c. “Short-term suspension” means an out-of-school suspension with exclusion of the student from the school, school grounds, and school activities and functions or a specific period of time that is equal to or less than 10 school days.
 - d. “Long-term suspension” means an out-of-school suspension with exclusion of the student from the school, school grounds, and school activities and functions for a specific period of time that is greater than 10 school days.
13. “Weapon” means “dangerous weapon”, which includes any firearm, **knife**, or any object that is used for, or is readily capable of, causing death or serious bodily injury.
- a. The following factors are used in determining whether an object other than a firearm is a dangerous weapon:
 - 1) the location and circumstances in which the object was used or possessed;
 - 2) the primary purpose for which the object was made;
 - 3) the character of the wound, if any, produced by the object’s unlawful or improper use;
 - 4) the manner in which the object was unlawfully or improperly used;
 - 5) whether the manner in which the object is used or possessed constitutes a potential imminent threat to public safety; and
 - 6) the lawful purposes for which the object may be used.
 - b. **A weapon is NOT allowed on school property.**
 - 1) Possession of a weapon ***by a student*** shall not violate this policy if possession is approved in writing by the responsible school administrator or if the item or material is present or to be used in connection with a lawful activity approved in writing by the responsible school administrator before the material in question is brought on school premises. (Persons under 21 years

of age are not permitted to carry concealed firearms on school premises even if they have a permit or provisional permit to carry a concealed firearm.)

[Utah Code § 76-11-205 \(2025\)](#)

14. "Firearm" is a pistol, revolver, shotgun, short barreled rifle or any device that could be used as a dangerous weapon from which a projectile is expelled by action of an explosive.

[Utah Code § 76-11-101\(3\), \(4\) \(2025\)](#)

15. "Unlawful conduct" means any student conduct that violates any local, state, or federal law or regulation, or violates any District or school policy, or violates the legal rights of another person, and includes, but is not limited to, the following:
- a. Harassment is the crime of harassment occurs when a student, with intent to frighten or harass another, communicates a written or recorded threat to commit a violent felony.

[Utah Code § 76-5-106 \(2022\)](#)

- b. **Indecent exposure of another individual: this crime occurs when an individual, in a public place and without the other individual's consent, (1) exposes another individual's genitals, breast below the top of the areola if the individual is female, buttocks, anus, or pubic area, or (2) exposes undergarments intended to cover any of these areas. (A student may be disciplined but may not be referred to law enforcement for this conduct unless the student has previously received a written warning from a law enforcement officer for such conduct.)**

[Utah Code § 76-5-421 \(2025\)](#)

- c. Burglary means entering or unlawfully remaining in a building or any portion of a building with the intent to commit an additional crime.

[Utah Code § 76-6-202 \(2023\)](#)

- d. Theft means obtaining or exercising unauthorized control over the property of another with the purpose to deprive him or her thereof.

[Utah Code § 76-6-404\(2\) \(2025\)](#)

- e. Criminal mischief means recklessly or willfully shooting or propelling a missile or other object at or against a motor vehicle, bus, airplane, locomotive, train, railway

car, or caboose, whether moving or standing, or intentionally and unlawfully tampering with the property of another so as to recklessly endanger human life, health, or safety or recklessly causes or threatens a substantial interruption or impairment of critical infrastructure.

[Utah Code § 76-6-106 \(2023\)](#)

- f. Assault means an attempt, with unlawful force or violence, to inflict bodily injury on an individual.

[Utah Code § 76-5-102 \(2022\)](#)

- g. Gang activity.

[Utah Code § 76-9-802 to 805](#)

- h. Willfully defacings or otherwise injures damaging school property.

[Utah Code § 53G-8-212 \(2021\)](#)

16. Disrupting the operation of a school occurs when a person is on the property of a public or private school (including property being used by the school for a school function), ~~has after being asked to leave by a school official, remains on school property for~~ the purpose of encouraging or creating an unreasonable and substantial disruption or risk of disruption of a class, activity, program, or other function of the school and remains on the property after being requested to leave by a school official.

[Utah Code § 76-9-106 \(2025\)](#)

17. Threat of Terrorism: A student commits a threat of terrorism if the student threatens to commit an offense involving bodily injury, death, or substantial property damage, and the student:
- a. Threatens to use a weapon of mass destruction or hoax weapon of mass destruction; or
 - b. The student acts with intent to:
 - 1) Influence or affect a government or unit of government or intimidate or coerce a civilian population; or

- 2) Cause action of any nature by an official or volunteer agency organized to deal with emergencies due to the student's conduct posing a serious and substantial risk to the general public; or
- 3) Prevent or interrupt the occupation of a building or a portion of a building, a place to which the public has access, or a facility or vehicle of public transportation operated by a common carrier.

[Utah Code § 76-5-107.3 \(2025\)](#)

G. Student Conduct Warranting Discipline

1. A student may be disciplined for the conduct described below. The type of discipline imposed will depend on the nature of the particular conduct.
2. Conduct Which May Warrant, But Does Not Require Suspension or Expulsion:
 - a. A student may be disciplined for any of the following prohibited conduct when it occurs in a school building, or on or in proximity to school property; in conjunction with any school sponsored activity; in or on a school vehicle; is directed at or against another student or a District employee; or when it threatens harm or does harm to the school, school property, a person associated with the school, or property of a person associated with the school.
 - 1) Unlawful conduct, as that is defined above.
 - 2) Frequent or flagrant willful disobedience, defiance of proper authority, or disruptive behavior, including the use of foul, profane, vulgar, or abusive language.
 - 3) Willful destruction or defacing of school property.
 - 4) Behavior or threatened behavior which poses an immediate and significant threat to the welfare, safety, or morals of other students or school personnel, or to the operation of the school.
 - 5) Disruptive behavior, as that is defined above.
 - 6) Possession or use of pornographic material on school property that would constitute a misdemeanor offense under [Utah Code § 76-5c-208](#). (This includes accessing such material through the District computer network or by using any District-owned device.)

- 7) Bullying, abusive conduct, cyberbullying, retaliation, and making false allegations of bullying or retaliation. See [Policy 5270](#) and [Utah Code § 53G-6](#).
- 8) Use of an electronic device or camera to record sound or images or otherwise capture material in an unauthorized setting or at an unauthorized time shall subject the user of the device to increased discipline based on the circumstances and whether the student was involved in prior violations of this policy.
 - a) Use of any device or any electronic device or camera to threaten, intimidate or embarrass another or to capture and transmit test information or any other information in a manner constituting fraud, theft or academic dishonesty may result in an immediate suspension.
- 9) Use of any device in a manner which may be physically harmful to another person, such as shining a laser in the eyes of another student, may result in an immediate suspension. When a student repeatedly engages in such behavior, the punishment may be increased as is appropriate.
- 10) Selling, giving, delivering, transferring, possessing, controlling, or distributing an alcoholic beverage on or in proximity to school property or at or in proximity to any school sponsored event. See [Policy 5290](#).
- 11) Selling, giving, delivering, transferring, possessing, controlling, or distributing tobacco products on or in proximity to school property or at or in proximity to any school sponsored event. Students shall not smoke or use tobacco products on school property or at any school-related or school-sanctioned activity on or off school property.
- 12) "Tobacco products" includes an electronic cigarette or electronic cigarette product as that has been defined by state law ([Utah Code § 76-9-1101](#)). See [Policy 5290](#), [Policy 5291](#), and [Policy 5294](#).
 - a) Teachers or authorized school employees shall confiscate electronic cigarette products from school-age students on school property consistent with the District or school policy for identifying illegal substances in the possession of students and confiscating those substances.
 - b) Teachers who confiscate electronic cigarette products shall release the products to a school administrator in a timely manner.
 - c) Administrators shall release confiscated electronic cigarette products to local law enforcement in a timely manner consistent with the law.

- b. Being under the influence of an alcoholic beverage or controlled substance on or in proximity to school property or at or in proximity to any school-sponsored event. See [Policy 5270](#).
- c. Engaging in, assisting, permitting, or otherwise being involved in hazing, as provided by the District's policy prohibiting hazing. See [Policy 5270](#).

[Utah Code § 53G-8-205\(1\) \(2025\)](#)
[Utah Code § 53G-8-602 \(2018\)](#)
[Utah Code § 53G-8-209 \(2025\)](#)

- d. Engaging in conduct that contains the elements of the offense of arson or aggravated arson under the Utah Criminal Code.

[Utah Code § 76-6-102 \(2023\)](#)
[Utah Code § 76-6-103 \(2023\)](#)

- e. Engaging in conduct that contains the elements of any felony.
- f. Sexual Harassment (See [Policy 3015 Title IX Sexual Harassment](#))
- g. Gang-related activity as defined in the policy means any ongoing organization, association, or group of three or more persons, whether formal or informal, having as one of its primary activities the commission of one or more criminal acts, which has an identifiable name or identifying sign or symbol, and whose members individually or collectively engage in or have engaged in a pattern of criminal gang activity. Gang-related activity includes but is not limited to:
 - 1) Wearing, possessing, using or distributing, displaying or selling and clothing, jewelry, emblem, badge, symbol, sign or other things which evidence membership in a gang;
 - 2) Use of a name associated with or attributable to a gang;
 - 3) Designating "turf" or an area for gang activity or occupation.

3. Conduct requiring suspension or expulsion

- a. A student shall be suspended or expelled from school for participation in any serious violation affecting another student or staff member, or any serious violation when it occurs in a school building, in or on school property; or in conjunction with any school sponsored activity including:

- 1) The sale, control, delivery, transfer or distribution of a drug or controlled substance, as defined in [Utah Code § 58-37-2](#), an imitation controlled substance, as defined in [Utah Code § 58-37b-2](#), or drug paraphernalia as defined in [Utah Code § 58-37a-3](#) (See [Policy 5290](#)); or
- 2) The actual use of violence or sexual misconduct; or
- 3) The actual or threatened use of a look-alike weapon with intent to intimidate another person or to disrupt normal school activities; or
- 4) Commission of an act involving the use of force or the threatened use of force which if committed by an adult would be a felony or class A misdemeanor; or
- 5) Making a false report of an emergency at a school under [Utah Code § 76-9-105.5\(2\)\(b\)](#).

[Utah Code § 53G-8-205\(2\)\(a\) \(2025\)](#)

[Utah Code § 76-5-102 \(2022\)](#)

[Utah Code § 76-5-102.3 \(2022\)](#)

[Utah Code § 76-9-105.5\(2\)\(b\) \(2025\)](#)

4. Conduct which requires 1-year expulsion

- a. A student shall be expelled from school for not less than one year, subject to the 45-day review process for mandatory year expulsions set forth below, if the student engages in conduct which requires suspension expulsion (as set out above) and the conduct involves a real or look-alike weapon, explosive, or flammable material.

[Utah Code § 53G-8-205\(2\)\(b\) \(2025\)](#)

5. Discipline Rules for Students with Disabilities

- a. Federal and state laws impose particular requirements regarding discipline of students identified as having a disability or when the school has sufficient notice of a disability. Discipline of such students must comport with the requirements set forth in [Policy 5006](#) and [Utah Special Education Rules](#) for students with disabilities.

H. Remedial Measures and Disciplinary Sanctions

1. Remedial Measures

- a. Continued school attendance subject to the terms of a remedial discipline plan prepared to correct the violation. This remedial measure is available only where the violation is for willful disobedience, defiance of authority, or disruptive behavior when such conduct is not of such a violent or extreme nature that immediate removal from school would be required.
- b. Continued school and class attendance accompanied by the student's parent for a designated period of time. This remedial measure is available only with the consent of the student's teacher or teachers and the agreement of the student's parent. The parent must agree to attend all of the student's classes for each day of the suspension. If the parent fails to attend class with the student, the student shall then be subject to suspension or other discipline in accordance with this policy.
- c. In-school suspension. Attendance in a designated in-school suspension program. Students shall be instructed in the essential elements of the courses in which they are enrolled at the time of removal.
- d. Home-based instruction: Instruction at home, provided that combined days of suspension and assignment to home-based instruction shall not exceed ten (10) school days in a trimester.
- e. Peer Court (for 6th-12th graders)
 - 1) Box Elder School District operates a Peer Court under the Utah Youth Court Diversion Act as a diversion program for students that have been identified by school administrators as having committed acts which indicated a need for an intervention.
 - 2) Referrals for Peer Court
 - a) The determination of whether a Peer Court referral is warranted shall be made by the school administrator in consultation.
 - b) Students may be referred to Peer Court as an appropriate behavior response for Class C type misdemeanors including disorderly conduct, petty theft, trespassing, possession/use of illegal substances, vaping.
 - 3) Procedures for Peer Court
 - a) The Director of Student Services or designee along with community Police Departments is responsible for facilitating routine Peer Court meetings.

- b) The Peer Court Facilitator shall conduct regular meetings at the routinely appointed time and place.
- c) The cost to the student referred to Peer Court is \$25.

4) Determinations from Peer Court

- a) Box Elder School District does not make a determination of whether or not a student engaged in particular conduct, instead participation in peer court presumes the student engaged in conduct and the peer court provides a solution and encourages restorative practices.

<https://www.utahyouthcourts.com/>

- f. Voluntary transfer to another school, campus, community based alternative school or other special program within the District, subject to the admission criteria of such alternative programs.
- g. Withholding grade reports, diplomas and transcripts. If the District determines that school or District property has been lost or willfully cut, defaced or otherwise injured by a student, the District may withhold the issuance of official written grade report, diploma and transcript of the student responsible for the damage or loss until the student or student's parent has paid for the damages.
 - 1) If the student and the student's parents are unable to pay for the damages or if it is determined by the school in consultation with the student's parents that the student's interests would not be served if the parents were to pay for the damages, then the District shall provide a program of voluntary work for the student may complete in lieu of the payment. In that case, the school shall release the official grade report, diploma, or transcript of the student upon completion of the work.
 - 2) If the Department of Human Services or a licensed child-placing agency has been granted custody of the student, that student's records, if requested by the Department or agency, may not be withheld from the Department or agency for non-payment of damages under this section.
 - 3) No penalty may be assessed for damages which may be reasonably attributed to normal wear and tear.

[Utah Code § 53G-8-212 \(2021\)](#)

2. Disciplinary Sanctions

a. Detention: Students in grades kindergarten through six may be detained in school after regular school hours in the event the responsible school administrator determines that such action is justified in disciplining the student. No student may be detained after regular school hours until his or her parent has received prior notice of the detention to take place on a particular school day.

1) The notice provided for under this policy need not be completed prior to detention of the student if detention is necessary for the student's health or safety. [Policy 5285 Detention of Students After School Hours](#)

b. Suspension (in-school or out-of-school)

c. Involuntary transfer to another school, campus, community-based alternative school or other special program within the District.

3. Expulsion

I. Authority to Impose Discipline and Due Process

1. The Board of Education hereby delegates to each school principal or assistant principal within the District the authority to suspend a student in the principal or assistant principal's school for up to ten (10) school days, in accordance with this policy.

2. The Board of Education hereby delegates to the superintendent the authority to suspend a student for up to one (1) school year.

3. The Board of Education has the authority to expel a student for a fixed or indefinite period.

[Utah Code § 53G-8-206 \(2025\)](#)

J. Procedures for Imposing Discipline

1. Remedial measures or disciplinary sanctions may be imposed on a student only after it has been determined, following appropriate due process, that the student has committed a violation. The nature of the due process required depends in part on the magnitude of the penalty to be imposed. When a student is accused of sexual harassment, the procedure set out in [Policy 5275](#) and [Policy 3015](#) shall be followed in place of the procedure in this policy.

a. Short-term Out-of-School Suspension

1) Informal due process hearing

- a) A school principal may suspend a student from school for up to ten (10) school days for a violation. Prior to imposing a suspension, the school principal or assistant principal shall meet with the student to discuss the incident(s) and to provide the student an opportunity to respond.
- b) The principal or assistant principal shall then determine whether a violation has occurred and whether suspension or other discipline is appropriate.
- c) In appropriate cases, the principal shall consider and offer the student alternatives to out-of-school suspension, including in-school suspension and parental attendance with the student (where appropriate consent from teachers is obtained). (See [Policy 6012 Parent Classroom Observation](#))

2) Short-term out-of-school suspension pending due process hearing

- a) If the school principal or assistant principal makes an initial determination that the violation warrants long-term suspension or expulsion, the school principal may recommend those sanctions and may impose a short-term suspension pending a hearing on whether those sanctions should be imposed.

b. Departure from school grounds

- 1) A suspended student shall immediately leave the school building and grounds following a determination by the school of the best way to transfer custody of the student to the parent or other person authorized by the parent or applicable law to accept custody of the student.

[Utah Code § 53G-8-206\(5\)\(a\) \(2019\)](#)

c. Notice of short-term out-of-school suspension

d. A suspended student and parent shall be notified:

- 1) If a short-term suspension is imposed, the principal or assistant principal shall immediately provide notice to the student's parent. Notice shall, if possible, be given by telephone. If reasonable efforts to contact the parent by telephone

are unsuccessful, then written notice shall be sent to the parent. The notice, whether verbal or written, shall include the following:

- a) That the student has been suspended from school,
- b) The reason for the suspension,
- c) The period of time for which the student is suspended from school, and
- d) The date, time and place for the parent and student to meet with the principal or assistant principal to review the suspension.
 - i. This meeting shall be scheduled to occur as soon as is practicable, but in all cases prior to the end of the tenth day of the suspension.
- e. Notice of recommended expulsion or long-term suspension. If the principal or assistant principal has recommended that the superintendent expel the student or suspend the student from school for a period longer than ten days, that fact shall be included in the notice to the parent or guardian.
- f. Meeting to review out-of-school suspension
 - 1) At this meeting, the principal or assistant principal shall review with the parent and student the charges and evidence against the student, and shall provide the student and parent with an opportunity to respond.
 - 2) During this meeting, the principal or assistant principal may determine whether the suspension previously imposed should be maintained, whether to adopt an alternative remedial measure, or whether the suspension should be terminated. The principal or assistant principal should also discuss with the parent a plan to avoid recurrence of the problem.

[Utah Code § 53G-8-206\(5\)\(b\), \(c\) \(2019\)](#)

2. Long-term Suspension or Expulsion

a. Due process hearing

- 1) If the principal or assistant principal recommends long-term suspension or expulsion, the administrator shall notify the Superintendent or designee of that recommendation.

- 2) The Superintendent or designee shall then schedule a hearing to be held with the student's parent, the student, and the Superintendent or designee.
 - 3) The hearing shall be scheduled to take place prior to the tenth day of the student's suspension where possible.
- b. Notice of Hearing
- 1) The Superintendent or designee shall provide written notice of the date, time, and place of the hearing to the student and student's parent so as to afford a reasonable opportunity for preparation.
 - a) The notice shall include a statement of the charges against the student, that a recommendation has been made for suspension for more than 10 days or for expulsion and the period of time for which suspension or expulsion has been recommended.
 - b) The statement of the allegations against the student shall include the nature of the evidence and the names of any witnesses whose testimony may be used against the student unless confidentiality is required due to the necessity to protect student witnesses.

Wagner v. Ft. Wayne Community Schools, 255 F. Supp. 2d 915 (N.D. Ind. 2003)

3. Hearing Procedures

- a. The Superintendent or designee shall preside at and conduct the hearing at the appointed time and place.
- b. The District and the student may each be represented by a person of their choice.
- c. Each party may present testimony of witnesses or other evidence, may cross-examine witnesses and may make legal arguments relevant to the issues. However, the District may present hearsay evidence if confidentiality is required due to the necessity to protect witnesses.

Wagner v. Ft. Wayne Community Schools, 255 F. Supp. 2d 915 (N.D. Ind. 2003)

- d. Decision

- 1) At the conclusion of the hearing, the Superintendent or designee shall make a final determination of the matter and shall state his or her determination to those attending the hearing.
- 2) The determination shall then be placed in writing and mailed to the parent.
- 3) Upon a finding that the student has engaged in conduct warranting discipline, the Superintendent or designee may determine what discipline or remedial measures are appropriate for the conduct.
- 4) If the Superintendent or designee determines that the appropriate sanction is expulsion, that sanction must be authorized by the Board of Education.
- 5) Other than expulsion, the Superintendent or designee may impose any of the available remedial measures or sanctions determined to be appropriate.
- 6) In determining the appropriate sanction, the Superintendent or designee shall consider whether alternatives to suspension are appropriate or available.

[Utah Code § 53G-8-206 \(2019\)](#)

[Utah Code § 53G-8-207 \(2019\)](#)

e. Appeals

- 1) A student or parent on behalf of a student may appeal the determination of the Superintendent or designee to the Board of Education by filing a written notice of appeal with the Superintendent or designee within 10 days of the date the decision of the Superintendent or designee is mailed to the student. No further hearing will be held.
- 2) The Board shall review the evidence submitted to the Superintendent or designee and the written determination of the Superintendent or designee.
- 3) The Board may affirm the Superintendent or designee decision or modify the Superintendent or designee decision.
- 4) The Board's written decision shall be issued within 30 days of receipt of the student's written notice of appeal.

f. Board evaluation of expulsion recommendation

- 1) If the Superintendent or designee recommends expulsion for an indefinite or definite period of time, then the Superintendent or designee will transmit that

recommendation to the Board of Education along with the record of evidence submitted to the Superintendent.

- 2) The Board may review the recommendation based on this record or may, at its sole discretion, accept further evidence.
- 3) Following its review, the Board may accept, modify, or reject the recommendation, or impose other disciplinary sanctions. This decision is final.

[Utah Code § 53G-8-206\(3\) \(2019\)](#)

g. 45-day review of mandatory one-year expulsions

- 1) Where a student has been expelled for one year because of a violation involving a weapon, explosive, or flammable material, a hearing shall be held within 45 school days of the imposition of the expulsion.
 - a) What conditions must be met by the student and the student's parent for the student's return to school, including conditions or restrictions required as part of a student reintegration plan;
 - b) Whether the student should be placed on probation in a regular or alternative school setting, and if so, what conditions must be met by the student to assure the safety of students and staff at the school where the student is placed; and
 - c) If it would be in the best interest of both the School District and the student to modify the expulsion term to less than a year, giving highest priority to providing a safe school environment for all students;
 - d) If the Superintendent or designee determines that the student should return to school prior to the expiration of the one-year expulsion term conditioned on compliance with the conditions established by the Superintendent or designee, then the Superintendent or designee shall submit that recommendation to the Board of Education. If the Board of Education approves the return, the student may return to school pursuant to the conditions established.

[Utah Code § 53G-8-205\(2\)\(b\) \(2025\)](#)

h. Denial of admission and reporting

- 1) A student may be denied admission to a public school on the basis of having been expelled from that or any other school during the preceding 12 months.

[Utah Code § 53G-8-205\(3\) \(2025\)](#)

K. Evidence in Student Hearings

1. All student disciplinary hearings shall be conducted by the Board or its designee in an executive session.
2. All evidence presented in such hearings shall constitute student educational records and shall be treated as “confidential”.
3. The District hereby designates all student records as “protected” under the Government Records Access Management Act. The names of students giving statements used in a student hearing involving other students may be protected and redacted where necessary to protect the students from threats of harm or interference with the educational process.

L. Notification of Offense on School Property

- a. Whenever a minor commits an offense on school grounds when school is in session or at a school sponsored activity and that information is reported to or known by a school employee, the school employee shall notify the principal. After receiving such a notification, the principal shall notify appropriate law enforcement personnel as well as school and District personnel who the principal determines should be informed.

[Utah Code § 53G-8-510 \(2024\)](#)

M. Sexual Crimes or Serious Offenses by Students

1. For purposes of this section: “serious offense” means any of the following:
 - a. a violent felony as defined in [Utah Code § 76-3-203.5](#), or
 - b. an offense that is a violation of [Utah Code Title 76, Chapter 6, Part 4](#), theft and the property stolen is a firearm; or
 - c. an offense that is a violation of [Utah Code Title 76, Chapter 11](#), Weapons
2. “Sexual crime” or “sexual misconduct” means any conduct described in:

- a. [Utah Code Title 76, Chapter 5, Part 4, Sexual Offenses](#), or
- b. [Utah Code Title 76, Chapter 5b, Sexual Exploitation Act](#), or
- c. [Utah Code § 76-7-102](#), incest, ~~or~~
- d. ~~[Utah Code § 76-9-702](#), lewdness, or~~
- e. ~~[Utah Code § 76-9-702.1](#), sexual battery.~~
- f. **It does not include enticing a minor, lewdness involving a child or failure to report child sexual abuse material by a computer technician.**

[Utah Code § 53G-8-201 \(2025\)](#)

[Utah Code § 80-6-103\(1\)\(d\) \(2025\)](#)

3. When a student commits a serious or sexual crime or sexual misconduct on school property, the impact of that misconduct on the school or school facility where the misconduct occurred shall be considered in determining both the discipline to be imposed and the conditions for the student to return to school.
 - a. Where the misconduct was **a sexual crime or forcible felony** directed at another student or a school employee, the student may not return to a school where the victim attends or works.
 - 1) In which circumstance, the parent will be responsible for transportation to and from school.

[Utah Code § 53G-8-203\(4\)\(b\)\(ii\) \(2025\)](#)

[Utah Code § 53G-8-213\(5\) \(2025\)](#)

4. When a student commits a serious offense or sexual crime or sexual misconduct in connection with engaging in hazing, the discipline shall include loss of membership in or participation with the related team, organization, program, club, or event and unless a specific substantial justification is established otherwise shall also result in the student being permanently ineligible to participate in any extracurricular activity or association in the District.

[Utah Code § 53G-8-203\(4\)\(b\)\(i\) \(2025\)](#)

5. When a student is suspended or expelled from school because the student has committed a serious offense or sexual crime or sexual misconduct, or when a juvenile court or law enforcement agency provides notice as addressed in [Policy](#)

[5380](#), a student reintegration plan shall be established for the student's return to school as provided for in [Policy 5380](#).

[Utah Code § 53G-8-203\(4\)\(b\) \(2025\)](#)

[Utah Code § 53G-8-213 \(2025\)](#)

N. Education of Students Subject to Discipline

1. The educational services that will be provided to students subject to discipline will depend upon the nature of the discipline.
 - a. Students subject to remedial measures such as a remedial discipline plan, class attendance with a parent, or in-school suspension will continue to receive educational services from the District according to the remedial measure. A student transferred to another school or program within the District will receive educational services through that school or program.
 - b. Parent and District responsibilities
 - 1) If a student is expelled or suspended for more than 10 days, it is the responsibility of the student's parent to undertake an alternative education plan which will ensure that the student's education continues during the period of the suspension or expulsion.
 - 2) The parent shall work with designated school officials to determine how that responsibility might best be met through private education, alternative programs offered by the District, or other alternatives which will reasonably meet the student's educational needs.
 - 3) Costs for educational services not provided by the District are the responsibility of the student's parent.

[Utah Code § 53G-8-208 \(2020\)](#)

c. Review of student progress

- 1) The District shall contact the parent of each suspended or expelled student under the age of 16 at least once per month to determine the student's progress.

[Utah Code § 53G-8-208\(4\)\(b\) \(2020\)](#)

d. Record of disciplined students

- 1) The District shall maintain a record of all suspended or expelled students and a notation of the recorded suspension or expulsion shall be attached to the student's transcript.

[Utah Code § 53G-8-208\(4\)\(a\) \(2020\)](#)

O. Readmission of Suspended or Expelled Students

1. Suspended students

- a. A suspended student may not be readmitted to a public school until the student and the student's parent or guardian have met with a designated school official to review the suspension and have agreed with the school official upon a plan to avoid recurrence of the violation resulting in suspension.
- b. At the discretion of the principal, the student may be readmitted if the student and the student's parent have agreed to participate in such a meeting.
- c. However, a suspension may not extend beyond ten (10) days unless the student and the student's parents have been given a reasonable opportunity to meet with a designated school official to respond to the allegations and proposed disciplinary action.

2. Expelled students

- a. The superintendent or his or her designee shall review the expulsion sanction of each expelled student at least once per year and shall report the conclusions of such review to the Board of Education.
- b. The superintendent or his or her designee may make recommendations regarding whether such sanction should be modified or removed, and what conditions, if any, should be imposed on the student's readmission.
- c. If the Board has expelled a student for a set period of time and has not otherwise specified, at the expiration of that expulsion term a student may enroll at his or her area school on the same terms as a new student.

P. Information Regarding SafeUT Crisis Line

1. The SafeUT Crisis line established by the State through the Huntsman Mental Health Institute provides crisis intervention, including suicide prevention, to

individuals experiencing emotional distress or psychiatric crisis. It also provides means for an individual to anonymously report

- a. unsafe, violent, or criminal activities, or the threat of such activities at or near a public school;
 - b. incidents of bullying, cyberbullying, harassment, or hazing; and
 - c. incidents of physical or sexual abuse committed by a school employee or school volunteer.
2. The Board shall inform students, parents, and school personnel about the SafeUT Crisis Line.

[Utah Code § 53B-17-1202\(1\) \(20192024\)](#)
[Utah Code § 53B-17-1204\(43\) \(20192024\)](#)

Q. Response to SafeUT Crisis Line Reports

1. The District shall respond to reports received through the SafeUT Crisis Line in accordance with models developed by the State Board of Education.

[Utah Code § 53G-8-203\(1\)\(i\) \(2025\)](#)

NOTICE OF SHORT-TERM SUSPENSION

We have attempted to contact you concerning the short-term suspension of your child. _____ (student name) has been suspended from school for _____ (reason). The dates of suspension have been set as _____ to _____.

_____ A meeting has been scheduled to review the suspension with _____ (principal's name) on _____ (date) at _____ (time) at _____ (place). Please plan to attend this meeting along with your child. If you are unable to attend at this time, please contact _____ to reschedule. This meeting must be held prior to the end of the suspension term in order for your child to return to school.

[In case of expulsion or long-term suspension add:]

_____ It has been recommended to the Superintendent that your child be (expelled or suspended longer than ten days). You will be contacted when a decision has been made. A meeting will then be scheduled with the Superintendent.

Thank you,

Principal or assistant principal

Safe School Suspension Notification (Policy 5005)

Student-	Date-
Address-	Phone-

Dear Parent or Guardian:

We regret to inform you that it has become necessary to suspend the above student for a safe school violation Contact Liz Ellis at Box Elder School District at 435-734-4800 x5446 for a return to school meeting. Call today to set up an appointment. This suspension from school is for a period of time necessary to complete a conference with you. The conference should be scheduled today. **We will need a Parental Conference with you, your student and Megan Bushnell for further action.**

This school suspension takes effect from:

Beginning Date	Time
End Date-	Time-

Your student must not be on school grounds during the suspension. If he/she is on campus during the suspension, it is considered trespassing. This includes any evening activity sponsored by the school. If your student is on campus or loitering on the streets adjacent to the school, he/she violates Brigham City Code, State Law, and Board of Education Policies. Please follow these instructions and avoid additional penalties.

Sincerely,

School Administration

SCHOOL SUSPENSION/EXPULSION RECOMMENDATION FORM

Student Information:

Student Name: _____
Grade Level: _____
Date of Incident: _____

Incident Details:

Description of Misconduct (Attach additional documentation if needed):

Previous Disciplinary Actions Taken (Check all that apply):

- Verbal Warning
- Parent Conference
- In-School Suspension
- Short-term Suspension (under 10 days)
- Behavioral Contract
- Other (specify): _____

Recommendation:

- Long-Term Suspension (more than 10 days)
- Expulsion

Justification for Recommendation:

Principal's Signature

Date

POLICY 5009

Admissions and Attendance: Kindergarten

- A. The Board of Education provides kindergarten classes free of charge for kindergarten children residing within the District.

[Utah Code § 53G-7-203\(2\)\(a\) \(2024\)](#)

- B. Half-Day Kindergarten

1. For the students of each parent who requests half-day kindergarten, the District will provide a full-curriculum half-day kindergarten option for students which meets the standards for half-day kindergarten established by the State Board of Education. A half-day kindergarten student who is enrolled in a class that includes full-day kindergarten students will receive instruction that at least meets the minimum standards for half-day kindergarten established by the State Board of Education.

[Utah Code § 53G-7-203\(2\)\(b\)\(i\), \(vi\) \(2024\)](#)

2. When a parent requests kindergarten registration for a student, the parent shall be provided the option to register for a designated full-curriculum half-day kindergarten. The parent shall also be informed of this registration option through email, posters, or other announcements. Parents shall also be informed regarding the additional educational resources and opportunities available to parents who select the half-day kindergarten option.

[Utah Code § 53G-7-203\(2\)\(b\)\(ii\), \(v\) \(2024\)](#)

3. **When** If enrollment of half-day kindergarten students at an individual school or a regional school exceeds 18 students **by March 15**, a dedicated half-day kindergarten class shall be designated and the school shall be designated as a half-day kindergarten provider for the improvement of recruiting teachers that prefer half-day teaching.

[Utah Code § 53G-7-203\(2\)\(b\)\(iii\), \(iv\) \(2024\)](#)

Policy 5274

Participation in Sex-Designated Athletic Activities, Programs, and Events

A. Definitions

1. “Sex” means an individual’s biological sex, either male or female, at birth, according to distinct reproductive roles as manifested by:
 - a. sex and reproductive organ anatomy
 - b. chromosomal makeup; and
 - c. endogenous hormone profiles.
2. “Female” means the characteristic of an individual whose biological reproductive system is of the general type that functions in a way that could produce ova.
3. “Male” means the characteristic of an individual whose biological reproductive system is of the general type that functions to fertilize the ova of a female.
4. “Co-ed” or “mixed” means that a team is composed of members of both sexes who traditionally compete together.

[Utah Code § 53G-6-901\(1\) \(2022\)](#)

[Utah Code § 68-3-12.5\(12\), \(18\), \(33\) \(2025\)](#)

B. Designation of School Athletic Activities and Teams

1. Each school in the District shall designate each of its school athletic activities and teams as designated for male students, designated for female students, or coed or mixed. In making the designation for activities and teams which are interscholastic activities governed by the Utah High School Activities Association (“UHSAA”), the school shall consider the listing of girls’ teams, boys’ teams, and mixed teams established by the Association.

[Utah Code § 53G-6-902\(1\)\(a\) \(2022\)](#)

[Utah High Schools Activities Association Handbook 2024-2025 pg. 60](#)

C. Participation in Sex-Designated Athletic Facilities, Programs, and Events

1. A male student is not entitled to and may not access, use or benefit from a school or District athletic facility, program, or event which is designated for females. A female student is not entitled to and may not access, use, or benefit from a school or District athletic facility, program, or event which is designated for males. **However, a student may participate in a sex-designated interscholastic activity governed by the UHSAA which does not correspond with the sex designation on the student's unamended birth certificate if the student has obtained eligibility approval from the School Activity Eligibility Commission and the student otherwise qualifies to participate in the activity.**

[Utah Code § 63G-31-201\(3\)\(b\), \(c\) \(2025\)](#)

[Utah Code § 53G-6-1004\(1\) \(2025\)](#)

POLICY 5305

Student Use of Electronic Devices

A. Purpose

1. ~~The Board of Education recognizes that uncontrolled use of electronic devices often disrupt student learning time, may contribute to cheating, and may also be used inappropriately to photograph and/or contact other students without their consent.~~ While in some instances the possession and use of electronic devices by a student at a school may be appropriate, often the possession and use of such devices or objects by students at school can have the effect of distracting, disrupting and intimidating others in the school setting and leading to opportunities for academic dishonesty and other disruptions of the educational process. The purpose of this policy is to vest in school administrators' authority to enforce reasonable rules relating to such objects or devices in the public schools. Some electronic devices used by students may be owned by the District and provided to students for their use. This policy also addresses standards for student use of such District-owned devices.

[Utah Admin. Rules R277-495-3 \(October 8, 2024\)](#)

B. Definitions

1. "Classroom hours" means the time during which a student receives scheduled, teacher-supervised instruction that occurs:
 - a. In a classroom setting (either physical or virtual);
 - b. during regular school operating hours, and
 - c. as part of an approved educational curriculum.
 - d. "Classroom hours" does not include:
 - 1) Lunch periods;
 - 2) Recess;
 - 3) Transit time between classes;

- 4) Study halls (unless directly supervised by a qualified instructor);
- 5) After-school activities unless part of an approved extended learning program;
or
- 6) Independent study time occurring outside of scheduled instruction.

[Utah Code § 53G-7-227\(1\)\(c\) \(2025\)](#)

2. "Cellphone" means:

- a. A smartphone, a feature phone, a mobile phone, a satellite phone, or a personal digital assistant that incorporates capabilities similar to a smartphone, feature phone, mobile phone, or satellite phone;
- b. A smart watch, as defined below; or
- c. Emerging technology, as defined below.

[Utah Code § 53G-7-227\(1\)\(a\) \(2025\)](#)

3. "Smart watch" means a wearable computing device that closely resembles a wristwatch or other time-keeping device with the capability to act in place of or as an extension of an individual's cellphone. It does not include a wearable device that can only tell time, monitor an individual's health informatics, receive and display notifications or information without the capability to respond, or track the individual's location.

[Utah Code § 53G-7-227\(1\)\(e\) \(2025\)](#)

4. "Emerging technology" means any device that has or will be able to act in place of or as an extension of an individual's cellphone. It does not include devices provided or required by the school.

[Utah Code § 53G-7-227\(1\)\(d\) \(2025\)](#)

5. "Electronic device" means a **cellphone and any other kind of** device that is used for audio, video, or text communication or any other type of computer or computer-like instrument.

[Utah Admin. Rules R277-495-2\(2\) \(October 8, 2024\)](#)

[Utah Admin. Rules R277-495-4\(1\)\(a\) \(October 8, 2024\)](#)

6. "District-owned electronic device" means an electronic device which is identified as being owned, provided, issued, or lent to a student by the District.

[Utah Admin. Rules R277-495-2\(6\) \(October 8, 2024\)](#)

7. "Guest" means an individual who is not a student, employee, or designated volunteer of the District who is on school property or at the site of a school-sponsored activity or event.

[Utah Admin. Rules R277-495-2\(3\) \(October 8, 2024\)](#)

8. "Inappropriate matter" means pornographic or indecent material as defined in [Utah Code § 76-5c-208\(1\)\(a\)\(iii\)](#) and [Utah Code § 53G-10-103](#).

[Utah Admin. Rules R277-495-2\(4\) \(October 8, 2024\)](#)

9. "Individualized suspicion" means:

- a. Information that an individual has violated a policy;
- b. This is generally required for a constitutional search (including a search of personal belongings);
- c. Exceptions are possible when the privacy interests implicated by a search are minimal and where other safeguards are available;
- d. This standard is not as exacting in the public school setting as in criminal law.

10. "Medical necessity" means:

- a. A student's illness, with or without a health care professional's documentation; or
- b. A student's recurring illness or medical problem(s).

11. "Parent" is the person(s) who has legal responsibility for the student's education.

12. "Reasonable suspicion"

- a. Reasonable suspicion need not be based on a single factor, but can be based on the totality of the circumstances;
- b. It can be based on the aggregate effect of all information available at the time of a search;

- c. It does not require absolute certainty, but only “sufficient probability,” the sort of common-sense conclusion about human behavior upon which practical people are entitled to rely.

C. Use of District-Owned Electronic Devices

1. District-owned electronic devices must be used in accordance with the specific rules and conditions related to the issuance of the device to the student, including rules on care and maintenance of the device, any restrictions on personal uses of the device, and rules relating to installation or use of software on the device. Students may not use any District-owned electronic device to access inappropriate matter, nor may students use any District-owned electronic device to hack (obtain unauthorized access or interfere in any way with) any network or any electronic device. Students may not use any District-owned electronic device in any way that significantly impairs academic excellence. Students may not use any District-owned electronic device in ways that bully, humiliate, harass, or intimidate school-related individuals, including students, employees, or guests. Regardless of location, use of District-owned electronic devices must comply with [Policy 4178 Internet Use](#), [Policy 5270 Student Rights and Responsibilities: Bullying, Cyberbullying, Hazing, and Abusive Conduct](#), and other student conduct policies.

[Utah Admin. Rules R277-495-4\(1\)\(b\), \(c\), \(e\) \(October 8, 2024\)](#)

2. District-owned electronic devices are the responsibility of the students to whom they are issued, both with respect to loss or damage of the device and with respect to misuse of the device. When the recipient student allows another to use a District-owned electronic device, the recipient student is jointly responsible for any misuse of the device.

[Utah Admin. Rules R277-495-4\(2\)\(d\) \(October 8, 2024\)](#)

3. Students have no expectation of privacy regarding the contents or use of District-owned electronic devices. The devices shall have filtering software or other restrictions in place to prevent students from accessing inappropriate matter. However, the failure of such filtering software or mechanisms does not prevent a student from being disciplined for accessing inappropriate matter. Teachers or administrators may directly or remotely view, control, search, or otherwise access District-owned electronic devices at any time.

[Utah Admin. Rules R277-495-4\(1\)\(c\) \(October 8, 2024\)](#)

4. District-owned electronic devices remain the property of the District. Use of a District-owned electronic device in violation of any District policy may result in the

device being confiscated from the student, which may result in missed assignments, inability to complete required assessments, and possible loss of credit or academic grade consequences, in addition to any other appropriate disciplinary sanctions.

[Utah Admin. Rules R277-495-4\(2\)\(b\), \(5\)\(c\) \(October 8, 2024\)](#)

D. Student Use of Cellphones

~~E. The following will govern student use of electronic devices including, tablets, smart phones, a smart or electronic watch, earbuds (wireless or wired), a virtual reality device, and cameras. Students may not use cellphones during classroom hours except under the specific circumstances outlined in the following section.~~

- ~~1. Students may have cellphones in their possession during classroom hours possess these items while in school and at school activities.~~
- ~~2. All electronic devices Cellphones must remain out of sight during classroom hours AND will be turned off, not used, and be kept out of sight during class time.~~
- ~~3. A cellphone may be confiscated if a student uses it during classroom hours.~~
- ~~4. Confiscated cellphones may be retrieved by individuals designated by the school. Students may also be subject to school discipline.~~
- ~~5. A school shall, by written policy, establish a warning schedule for student violations which all school employees shall follow.~~
- ~~6. Student cellphones inappropriately used or disclosed may be subject to search by school administrators based on reasonable suspicion.~~

[Utah Code § 53G-7-227\(3\) \(2025\)](#)

[Utah Admin. Rules R277-495-4\(2\)\(b\), \(5\)\(c\) \(October 8, 2024\)](#)

- ~~7. Students may use cellphones during classroom hours as follows:
 - ~~a. To address a medical necessity.~~
 - ~~b. As provided in the student's IEP or Section 504 accommodation plan~~
 - ~~c. To use the SafeUT Crisis Line.~~
 - ~~d. To respond to an imminent threat to the health or safety of an individual.~~~~

- e. To respond to a school-wide emergency.

[Utah Code § 53G-7-227\(2\)\(a\) \(2025\)](#)

[Utah Code § 53G-17-1202 \(2024\)](#)

[Utah Admin. Rules R277-495-4\(5\)\(d\) \(October 8, 2024\)](#)

F. General Standards for Student Use of Electronic Devices

1. Students may not use any electronic device to access inappropriate matter while on school property or while using District connectivity. Students may not use any electronic device to hack (obtain unauthorized access or interfere in any way with) any school network or any District electronic device or electronic device of a person associated with the school. Students may not use any electronic device in ways that bully, humiliate, harass, or intimidate school-related individuals, including students, employees, or guests. Use of student electronic devices at school must comply with [Policy 4178](#). Regardless of location, use of student electronic devices must comply with [Policy 5270](#), and other student conduct policies. Misuse of student electronic devices in a manner that causes disruption at school or school-sponsored activities, programs, or events may result in discipline under the school disciplinary policies (including where warranted suspension or expulsion) and may result in notification to law enforcement authorities.

[Utah Admin. Rules R277-495-4\(1\)\(c\), \(2\)\(b\), \(f\) \(October 8, 2024\)](#)

2. Use of a student electronic device in violation of this or other District policies may result in confiscation of the device as provided herein, may result in the school contacting a parent to address the violation, and may result in such other disciplinary sanctions as provided for under this or other student conduct policies. In addition, where such use is in violation or believed to be in violation of an applicable law, regulation, or ordinance, school administrators or teachers may notify law enforcement or other appropriate authorities and the student may be subject to criminal or other penalties provided by law.

[Utah Admin. Rules R277-495-4\(2\)\(c\), \(e\) \(October 8, 2024\)](#)

3. Students may not be required to use a privately owned electronic device to complete course work.

[Utah Admin. Rules R277-495-4\(2\)\(g\) \(October 8, 2024\)](#)

4. ~~Policies governing student use of electronic devices before school, between class times, during their lunch and/or recess periods and during and after school activities will be determined at the school level.~~

- ~~5. Electronic devices with photography capabilities will not be operated while a student is in a restroom, dressing room, or any other location where photography may be inappropriate.~~

G. Consequences for Violation of Policy

1. Student will receive one warning prior to discipline for violation of this policy, as determined by the school.
2. Parent(s) or their designated individuals, upon identification, may retrieve their student's electronic device during school hours or by appointment.
3. A school may impose other consequences for a student's violation of the electronic device policy only following notice of such policy to the school community. Such penalties are not exhaustive and more than one penalty may be imposed, if warranted. Such penalties may include:
 - a. loss of electronic device privileges
 - b. disciplinary letter
 - c. in-school suspension
 - d. suspension
 - e. loss of extracurricular or honor privileges or recognition
4. If students are defiant and will not cooperate with school administrators and/or will not surrender electronic device(s), the designated school administrator may take appropriate action for the safety and well-being of the student and other students or employees at the school. The school principal or designee shall notify a parent immediately of additional penalties.

H. Reporting misuse of electronic devices

1. Students should report any misuse of electronic devices by an employee to the principal or other appropriate administrator. Students should report misuse of electronic devices by other students to a teacher or an administrator. Misuse of electronic devices by guest should be reported to the principal or other appropriate administrator.

[Utah Admin. Rules R277-495-4\(4\)\(b\) \(October 8, 2024\)](#)

I. Training

1. Each school shall, within the first 45 days of each school year, provide school-wide or in-classroom training to students that covers:
 - a. The District's internet and electronic device policies ([Policy 4178](#) and [Policy 5270](#));
 - b. The importance of digital citizenship;
 - c. The District and school's student conduct and discipline policies;
 - d. The benefits of connecting to the internet and using the school's internet filters while on school premises; and
 - e. The discipline related consequences of violating internet and electronic device policies.

[Utah Admin. Rules R277-495-5 \(October 8, 2024\)](#)

J. Notice to Student and Parents of Policy

1. A copy of this policy shall be made available in printed form at the District offices and a copy of this policy or a clear electronic link to this policy shall be made available on the District's website. Individual school policies shall be made available in printed form at the school offices and a copy of those policies or a clear electronic link to those policies shall be made available on the school's website. Parents and students shall receive annual written notice of District and school electronic device policies, which may be satisfied by the website posting, publishing the policy in a school handbook or directory, sending the policy to the student's home or any other reasonable means.

[Utah Admin. Rules R277-495-3\(4\), \(5\) \(October 8, 2024\)](#)

2. Parents and students shall receive notice of changes in District or school electronic device policies in a timely manner and through reasonable means.
3. A copy of the most current policy shall always be available in the main office of the school and shall be posted online on the school website, if a school has a website.
4. Schools may require that parents return a copy of the policy with signature indicating that parents have had access to the policy.

5. Information to parents should include exceptions to the policy and potential consequences for students. Information to parents shall provide clear information of how best to contact students during school hours or activities, in lieu of immediate contact by electronic device.
6. Students and parents shall be notified that law enforcement may be contacted, at school's discretion, if circumstances warrant such contact.

K. Confiscated Student Electronic Devices

1. Only licensed school personnel (unless other employees are specifically identified in policy) may confiscate student electronic devices. Licensed school employees are discouraged from searching or reviewing material or numbers stored on student electronic devices except with reasonable suspicion that would warrant a search. Licensed school employees may search an electronic device based on their reasonable suspicion that the student has violated this policy or another District policy. To the extent justified by the nature of the violation for which the reasonable suspicion exists, the search may include text messages, photo files, and calls (recent, missed, or dialed).
2. Schools will do their best to guard and protect confiscated student electronic devices, but are not responsible for loss, damage, or theft.
3. Schools will make a good faith effort to notify parent(s) or their designated individuals that a student's electronic device is in the school's possession and, time and resources permitting, will maintain possession of such devices until the end of the school year, at which time the school may dispose of the device. Prior to disposal of devices, schools shall attempt to clear all personal data.

L. Other Provisions

1. Picture taking or video or audio recording by students is strictly forbidden in school or school activity private areas, such as locker rooms, counseling sessions, washrooms, and dressing areas. Students are further prohibited from using electronic devices to transmit any such recordings. Students are prohibited from using electronic devices in any way which would cause invasions of the reasonable privacy expectations of students or school staff or guest.

[Utah Admin. Rules R277-495-4\(5\)\(a\) \(October 8, 2024\)](#)

2. Any inappropriate use of electronic devices or the use of these electronic devices to threaten or harass other students or school employees, regardless of whether the

individual directed, consented to, or acquiesced in the conduct, or voluntarily accessed the electronic communication, will result in the immediate confiscation of the device. Electronic devices that contain images of minors in a nude or semi-nude state will be confiscated and turned over to law enforcement. Confiscated electronic devices will be returned to the parent of the student when the school has completed any investigation and the issue has been completely resolved.

- a. Any use of an electronic device or camera to record sounds or images or otherwise capture material in an unauthorized setting or at an unauthorized time shall subject the user of the device to increased discipline based on the circumstances and whether the student has been involved in prior violations of this policy.
 - 1) The use of any electronic device or camera to threaten, bully, intimidate or embarrass another or to capture and transmit test information or any other information in a manner constituting fraud, theft or academic dishonesty will result in appropriate discipline.
 - b. The use of any electronic device in a manner which may be physically harmful to another person, such as shining a laser in the eyes of another student, will result in appropriate discipline. When a student repeatedly engages in such behavior, the punishment may be increased as is appropriate.
3. Electronic devices that are confiscated for inappropriate use at school may be searched if there is reasonable suspicion to believe that the device has evidence of a violation of a school policy or law. The search must be limited to applications and areas of the device (texts, photo files, calls) where evidence of the violation may be contained, based on the information the administrator received. Evidence of a violation of a policy or law may be used for disciplinary action, and may be turned over to law enforcement if the evidence implicates a crime.
 4. If an administrator receives information that an electronic device contains images of minors in a nude or semi-nude state, administrators will confiscate the device and contact law enforcement.
 5. Students bring their electronic devices on school property or to school activities at their own risk. The school is not responsible for lost, stolen or damaged student electronic devices.
 6. Students are strictly responsible for their own electronic devices. If devices are borrowed or taken and misused by non-owners, device owners are jointly responsible for the misuse of the device and policy violation(s) committed with the device.

POLICY 5380

Notification Received from Juvenile Courts

A. Definition of “Serious Offense”

1. “Serious offense” means a violent felony as defined in [Utah Code § 76-3-203.5](#), a violation of [Utah Code Title 76, Chapter 6, Part 4](#), Theft when the property stolen is a firearm, or an offense that is a violation of [Utah Code Title 76 Chapter 11, Weapons](#).

[Utah Code § 80-6-103\(1\)\(d\) \(2025\)](#)

B. Superintendent to Notify Principal

1. Within three days of receiving a notification from juvenile court or a law enforcement agency that a student of the district has been taken into temporary custody for a serious offense, the Superintendent or Superintendent’s designee shall notify the principal of the school that the juvenile attends or last attended. The Superintendent or designee shall inform the principal:
 - a. The name of the student;
 - b. The offense for which the student was taken into custody or admitted to detention; and
 - c. If available, the name of the victim, if the victim is a student of the School District and:

C. Resides in the district; or

D. Attends the same school as the student in custody

1. Within three days of receiving notification of a juvenile court’s disposition and orders following a detention hearing for a student of the District who is alleged to have committed a serious offense, the Superintendent or designee shall inform the principal of the court’s disposition and orders. The Superintendent or designee shall inform the principal:
 - a. The name of the student;
 - b. The offense for which the student was adjudicated;

- c. If available, the name of the victim, if the victim is a student of the District and:
- 1) Resides in the District; or
 - 2) Attends the same school as the student in custody.
2. Within three days of receiving notification of a juvenile court's disposition and orders following a detention hearing for a student of the District who is alleged to have committed a serious offense, the superintendent or superintendent's designee shall inform the principal of the court's disposition and orders.
3. Upon receipt of the information from the Superintendent or designee, the principal shall make a notation in a secure file other than the student's permanent file and shall, with the school multidisciplinary team, use the information to assess the level of threat the student poses, including potential for self-harm, suicide ideation, harm to others, or harm to school property. In making this assessment, the principal and multidisciplinary team shall use an evidence-based threat assessment approved by the State Board of Education.

[Utah Code § 53G-8-402 \(2023\)](#)

[Utah Code § 53G-8-403 \(2024\)](#)

[Utah Code § 80-6-102\(20\) \(2024\)](#)

[Utah Code § 80-6-103 \(2025\)](#)

[Utah Admin. Rules R277-736-3\(1\) to \(3\) \(June 22, 2020\)](#)

E. Dissemination of Information to School Staff

1. The principal and multidisciplinary team shall determine, based on the level of threat posed by the student, the appropriate school staff who should receive the information about the student. In cases where the information demonstrates possible imminent harm to the student or others, the principal may share information as necessary to ensure the safety of the student, the victim, and the school's general population without first consulting with the multidisciplinary team. In determining what information should be shared and which staff members should receive the information, the principal and multidisciplinary team should share only the information and data needed to ensure the safety of the student, the victim, and the school's general population.

[Utah Admin. Rules R277-736-3\(1\), \(4\), \(5\) \(June 22, 2020\)](#)

2. The Superintendent, principal, and any other staff member notified by the principal shall not intentionally cause the information to become public knowledge.

F. Student Reintegration Plan

1. **Unless the offense is a forcible felony, w**Within five school days of receiving a notification from juvenile court or a law enforcement agency that a student of the district has been arrested for, charged with, or adjudicated in juvenile court for a serious offense (**as defined by [Utah Code § 80-6-103\(1\)\(d\)](#)**), the school shall develop a reintegration plan for the student with a multidisciplinary team, the student, and the student's parent or guardian. (**In the case of a forcible felony, the District may elect not to reintegrate the student. However, if the school decides not to reintegrate the student, the District must provide alternative education options for the student.**) The plan must address a behavioral intervention for the student, a short-term mental health or counseling service for the student, and an academic intervention for the student, and (if the offense was a violent felony and was directed at a school employee or another student within the school) notification of the reintegration plan to that employee or student and the student's parent. A student may not be reintegrated into school where a student or staff member has a protective order against the student or where a student or staff member is the victim of a sexual crime committed by the student. The school may deny admission to the student until the reintegration plan is completed. The multidisciplinary team involved in developing the reintegration plan will consist of the District, the juvenile court, the Division of Juvenile Justice Services, a school safety and security specialist, the school safety and security director, and (if applicable) a school resource officer and any other relevant party that should be involved in a reintegration plan. A student resource officer shall be given the opportunity to provide input regarding the safety risks the student may pose upon reintegration. Where a student is on probation, the reintegration plan shall include providing notice to the student resource officer of the school where the student attends of that probation status.

[Utah Code § 53G-8-213 \(2025\)](#)

[Utah Code § 80-6-103\(1\)\(d\) \(2025\)](#)

[Utah Code § 53G-8-203\(4\)\(b\)\(iii\), \(iv\) \(2025\)](#)

G. Action Against Student Based on Information

1. Any action taken against a student based on the information received must be consistent with restorative justice practices. (See [Policy 5270 Student Rights and Responsibilities Bullying, Cyberbullying, Hazing, and Abusive Conduct](#).)

[Utah Admin. Rules R277-736-3\(6\) \(June 22, 2020\)](#)

H. Transfer of Information to Another School

1. Beginning July 1, 2025, the school shall digitally maintain the secure file information regarding the notification or (if available) the student's reintegration plan for one year after receiving a notification from juvenile court or a law enforcement agency and

shall ensure that the secure file follows the student if the student transfers to a different school or local educational agency.

[Utah Code § 53G-8-403\(6\) \(2024\)](#)

Policy 6023

School Climate Surveys

A. Definition

1. For purposes of this policy:
 - a. “School Climate Survey” or “climate survey” means a survey that evaluates a range of aspects of the educational environment to assess perceptions and identify specific strengths and weaknesses within a school. The survey may also include additional questions from the District (subject to compliance with [Policy 3098 Employee Surveys](#) and related statutes).
 - b. “School Community” means relevant stakeholders, including parents, students, administration, school building staff (including teachers), and school resource officers.

[Utah Admin. Rules R277-623-2 \(March 10, 2025\)](#)

[Utah Admin. Rules R277-623-4, \(2\)\(b\) \(March 10, 2025\)](#)

B. Administration of Climate Survey

1. The District may administer a school climate survey, but is not required to do so.
2. If a school climate survey is administered, it shall be given using a State Board of Education approved online provider, and shall be administered at least once every other year, in the opposite year from the Employee Engagement Survey. (See [Policy 3098](#))

[Utah Admin. Rules R277-623-4\(1\)\(a\)\(iii\), \(4\) \(March 10, 2025\)](#)

3. The survey shall be administered to the District’s school community in an anonymous and randomized way, using other languages relevant to the school community where possible and in a form which complies with the Americans With Disabilities Act. Survey participation responses will be collected from all adults (parents and employees) and from at least 400 students, or 35% of the District’s student population, whichever is lower.

[Utah Admin. Rules R277-623-4\(2\) \(March 10, 2025\)](#)

4. A student may request a different survey administrator. The survey may be administered orally to a student if measures are put into place to protect the

confidentiality of the student's responses and if measures are put into place to protect the confidentiality and identity of the survey administrator from the general public.

[Utah Admin. Rules R277-623-4\(3\) \(March 10, 2025\)](#)

C. Confidentiality of Survey Information

1. The responses provided by adults to climate surveys are designated as private information under Policy 6000, and the Utah Government Records Access and Management Act, and access to such information will be allowed only as permitted under that policy and statute. The responses provided by students to climate surveys are student records for purposes of Policy 5100 and FERPA and access to those records will be allowed only as permitted under that policy and statute.

[Utah Admin. Rules R277-623-4\(5\) \(March 10, 2025\)](#)

D. Access to Model Surveys

1. The USBE Model School Climate Survey can be obtained at the Utah State Board of Education offices and online at:

<https://schools.utah.gov/administrativerules/documentsincorporated>

[Utah Admin. Rules R277-623-3\(2\) \(March 10, 2025\)](#)

POLICY 1222

Naming of Facilities

- A. The Board of Education reserves the right and accepts the responsibility to name all new buildings and to rename existing buildings as they deem necessary. The name for any new facility or the renaming of any existing facility must be approved by the Board of Education by a majority vote.
- B. Gifts valued at \$1,000,000 or more ~~and constitute 20% or more of the total value of a new school~~ may be recognized by naming the school for the donor or the donor's designee under the following conditions:
1. The donor is the largest single contributor to the project.
 2. The Board has not already committed to name the school for a previously qualifying donor.
 3. The person for whom the school is named is a well-respected individual whose name will lend dignity and status to the school or facility.
 4. The name will not cause confusion because the name is similar to another previously named school in the District.
- C. Gifts valued at \$250,000 or more and constitute more than ~~210%~~ of the project which facilitate capital improvements at an existing school or District-owned building or the partial construction of a new section of a new building including auditoriums, field houses, stadiums, media centers, computer labs, science centers, etc., may be recognized naming the improvement for the donor or the donor's designee under the following conditions:
1. The donor is the largest single contributor to the project.
 2. The Board has not already committed to name the school for a previously qualifying donor.
 3. The person for whom the school is named is a well-respected individual whose name will lend dignity and status to the school or facility.

4. The name will not cause confusion because the name is similar to another previously named school in the District.
- D. Gifts valued at \$25,000 - \$250,000 toward capital improvements may be recognized with plaques or other appropriate memorials at the location where the gift is used.
1. The gift must make a significant difference to the educational system.
 2. The gift must help achieve a goal established by the school or other educational entity.

POLICY 2217

Transportation – Requests for Field Trips/Activity

- A. Field trips and other off-campus activities requiring transportation may be granted upon request to the principal or designee. The individual school principal requesting such bus transportation will be responsible to arrange payment for each bus used at the rate established by the superintendent. Permission is given for principals to charge students for the use of buses or to raise transportation funds by other means subject to state law and district policies concerning such charges or fund raising. (Reference [Policy 5230 Student Fees/Fee Waiver, Fines, and Charges](#) and [Policy 5320 Student Travel](#))

[Utah Admin. Rules R277-600-6](#)

- B. In accordance with State Risk Management guidelines, only students participating in the field/activity trip event are allowed in the bus. Any others must receive written permission from the Superintendent or a designee. Students riding a bus to such an activity will be required to return by the same means. Exceptions may be made where the parent requests deviation from the policy. Such requests must be in writing and presented to the principal or a designee prior to the departure time.
- C. It is mandatory that at least one school employee adult-supervisor, in addition to the bus driver, accompany all school groups transporting students on all field trips or activity-type trips. The adult supervisor is responsible for the orderly conduct of the students.
- D. The District shall, for a volunteer who will be given unsupervised access to a student in connection with the volunteer's assignment, collect personal identifying information including: current name, former names, nicknames and aliases, date of birth, address, telephone number, driver license number or other government issued identification number, social security number and fingerprints and submit that personal identifying information to the Bureau of Criminal Identification within the Department of Public Safety. The District may not require the volunteer to pay a fee.
- E. In conjunction with the Emergency School Bus Accident Procedure, the school or responsible adult in charge of the field/activity trip will provide a list of names and emergency phone numbers for all passengers boarding the bus. The list will be checked by the adult in charge each time the passengers re-enter the bus to assure that all the passengers are present. The passenger list will be retained by the driver and submitted with the trip request to the Transportation office at the end of the month. Failure to provide a passenger list will result in the cancellation of the trip.

F. Waiver slips are necessary for transporting students on off-campus trips.

1. Bus drivers must not drive a bus more than ten (10) hours per day or be on duty more than 15 hours in a 24-hour period. Field/activity trips that have not returned back to the district by midnight should plan to stay the night at their location, so the driver is not driving fatigued.
2. On overnight trips, bus drivers may not share a room with students or other school personnel nor serve as a chaperone for students. The cost of housing and meals, for the bus driver are included in the cost of the bus and are the responsibility of the school/organization requesting the trip.
3. The use of no more than 2 district white fleet vehicles, such as a suburban, van, car, etc., may be used for smaller groups with written permission of the principal or superintendent in advance. All employees and students riding in a district white fleet vehicle are required to wear a seatbelt. There must be enough seatbelts in the vehicle for every person.
4. District white fleet vehicles may only be driven by a Box Elder School District employee who has completed and has a current Utah Risk Management Driver Training Certification on file with the Transportation Office.
5. Students who participate in UHSAA activities at a high school and attend another school may be provided transportation to the school during the established season for the sport or activity they are participating in.
6. Students will not be allowed to ride in a District bus or District white fleet vehicle, to another school to participate, attend, or practice in non-district sponsored activities.

POLICY 3023

Educator Induction, Mentoring, and Professional Learning

A. Educator Induction Program

1. The District and each school shall develop an educator induction program for educators who are: licensed as associate educators, licensed as professional educators and have less than 3 years of experience teaching in Box Elder School District, and licensed under District-specific licensure during the first 3 years of working in the District. The induction program shall provide for:
 - a. A plan for on-going support and development of an educator, which may include reflective goal setting, implementation of action steps, and evaluation of outcomes that lead to refinement in instructional practice.
 - b. Assistance in meeting the Utah Educator Standards ([Utah Admin. Rules R277-330](#)).
 - c. Mentoring (including observation and feedback beginning early in the program).
 - d. Evaluation consistent with [Policy 3047 Education Evaluation](#), including observation and feedback from the principal.
 - 1) For associate educators, support in meeting the requirements for a professional educator license.

[Utah Admin. Rules R277-308-3 \(April 9, 2024\)](#)

B. Mentoring for Provisional Educators

1. The principal or immediate supervisor of a provisional educator shall assign a mentor for the provisional educator. Mentors serving educators in the District's educator induction program must have received or will receive training in mentoring educators. Where possible, the mentor shall be a career educator with at least three years of experience and performing substantially the same duties as the provisional educator. The mentor shall assist the provisional educator to become effective and competent in the teaching profession and school system, including the Utah Effective Educator Standards. A mentor may not act as the evaluator of an educator

that the mentor is assigned to serve. An educator serving as a mentor may receive compensation for mentoring services in addition to the educator's regular salary.

[Utah Code § 53G-11-509 \(2024\)](#)

[Utah Code § 53G-11-520\(13\) \(2024\)](#)

C. Learning Opportunities for Professional Educators

1. Each year, each District employee holding a professional educator license shall be provided professional learning opportunities which upon completion would enable the employee to complete the equivalent of 20 license renewal hours as defined by [Utah Administrative Rules R277-302-7](#), including trainings required by state law or State Board of Education rule. The District shall maintain documentation of these professional learning activities or shall provide the documentation to the employee. If an employee does not participate in these activities, the District shall notify the employee and the State Superintendent that the employee is not eligible to use the simplified license renewal provisions provided under [Utah Administrative Rules R277-302-4\(1\)\(a\)](#).

[Utah Admin. Rules R277-302-6 \(May 8, 2024\)](#)

D. Professional Learning Standards

1. Professional learning" means a comprehensive, sustained, and evidence-based approach to improving teachers' and principals' effectiveness in raising student achievement. "Evidence-based" means that a strategy (not including reading software) demonstrates a statistically significant effect, of at least a 0.40 effect size, on improving student outcomes based on either strong evidence from at least one well-designed and well-implemented experimental study (as further defined by the State Board of Education) or moderate evidence from at least one well-designed and well-implemented quasi-experimental study (as further defined by the State Board of Education). "Evidence-informed" means that a strategy is developed using high-quality research outside of a controlled setting in the given field (as further defined by the State Board of Education) and includes strategies and activities with a strong scientific basis for use (as further defined by the State Board of Education). Professional development plans shall implement high quality professional learning which meets the following standards:
 - a. It occurs within learning communities committed to continuous improvement, individual and collective responsibility, and goal alignment;

- b. It requires skillful leaders who develop capacity, advocate for professional learning and create support systems for professional learning;
- c. It requires prioritizing, monitoring, and coordinating resources for educator learning;
- d. It uses a variety of sources and types of student, educator, and system data to plan, assess, and evaluate professional learning;
- e. It integrates theories, research, and models of human learning to achieve its intended outcomes;
- f. It applies research on change and sustains support for implementation of professional learning for long-term change;
- g. It aligns its outcomes with:
 - 1) Performance standards for teachers and school administrators as described in rules of the State Board of Education and
 - 2) Performance standards for students as described in the core standards for Utah public schools adopted by the State Board of Education; and
- h. It incorporates the use of technology in the design, implementation, and evaluation of high-quality professional learning practices and includes targeted professional learning on the use of technology devices to enhance the teaching and learning environment and the integration of technology in content delivery; and
- i. It uses evidence-informed core materials and evidence-based instructional practices and intervention materials.

[Utah Code § 53G-11-303\(1\), \(2\) \(2023\)](#)

E. State-Funded Professional Development

1. "Paid professional hours" means hours outside of an educator's contracted hours which are "qualifying time." "Qualifying time" includes the hours spend engaged in professional learning, including time engaged in the professional learning and time spent traveling for the professional learning. "Qualifying time" does not include time spent outside of the professional learning environment or between the professional learning activities or sessions once the professional learning has ended for the day.

[Utah Code § 53F-7-203\(1\) \(2024\)](#)

2. The District shall use the funding provided by the State Board of Education under [Utah Code § 53F-7-203](#) to provide paid professional hours to the following educators: general education teachers, special education teachers, counselors, school administrators, school specialists, student support staff, school psychologists, speech language pathologists, and audiologists. The funds may only be used for ~~educator salary and benefits and may not be used to cover indirect costs~~ the costs authorized in [Utah Code § 53F-7-203](#) and for the types of activities which are set forth below.

[Utah Code § 53F-7-203\(2\) \(2024\)](#)

[Utah Admin. Rules R277-629-3\(3\) \(August 7, 2024\)](#)

3. The paid professional hours provided with this state funding shall provide educators with the knowledge and skills necessary to enable students to succeed in a well-rounded education and to meet the challenging state academic standards and may include activities that
 - a. Improve and increase an educator's:
 - 1) Knowledge of the academic subjects the educator teaches;
 - 2) Time to plan and prepare daily lessons based on student needs;
 - 3) Understanding of how students learn; and
 - 4) Ability to analyze student work and achievement from multiple sources, including how to adjust instructional strategies, assessments, and materials based on the analysis;
 - b. Are an integral part of broad school-wide and District-wide educational improvement plans;
 - c. Allow personalized plans for each educator to address the educator's specific needs identified in observation or other feedback;
 - d. Advance educator understanding of:
 - 1) Effective and evidence-based instructional strategies; and

- 2) Strategies for improving student academic achievement or substantially increasing the knowledge and teaching skills of educators;
 - e. Are aligned with, and directly related to, academic goals of the school or District;
 - f. as determined between an educator and principal, use qualifying time for professional learning that follows a comprehensive evidence-based approach to improving an educator's effectiveness in raising student achievement including trainings, conferences, seminars, workshops, and coursework that is not related to requirements for a degree from an institution of higher education; and
 - g. Include instruction in the use of data and assessments to inform and instruct classroom practice.
 - h. Paid professional hours may also include expenses an educator incurs for professional learning, including registration fees, travel related expenses at the allowable rates established by the Division of Finance under [Utah Code § 63A-3-106](#) and [Utah Code § 63A-3-107](#), required materials, and hourly pay for qualifying time equivalent to the educator's contracted hourly rate in the most recent school year.
- [Utah Code § 53F-7-203\(4\) \(2024\)](#)
4. Each educator who desires to use paid professional hours funded by the State Board of Education shall:
 - a. On or before September 30, create a plan in consultation with the educator's principal on how the educator plans to use the paid professional hours; and
 - b. Before the end of a given fiscal year, provide a written statement to the educator's principal of how the educator used the paid professional hours.
5. If an educator begins employment after September 30, the educator may still qualify for paid professional hours. The paid professional hours may be prorated according to the portion of the school year that the educator is employed.

[Utah Code § 53F-7-203\(5\) \(2024\)](#)
[Utah Admin. Rules R277-629-3\(3\)\(c\) \(August 7, 2024\)](#)

POLICY 3098

Employee Surveys

A. Definition

1. For purposes of this policy, “educator” means a general education classroom teacher, a preschool teacher, a special education teacher, a school-based administrator, or a school-based specialist.

[Utah Admin. Rules R277-325-2\(1\) \(February 7, 2025\)](#)

B. Administration of Engagement Survey

1. ~~Beginning with the 2019-2020 school year and a~~At least every other year thereafter, all educators in the District shall be requested to complete the Utah State Board of Education Model Public Education Engagement Survey through an online provider approved by the State Board of Education or a provider approved by the District. ~~If the District administers a school climate survey, the~~ survey shall be administered in alternating years with the school climate survey.

[Utah Admin. Rules R277-325-4\(1\) \(February 7, 2025\)](#)

2. If the District administers the survey through a provider other than one approved by the State Board of Education, the District shall provide the data from the surveys to the State Superintendent each year by June 30 in the manner required by the State Superintendent.
3. The survey shall be administered so as to allow each educator to remain anonymous and shall ask the educator to identify the educator’s school district. The survey may ask the educator to voluntarily identify the educator’s school and may ask the educator to provide basic nonidentifying demographic data as requested by the State Superintendent. The District may also include additional questions along with the required survey questions. The survey may not request the educator’s CACTUS ID number.

[Utah Admin. Rules R277-325-4\(4\), \(6\)\(a\) \(February 7, 2025\)](#)

C. Administration of Exit Survey

1. At the time of separation from employment, the District shall request all educators who leave employment with the District to complete the Utah State Board of Education Model Public Education Exit Survey through an online provider approved by the State Board of Education or through a provider approved by the District.

[Utah Admin. Rules R277-325-4\(3\) \(February 7, 2025\)](#)

2. If the District administers the survey through a provider other than one approved by the State Board of Education, the District shall provide the data from the surveys to the State Superintendent each year by June 30 in the manner required by the State Superintendent.

[Utah Admin. Rules R277-325-4\(3\) \(February 7, 2025\)](#)

D. Confidentiality of Survey Information

1. All District staff are prohibited from identifying survey participants or to attempting to identify survey participants. Survey results shall be provided only to the Superintendent and the Superintendent's designee or designees. Data from answers to any additional District questions added to the model surveys shall be disseminated only as directed by the Superintendent.

[Utah Admin. Rules R277-325-4\(5\), \(6\)\(a\) \(February 7, 2025\)](#)

E. Access to Model Surveys

1. The USBE model surveys can be obtained at the Utah State Board of Education offices and online at:

<https://schools.utah.gov/administrativerules/documentsincorporated>

[Utah Admin. Rules R277-325-3\(2\) \(February 7, 2025\)](#)

Policy 3208

ESP: Fringe Benefits and Leave of Absence

A. Sick Leave Days

1. Sick Leave shall be earned at the rate of one day per month of full-time employment; less than full time, but more than half time (30 hours per week) employee's sick leave will be prorated. Unused sick leave shall be accumulated without restriction.

B. Unused Sick Leave on Resignation

1. After 10 years of contracted employment, employees who voluntarily resign employment with the district who give notification of intent to resign at least two weeks (10 working days) prior to the intended resignation shall be compensated 10% of their accumulated unused sick leave at the employee's final daily rate times number of adjusted unused sick leave days. Unused sick leave compensation is not available to those who resign in lieu of termination.

C. Life Insurance

1. Life Insurance will be provided to all contracted ESP Employees based on the following amounts: (Double Indemnity)
 - a. Amount of Insurance Hours Worked Per Day
 - 1) \$50,000 Full Time - 12 month contracted
 - 2) \$30,000 All other contracted
 - 3) \$15,000 Spouse and dependent children
 - b. Reduction in Coverage Due to Age
 - 1) We will reduce the life insurance benefit for you and your spouse by the percentage indicated in the table below. This reduction will be effective on the Policy anniversary date following the date you attain the ages shown

below. The reduction will apply to the amount of life insurance in force immediately prior to the first reduction made.

- 2) Reductions also apply if:
 - a) You or your spouse become covered under the Policy; or
 - b) Your or your spouse's coverage increases; on or after the date you attain age 65.

Percentage by which original amount of coverage will be reduced	<u>Your Age</u>	<u>Your % Reduction</u>
	65	35%
	70	60%
	75	75%

- 3) The reduced amount of coverage will be rounded to the next higher multiple of \$500, if not already a multiple of \$500. An appropriate adjustment in premium will be made.
- 4) For complete details of the Life Insurance policy, please see the District Benefits Secretary.
- 5) Death Benefits are also provided in accordance with guidelines of the Utah State Retirement System.

D. Benefits Due Surviving Spouse of a Deceased District Employee

- 1. A contracted employee who dies would have the basic benefits listed below. The employee could also have additional benefits, depending on what voluntary payroll deductions were signed up for. The family would need to contact the District Benefits Secretary, Box Elder School District, 960 South Main, Brigham City, Utah. The family may call the Benefits Secretary at 734-4800 for help in determining what benefits the deceased employee carried.
- 2. Active working employees who work full-time on a 12-month contract would have the following benefits for their designated beneficiary:
 - a. Payment of \$50,000.00 life insurance

- b. Health insurance coverage through the last day of month employee became deceased and then dependents that are covered on insurance would be eligible to apply for COBRA coverage for up to thirty-six months.
 - c. Utah Retirement System has a death benefit. If you are an active member when you die, your beneficiary will receive an insurance payment representing 75% of your highest annual salary.
 - d. Social Security has a survivor benefit.
 - e. USBA – Life Insurance Policy
3. Active working employees who work less than a full-time 12-month contract would have the following benefits for their designated beneficiary:
- a. Payment of \$30,000 life insurance.
 - b. Health insurance coverage through the last day of month employee became deceased and then dependents that are covered on insurance would be eligible to apply for COBRA coverage for up to thirty-six months.
 - c. Utah Retirement System has a death benefit. If you are an active member when you die, your beneficiary will receive an insurance payment representing 75% of your highest annual salary.
 - d. Social Security has a survivor benefit.
 - e. USBA – Life Insurance Policy

E. Vacation

1. 12-month employees shall be granted vacation according to the following schedule:

Years of Service	Days per Year
1 st year	12
2 nd year	12
3 rd year	12
4 th year	12
5 th year	12
6 th year	13

7 th year	14
8 th year	15
9 th year	16
10 th year	17
11 th year	18
12 th year	19
13 th year +	20

2. Employees may not carry forward more than 20 vacation days into the next fiscal year (July 1). Vacation will be taken at a time convenient to the District and mutually agreed to by the employee and supervisor.

F. Unused Vacation Upon Voluntary Termination

1. An employee who voluntarily terminates employment with the District will be paid for up to 10 days unused vacation provided said employee gives notification of intent to terminate at least two weeks (10 working days) prior to the intended termination. Payment for unused vacation will be limited to 10 days based on the employee's daily rate times the number of days unused. Unused vacation compensation is not available to those who resign in lieu of termination.

G. Holidays

1. Twelve-month ESP Employees will be allowed 18 scheduled paid holidays per year. The calendar of these holidays will be determined jointly by the Administration and the ESP Association.
2. Employees required by their immediate supervisor or principal to work on scheduled holidays will be paid at a rate of 1-1/2 times the regular pay for hours worked.

H. Paid Non-Working Days

1. For ESP contracted employees working 220 days or more in a calendar year, the contract length will stay the same and the District will add two additional paid non-working days to the contract.
 - a. These two days must be taken during the following window of time. Employees will communicate with their direct supervisor which dates will be used.

- 1) Around July 4th (before or after)
- 2) Around July 24th (before or after)
- 3) The Wednesday before Thanksgiving
- 4) During Winter Break
- 5) During Spring Break

I. Yearly Calendar

1. The Administration will prepare a 260 working day calendar for all 12-month employees.

J. Health and Accident Insurance

1. The Board shall make available to employees and their dependents group insurance for hospital, surgical and extended medical benefits. The medical insurance premium will be pro-rated for all nine-month ESP employees according to the yearly negotiated premiums as stated in the [Benefit Guide](#). Health insurance will not be available to ESP employees working fewer than 25 hours per week hired after September 15, 2005.
2. Employees hired prior to September 15, 2005 will be grandfathered on the current pro-ratio eligibility schedule, but may voluntarily move.
3. ESP employees who fall below the threshold for benefits because of the furlough reductions (temporary reduction) will be held harmless from benefit eligibility issues which occur because of the reduction in hours or days by the furlough.
4. All ESP insurance eligible employees become eligible for insurance the date of hire.

K. Health and Accident Insurance - Dual Coverage

1. When the employee and spouse are both employed and insured by Box Elder School District, the employee whose birthday comes first in the calendar year should sign up for family or couple (if no children are insured) coverage and the spouse should waive insurance coverage. This will provide "coordination of benefits" for those insured.

L. District Activity Card

1. The Board of Education will make available to each contracted ESP employee a card which when presented at the appropriate ticket sales office will entitle the employee and a guest free admission to school sponsored athletic events in the district and/or admission to either natatorium in the District. This card WILL NOT provide free admission to state sponsored playoff games or special athletic tournaments or events sponsored by the athletic departments.

M. Natatorium Pass for Voucher Employees

1. A "Natatorium Only" pass will be issued by the District to any regularly scheduled voucher employee who requests one. The pass will allow free admittance for the employee and/or one guest.

N. Training of ESP Employees

1. The District will establish an annual training fund of \$2,000 to pay tuition and fees related to special training and workshops for ESP employees. A committee of ESP Professionals will be established to allocate these funds. Unused funds will be rolled from one year to the next with a maximum accrual of \$10,000. The ESP Association will provide the curriculum department with a list of suggested training topics and estimated number of attendees. Upon request, to the personnel office will provide a financial statement of the ESP training fund.

O. Travel Stipend

1. A \$50 stipend and per diem will be paid to employees sent to Park Valley or Grouse Creek on overnight assignment.

P. Employee Recognition Program

1. A committee will be formed to develop an ESP employee recognition program. The initial guidelines given to the committee include:
 - a. Two awards from each major ESP division.
 - b. The award will consist of a certificate or plaque of appreciation and some type of remuneration.

Q. ESP Website

1. Space will be provided by Box Elder School District on the District website. The ESP Association will provide their own Webmaster and the Webmaster will abide by the District website policies.

R. Family Medical Leave Act – See [Policy 3090 Family Medical Leave Act \(FMLA\)](#)

1. Sick Leave for Personal Illness

- a. In the event an employee is compelled to be absent from assignment because of personal illness, including pregnancy, mental illness injury, (except those caused by act of war or aggression) or quarantine where such isolates the individual, a sick leave benefit is allowed.

2. Sick Leave Bank

a. Purpose

- 1) The purpose of the sick leave bank is to provide employees with additional paid sick leave days beyond what they have accumulated in their personal accounts to cover catastrophic situations that are the result of serious illnesses or accidents that require the employee to be absent from work.

b. Participants in the Sick Leave Bank

- 1) Participation in the Sick Leave Bank is limited to members of the ESP staff who choose to donate into the bank during any given school year. To be eligible to participate, an employee must donate a minimum of one day into the bank on/or before October 1st of a said school year.
- 2) Active participation in the sick leave bank requires a donation each year that an employee desires to be eligible. If an employee elects not to participate in any given year, they must give written notification by September 10th of the school year. These employees are then not eligible to receive benefits that year regardless of previous participation.

c. Accessing the Benefit

- 1) Participating members qualify for application if due to an illness or injury to them, their spouse or a dependent child living within their immediate household.
 - 2) Members must submit a written request for use of the Bank days, accompanied by a detailed letter from their attending physician certifying that they are unable to fulfill their contractual obligations and explain the medical reasons, along with a projected recovery date and the number of sick leave days requested to the District's Personnel Secretary. The District's Personnel Secretary will call a meeting of the Sick Leave Bank Committee to determine the eligibility of the request.
 - 3) An ESP employee must use at least 25 leave days (paid and/or unpaid days) for the same illness prior to receiving Sick Leave Bank Benefits.
 - 4) An employee can draw a maximum of 75 days each school year from the bank.
 - 5) Members who use the Sick Leave Bank will not be required to replace such days except as a regular contributing member.
 - 6) The Sick Leave Bank is considered to be an employee's program permitted by the District. Decisions associated with the program are made by the Sick Leave Bank Committee. Decisions of the Committee will be by a 2/3 majority vote. The decisions of the Committee are considered to be final.
 - 7) The Sick Leave Bank will not allocate more days than is in the bank.
- d. Sick Leave Bank Committee
- 1) The Sick Leave Bank Committee shall consist of seven members. One member from each of the five groups of SEP employees (Cook, Bus Driver, Custodial/Maintenance, Secretary/Clerk, Aide) and the ESP Association President or designee, and the Executive Director of Personnel. The ESP Association President or designee and the Executive Director of Personnel plus three other members must be present to conduct business.

S. Family Illness

1. ESP employees shall, upon request, be granted sick leave for illness or accident involving members of the employee's family. Family is defined as parent, spouse, child, in-law (father, mother, brother, or sister) grandchild, or sibling either by blood relationship or by law. Family sick leave days taken will be deducted from the sick leave of the employee.

See [Family & Medical Leave Act](#) and [Policy 3090 Family Medical Leave Act \(FMLA\)](#).

T. Extended Illness

1. In cases where the accumulated sick leave days of an employee do not adequately care for the sick leave needs of that employee, the Board may, in extreme hardship cases, and upon written request of the employee, grant an extension of the sick leave benefits to said employee to carry over the period of dire need.
2. Accumulated sick leave will be granted for extended illness of an employee to the end of the school year in which the illness occurs. At that time, a determination will be made as to the severity of the illness and/or the ability of the employee to continue employment. If the employee is unable to begin the next school year and qualifies for disability retirement or can retire under the provisions of the [Utah State Retirement Act](#) and/or Social Security, the employee will be required to apply for these benefits. The District will pay the salary difference between these benefits and the daily salary amount an employee would receive under normal circumstances for the number of sick leave days accumulated.

U. Misuse of Sick Leave

1. The Administration may request evidence of need for sick leave in all instances. In the event an employee misuses the sick leave benefits under these policies, the employee shall forfeit benefits which are due or which may accrue. The Administration may request, at any time, a doctor's statement validating the need for use of sick leave.

V. Bereavement

1. Death and burial (Immediate Family Members)

- a. An employee may be absent from assignment without loss of pay for up to five consecutive days in any one instance of the death and burial of husband or wife and/or child of either spouse.
- b. An employee may be absent from assignment without loss of pay for up to three days for the death and burial of mother, father, legal guardians, mother-in-law or father-in-law, sibling, brother-in-law or sister-in-law, grandchildren, daughter-in-law, son-in-law, miscarriage or stillbirth.
- c. An employee may be absent from assignment without loss of pay for up to one day for the death and burial of his/her grandparents, grandparents-in-law, aunt, aunt-in-law, uncle, uncle-in-law, niece, and nephew.

W. Personal Leave

1. Employees have a contracted obligation to fulfill their assigned duty for a specified number of days each year.
2. Personal leave is a privilege employees are given to take care of personal and emergency situations which must be accomplished during the work day. Each ESP employee in the District who does not qualify for vacation will be granted three days personal leave per year accumulative to 10 days. Employees who are granted vacation days will be granted one day personal leave per year accumulative to 10. If on June 30, the three days or one day personal leave granted the employee causes accumulated personal leave to exceed the 10, the employee will be paid at one-half their current daily rate of pay for each day exceeding 10.
3. Whenever an employee asserts the option to take personal leave, the employee must notify the supervisor or principal.
4. Limitations may be imposed by the principal/supervisor on the number of employees who are allowed to take personal leave on any given day.
5. Upon retirement up to 10 days of accumulated personal leave for ESP employees who do not earn vacation may be transferred to sick leave prior to determining retirement benefits.
6. Converting sick leave to personal leave

- a. An ESP employee with a minimum of 25 accumulated sick days (or hourly equivalent) may make a request to convert up to five days per year to personal leave.
- b. An ESP employee with less than 25 accumulated sick days (or hourly equivalent) may make a request to convert up to 3 days per year to personal leave.
- c. To convert sick leave to personal leave an ESP employee must provide a written explanation explaining the need (email is fine) to the Executive Director of Personnel. These converted sick leave days cannot be returned to the educator's sick leave account.

X. Leave of Absence – Without Pay

1. Any ESP employee may apply for a leave of absence without salary and insurance. The granting of such leave of absence does not bind the Board to re-employ the person nor return the employee to the previous position except when stated otherwise by mutual arrangement or law, as specified in policies mutually agreed upon between the Board of Education and the ESP Association. However, such employee is assured consideration in filling vacancies that may occur after the employee desires to return to service. Those re-employed within two years of the date of the leave shall receive the same status as when leaves were granted, namely: steps on the pay scale, accrued sick leave benefits insurance and other benefits.

Y. Military Leave

1. ESP personnel employed by the Board of Education who leave for service in the Armed Forces shall be granted a military leave of absence as per federal laws governing such absence. Such absences will be granted without pay.

Z. ~~Maternity Leave~~ Illness Due to Pregnancy

1. Illness due to pregnancy of an employee shall be regarded as is any other illness and shall be covered in the Sick Leave section above.

AA. Parental Leave

1. Parental leave will be treated under the provisions of the [Family & Medical Leave Act](#).

BB. Association Leave

1. The Box Elder ESP Employees Association may request leave, not to exceed 10 days per year, for employees to be absent from their assignment to conduct Association Business when it is deemed such leave would directly benefit education within the District, and is approved by the Superintendent.
 - a. Request for Association Leave shall be submitted in writing clearly stating the purpose of the leave to the Superintendent. The final approval regarding requests for leave shall be made by the Superintendent or designee. Association Representative(s) will be notified of the decision. Requests should be submitted in adequate time to facilitate the approval process. All requests and notifications of approval will be documented and maintained in the Superintendent's office.
 - b. The Superintendent or designee shall supervise employees on paid Association Leave.
 - c. All paid Association Leave shall be reported to and accounted for through the District's leave accounting system. This accounting shall include the costs and expenses of paid Association Leave.
 - 1) The first 10 days annually of Association Leave directly benefiting education within the District shall be paid out of District funds.
 - 2) Paid leave in excess of 10 days annually shall be reimbursed at the substitute wage rate to the District by the Association.
 - 3) Association Leave for activities that do not provide direct benefit to education in the District shall be unpaid leave.
 - d. Employees using Association Leave may not engage in political activity including:
 - 1) Actively campaigning for candidates for public office in partisan and non-partisan elections; and
 - 2) Fundraising for political organizations, political parties, or candidates.
 - e. Any willful violation of this Policy may be used for disciplinary action.

2. The Box Elder Educational Support Professionals Employees Association (BEESPA) President shall have six days per trimester of released time for the purpose of conducting Association business. The substitute will be paid for by the Box Elder ESP Employees Association. All reporting, accounting, and other restrictions in AA.1. above apply to this section also.

CC. Leave Without Pay

1. Employees that qualify for leave benefits are expected to act in a professional manner by consulting with their supervisor when they have used all their appropriate leave. In order to take Leave Without Pay, approval from the direct supervisor/administrator is required with ample notice to adequately meet the needs of the students and school/department due to the absence.
2. For employees that don't qualify for leave benefits, it is expected that absences not exceed 10% (1 to 2 days) each month. Approval from the direct supervisor/administrator is required with ample notice to adequately meet the needs of the students due to the absence.
 - a. If attendance exceeds the 1 to 2 days each month amount, corrective action may result for neglect of duty.
3. If the Leave Without Pay is not approved, the employee may appeal to the Superintendent or designee.
4. Direct Supervisors/Administrators will communicate with the person who is responsible for putting leave into the District's leave accounting system when a Leave Without Pay is approved.

DD. Reporting Absences

1. Employees reporting absences for sickness will make a call/contact to their immediate supervisor or designee. For vacation or personal leave if the absence has been preapproved, no call is needed. When using leave where prior approval was not possible, a call/contact to their immediate supervisor is required.

Policy 4066

Curriculum: Religious Neutrality

A. Constitutional Freedom in Public Schools

1. Any school in the District, in accordance with State Board of Education policy, may undertake any instructional activity, performance or display which includes examination of or presentations about religion, political or religious thought or expression, or the influence thereof on music, art, literature, law, politics, history or any other element of the curriculum, including the comparative study of religions, provided it is **consistent with [Utah Code § 53G-10-206](#) and is** designed to achieve academic educational objectives included within the context of a course or activity and conducted in accordance with applicable rules or policies of this District.

[Utah Code § 53G-10-202\(1\) \(2023\)](#)

[Utah Code § 53G-10-206 \(2024\)](#)

2. No aspect of cultural heritage, political theory, moral theory, or societal value shall be either included within or excluded from school curricula for the primary reason that it affirms, ignores, or denies religious belief, religious doctrine, a religious sect, or the existence of a spiritual realm or supreme being.

[Utah Code § 53G-10-202\(2\) \(2025\)](#)

3. **American history and heritage documents may not be excluded from study or censored due to their religious or cultural nature.**

[Utah Admin. Rules R277-475-3\(4\) \(August 7, 2024\)](#)

B. Religious Neutrality

1. School officials and employees may not use their positions to endorse, promote, or disparage a particular religious, denominational, sectarian, agnostic, or atheistic

belief or viewpoint. District schools may not sponsor or deny the practice of prayer or religious devotionals.

[Utah Code § 53G-10-202\(3\), \(4\) \(2025\)](#)

C. Participation Waivers

1. A student may refrain from participation in any aspect of school that violates a religious belief or right of conscience of the student.
2. A student's parent may waive the student's participation in any aspect of school that violates the student's or the student's parent's religious belief or right of conscience.
3. A student may not be penalized or discriminated against for refraining from participation due to the student or student's parent's religious belief or right of conscience.
4. A student may not be required or incentivized to affirm or deny the religious belief or right of conscience of the student or the student's parent. When a student refrains from participation, the school shall promptly notify the student's parent.
5. The school may offer an alternative that does not violate the student's or the student's parent's religious belief or right of conscience but may not require the student or student's parent to explain, defend, or justify the religious belief or right of conscience.

[Utah Code § 53G-10-205 \(2023\)](#)

D. Expressions of Belief

1. Expression of personal beliefs by a student participating in school-directed curricula or activities may not be prohibited or penalized unless the expression unreasonably interferes with order or discipline, threatens the well-being of persons or property, or violates concepts of civility or propriety appropriate to the school setting.

2. Limitations on student expression, practice, or conduct shall be by the least restrictive means necessary to satisfy the school's interests or to satisfy another specifically identified compelling governmental interest.

[Utah Code § 53G-10-203\(1\), \(3\) \(2023\)](#)

E. Expressions of Belief During Discretionary Time

1. Free expression of voluntary religious practice or freedom of speech by students during discretionary time, (non-instructional time during which a student is free to pursue personal interests), shall not be denied unless:
 - a. The conduct unreasonably interferes with the ability of school officials to maintain order and discipline;
 - b. Unreasonably endangers persons or property; or,
 - c. Violates concepts of civility or propriety appropriate to the school setting.
2. Any limitation under this section on student expression, practice, or conduct shall be by the least restrictive means necessary to satisfy the school's interests or to satisfy another specifically identified compelling governmental interest.

[Utah Code § 53G-10-203\(2\), \(3\) \(2023\)](#)

POLICY 4102

Grading: Grades K-7

A. Grading

1. Student work and assessments will be based on standards from the Utah State Curriculum.
2. Scores on report cards reflect what students know and are able to do in relation to content standards.
 - a. Teachers will provide students with multiple opportunities to demonstrate proficiency.
3. Student proficiency is measured in a variety of ways including projects, reports, tests, observations, discussions and performance tasks.
4. Extra credit will not be included in the proficiency score. Additional opportunities for all students to demonstrate **increased** proficiency will be provided through extensions and remediation.
5. Proficiency scores will be based on the Box Elder School District Elementary Grading scale.
6. Life skills, such as attendance, behavior, and work completion, are an essential part of the educational process. They are reported separately from content proficiency.
7. **Extra credit will not be included in the proficiency score.**

B. Reporting

1. Report cards will be issued a minimum of three times each school year.
2. Student proficiency data will be updated weekly using the electronic grade book.
3. Students and parents will be informed as soon as possible when a student's academic performance, citizenship, or behavior becomes unsatisfactory or shows a marked or sudden decline.

C. Interventions

1. Interventions (re-teaching) will be provided when a student performs below proficiency.
2. When intervention opportunities are provided within the school day, identified students will be required to participate.

D. Homework

1. See Box Elder School District [Policy 4100 Homework](#).

POLICY 4104

Grading: Packet Credit

A. Definitions

1. The following definitions apply within this policy:
 - a. "Grade replacement" means credit a student earns by retaking a teacher-led course for a letter grade to improve a previous grade, which
 - 1) may raise the student's grade point average if the new grade is higher, and
 - 2) replaces the lower grade on the student's transcript.
 - b. "Original credit" means credit a student earns through the successful completion of a course for the first time.
 - c. "Packet" means a collection of instructional materials and assessments used to receive credit through the packet method.
 - d. "Packet method" means an educational approach where:
 - 1) a high school student receives a collection of instructional materials from the District or an institution or organization;
 - 2) the high school student works through the materials independently with minimal or no direct instruction from a teacher; and
 - 3) assessment is primarily based on completion of assignments within the instructional materials.
 - e. "Replacement credit" means a pass-fail credit a student earns for a course the student did not pass or complete, which
 - 1) does not affect the student's grade point average and
 - 2) allows the student to fulfill high school graduation requirements.
 - f. "Student" means an individual enrolled in the District in grade 9, 10, 11, or 12.

[Utah Code § 53E-3-501\(7\)\(a\) \(2025\)](#)

B. Packet Credit

1. A student may receive graded original credit or replacement credit through the packet method. To qualify for original credit or replacement credit, the packet must
 - a. meet the standards established by the Utah State Board of Education and
 - b. must either be recommended by the State Board of Education or be approved by the District as provided in [Policy 4016 Evaluation and Selection of Instructional Material](#).

[Utah Code § 53E-3-501\(7\)\(b\) \(2025\)](#)

[Utah Code § 53G-4-402\(27\)](#)

2. Students may not use the packet method for grade replacement. (The process and requirements for grade replacement are set forth in Policy 4115 Course Grade Replacement.)

[Utah Code § 53E-3-501\(7\)\(c\) \(2025\)](#)

3. The District shall assign a distinct course name and number for credit earned through the packet method to easily identify such credit on a student transcript. The District shall also track and record the number of packets used each school year to award original or replacement credit.

[Utah Code § 53E-3-501\(7\)\(f\) \(2025\)](#)

POLICY 4105

Sex Education

A. The following definitions apply in this policy:

1. "Curriculum materials review committee (committee)" means a committee formed at the District or school level, as determined by the Board of Education, that includes parents, health professionals, school health educators, and administrators, with at least as many parents as school employees. The membership of the committee shall be appointed and reviewed annually by August 1 of each year by the Board, shall meet on a regular basis as determined by the membership, shall select its own officers and shall be subject to the Utah Open and Public Meetings Act.
2. Sex education instruction or instructional programs" means any course material, unit, class, lesson, activity or presentation that, as the focus of the discussion, provides instruction or information to students about sexual abstinence, human sexuality, human reproduction, reproductive anatomy, physiology, pregnancy, marriage, childbirth, parenthood, contraception, HIV/AIDS or other sexually transmitted diseases, or refusal skills. While these topics are most likely discussed in such courses as health education, health occupations, human biology, physiology, parenting, adult roles, psychology, sociology, child development, and biology, this rule applies to any course or class in which these topics are the focus of discussion.
3. "Refusal skills" means instruction
 - a. in a student's ability to clearly and expressly refuse sexual advances (by a minor or by an adult),
 - b. in a student's obligation to stop the student's sexual advances if refused by another individual,
 - c. informing a student of the student's right to report and seek counseling for unwanted sexual advances,
 - d. in sexual harassment, and

- e. informing a student that a student may not consent to criminally prohibited activities or activities for which the student is legally prohibited from giving consent, including the electronic transmission of sexually explicit images by an individual of the individual or another.
4. "Maturation education" means instruction and materials used to provide fifth grade students with age appropriate, medically accurate information regarding the physical and emotional changes associated with puberty, to assist in protecting students from abuse and to promote hygiene and good health practices.
5. "Medically accurate" means verified or supported by a body of research conducted in compliance with scientific methods and published in journals that have received peer review and recognized as accurate and objective by professional organizations and agencies with expertise in the relevant field, ~~such as the American Medical Association.~~

[Utah Admin. Rules R277-474-2 \(July 8, 2025\)](#)

[Utah Code § 53G-10-402\(1\) \(2025\)](#)

[Utah Code § 53G-10-403 \(2019\)](#)

B. Sex Education Instruction Requirement

1. Subject to parental permission, a student shall receive sex education instruction on at least two occasions during the period that begins with the beginning of grade 8 and ends with the end of grade 12.

[Utah Code § 53G-10-402\(3\)\(a\) \(2025\)](#)

C. Parental Notification and Permission Form Required for Participation

1. Students may not participate in any sex education instruction or instructional program unless, before the student's participation, the school has on file for that student a completed parental notification form relating to that specific instruction or program which indicates that the student's parent authorizes the student to participate. The form shall
 - a. explain a parent's right to review proposed curriculum materials in a timely manner.

- b. request the parent's permission to instruct the parent's student in identified course material related to sex education or maturation education,
 - c. allow the parent to exempt the parent's student from attendance from a class period where the identified sex education or maturation instruction is presented and discussed,
 - d. be specific enough to give parents fair notice of topics to be covered, and
 - e. include a brief explanation of the topics and materials to be presented and provide a time, place and contact person for review of the identified curricular materials.
2. Completed permission forms shall be maintained in the student's education records for a reasonable period.

[Utah Code § 53G-10-402\(4\)\(a\) \(2025\)](#)

[Utah Code § 53G-10-403 \(2019\)](#)

[Utah Admin. Rules R277-474-2\(8\) \(July 8, 2025\)](#)

[Utah Admin. Rules R277-474-5\(9\) \(July 8, 2025\)](#)

3. A student may refrain from participation in sex education or maturation education based on religious belief or right of conscience consistent with [Policy 4066 Curriculum: Religious Neutrality](#).

[Utah Admin. Rules R277-474-5\(11\) \(November 7, 2023\)](#)

[Utah Code § 53G-10-205 \(2023\)](#)

D. Health and Sex Education Guidelines

1. All health and sex education shall stress the importance of abstinence from all sexual activity before marriage and fidelity after marriage as methods of preventing sexually transmitted diseases. The curriculum and education shall also stress personal skills that encourage individual choice of abstinence and fidelity in marriage.
2. At no time may instruction be provided, including responses to spontaneous questions raised by students, regarding any means or methods that facilitate or encourage the violation of any state or federal criminal law by a minor or an adult.

3. An educator may correct inaccurate or misleading information or answer questions raised by students consistent with the instructional materials approved under ~~Nothing in this policy precludes an educator from responding to a spontaneous question provided that the response is consistent with~~ this policy. Educators may also direct students to parents in these circumstances.

[Utah Code § 53G-10-402\(2\)\(b\), \(e\)\(i\) \(2025\)](#)

[Utah Admin. Rules R277-474-3\(1\)\(d\) \(July 8, 2025\)](#)

[Utah Admin. Rules R277-474-7\(4\) \(July 8, 2025\)](#)

4. The following may not be taught in District schools:
 - a. The intricacies of intercourse, sexual stimulation, or erotic behavior;
 - b. The advocacy of premarital or extramarital sexual activity; or
 - c. The advocacy or encouragement of the use of contraceptives methods or devices.

[Utah Admin. Rules R277-474-3\(1\) \(July 8, 2025\)](#)

[Utah Code § 53G-10-402\(2\)\(b\)\(iii\) \(2025\)](#)

- d. The District may, under curriculum adopted in accordance with this policy, provide instruction, **not including abortion or any abortive methods**, which includes information about contraceptive methods or devices and which stresses effectiveness, limitations, risks, and information on state law applicable to minors obtaining contraceptive methods or devices.

[Utah Code § 53G-10-402\(2\)\(b\)\(iv\) \(2025\)](#)

[Utah Admin. Rules R277-474-3\(2\) \(July 8, 2025\)](#)

E. Sexual Abuse Prevention and Awareness

1. Schools in the District may provide instruction to elementary school students on child sexual abuse and human trafficking prevention and awareness using the instructional materials approved by the State Board of Education for that purpose. However, before an individual student may receive this instruction, the student's

parent must be notified in advance of the instruction and the content of the instruction and of the parent's right to have the student excused from the instruction, given an opportunity to review the instruction materials, and be allowed to be present when the instruction is delivered. A parental permission form (as outlined above) must be received for each student before that student receives the instruction. Upon the written request of a parent, a student shall be excused from the instruction.

[Utah Code § 53G-9-207\(4\), \(5\) \(2025\)](#)

F. Instructional Staff Training and In-service

1. District staff who have responsibility for some aspect of sex education instruction in the District may include administrators, teachers, counselors, teacher's assistants, or coaches, but are not necessarily limited to those categories.
2. In their first year of service or assignment, all newly hired or newly assigned District staff who have responsibility for any aspect of sex education instruction in the District will attend a State-sponsored in-service outlining the sex education curriculum and the criteria for sex education instruction in any courses offered in the public education system.
3. All District staff who have any responsibility for any aspect of sex education instruction in the District will attend District training outlining the sex education curriculum and the criteria for sex education instruction in any courses offered in the public education system at least once every three years.

[Utah Admin. Rules R277-474-3\(5\) \(July 8, 2025\)](#)

[Utah Admin. Rules R277-474-5\(1\), \(2\) \(July 8, 2025\)](#)

G. Sex Education Curriculum Materials Review Committee

1. The Board of Education shall approve a District Sex Education Curriculum Materials Review Committee. This committee shall be composed of parents, health professionals, school health educators, and administrators, with at least as many parent members as school employee members. The Board shall approve the membership of the committee by August 1 of each year.

2. The District Sex Education Curriculum Materials Review Committee shall meet on a regular basis as determined by the members of the committee, shall select officers, shall establish procedures for operation, shall designate a chair, and shall comply with the Utah Open and Public Meetings Act.

[Utah Admin. Rules R277-474-2\(1\) \(July 8, 2025\)](#)

[Utah Admin. Rules R277-474-5\(3\), \(4\), \(5\) \(July 8, 2025\)](#)

H. Review of Guest Presentations Relating to Sex Education

1. Before any guest speaker or guest presenter may present any information in any District course relating to sex education instruction, the speaker and presenter and the materials to be presented must have been approved by the District Sex Education Curriculum Materials Review Committee.
2. The committee shall not authorize the use of any sex education instructional program which has not been previously approved for use in the District as set forth below regarding curriculum approval.

[Utah Admin. Rules R277-474-5\(5\)\(c\), \(6\) \(July 8, 2025\)](#)

I. Adoption of District Sex Education Instructional Materials

1. The Board of Education shall approve the sex education instructional materials which will be used in the District. The Board shall request that the District Sex Education Curriculum Materials Review Committee provide recommendations regarding the sex education instructional materials to be used in the District. Such recommended materials must be medically accurate and must be consistent with the Health and Sex Education Guidelines set forth above. Following recommendations from the Review Committee, the Board shall consider whether to adopt recommended materials at a public meeting which includes a public hearing on the issue. The proposed materials shall have been made available for review by residents of the District a reasonable time in advance of the meeting. Prior notice of the meeting shall be given to parents of students who attend District schools and parents shall be given an opportunity to express their views on the materials at the meeting. If a majority of the Board members present vote to adopt the recommended materials, then the materials may be used in the District. Following adoption of the materials, a resident of the District may appeal regarding the content of the materials

by submitting a written appeal to the Board which specifically explains the resident's objections or concerns regarding the materials. The Board shall refer the appeal to the District Sex Education Curriculum Materials Review Committee for recommendations regarding the response to the appeal. The Board shall review the Committee's recommendations and then determine what action, if any, is appropriate.

2. Following adoption of sex education instruction materials which have not previously been approved by the State Instructional Materials Commission, the Board shall report such adoption to the State Board of Education. That report shall provide a copy of the materials, documentation of the adoption of the materials at the Board meeting, documentation that the materials are medically accurate, documentation of the committee recommendations, and the Board's rationale for adopting the materials.
3. The Board of Education shall annually review the decision to adopt the sex education instructional materials used in the District, and shall consider whether to continue use of those materials. The Board's review shall include data for each county that the District is located in regarding teen pregnancy, child sexual abuse, and sexually transmitted diseases and infections, and also shall include data on the number of pornography complaints or other instances reported within the District.

[Utah Code § 53G-10-402\(2\)\(g\)\(ii\), \(h\), \(8\) \(2025\)](#)

[Utah Admin. Rules R277-474-6 \(July 8, 2025\)](#)

J. Monitoring of Sex Education Instruction

1. Each school in the District shall log and track all parental or community complaints and comments resulting from student participation in sex education instruction in the school, including disposition of any complaints made. This information shall be provided to District administration monthly during the school year.
2. District administration shall compile and maintain records of parental or community complaints and comments resulting from student participation in sex education instruction in the District, including disposition of complaints, and shall provide that information to the State Superintendent upon request.

[Utah Admin. Rules R277-474-5\(10\) \(July 8, 2025\)](#)

Policy 4105
Amended
July 9, 2025
First Reading
December 10, 2025
Second Reading
January 14, 2026

[Utah Admin. Rules R277-474-7\(3\) \(July 8, 2025\)](#)

POLICY 4107

Testing Procedures and Standards

A. Purpose of the Policy

1. The Board adopts this policy to provide specific standards and procedures to govern handling and administration of standardized tests. The Board has determined that compliance with this policy is an essential job function of all educators and failure to abide by this policy is grounds for adverse employment action including termination.

B. Administration of Statewide Assessments

1. The District shall administer statewide assessments to all students enrolled in the grade level or course to which the assessment applies, with the following exceptions:
 - a. The student has been exempted under the procedures set forth in [Policy 4108 Testing Procedures and Standards: Exclusion from Testing](#).
 - b. A student's IEP team, English Learner team, or Section 504 accommodation plan team shall determine that student's participation in statewide assessments consistent with the Utah Participation and Accommodations Policy.

[Utah Admin. Rules R277-404-5\(1\) \(March 10, 2025\)](#)

C. District Statewide Assessment Plan

1. The District shall develop a plan to administer statewide assessments. After considering and making any appropriate changes, the District shall provide assurance that it has met the plan to the State Superintendent by August 15 of each year.
2. The plan shall include:
 - a. The dates that the District shall administer each statewide assessment;

- b. Professional development for an educator to fully implement the assessment system;
- c. Training for educators, appropriate paraprofessionals, or third-party proctors in the requirements of assessment administration ethics; and
- d. Training for educators and appropriate paraprofessionals in using statewide assessment results effectively to inform instruction.

[Utah Admin. Rules R277-404-5\(2\), \(3\), \(4\) \(March 10, 2025\)](#)

D. Time Periods for Administering Statewide Assessments

1. A District educator, trained employee, or third-party proctor shall administer statewide assessments required under [Utah Admin. Rule R277-404-5](#) consistent with the schedule established by the State Superintendent and the District's assessment plan.
2. A District educator, trained employee, or third-party proctor shall complete all required assessment procedures before the end of the assessment window defined by the State Superintendent.
3. If the District requires an alternative schedule with assessment dates outside of the State Superintendent's published schedule, it shall submit the alternative testing plan to the State Superintendent by September 1 annually. The plan shall set dates for assessment administration for courses taught face-to-face or online.

[Utah Admin. Rules R277-404-4\(3\) \(March 10, 2025\)](#)

[Utah Admin. Rules R277-404-5\(8\), \(9\), \(10\) \(March 10, 2025\)](#)

E. District Assessment Training

1. District assessment staff will use the Standard Test Administration and Testing Ethics Policy in providing training for all assessment administrators and proctors. (This policy can be obtained online at <https://schools.utah.gov/administrativerules/documentsincorporated> or [here](#) or from the State Board of Education at 250 East 500 South, Salt Lake City, Utah 84111.)

2. At least once each school year, the District will provide professional development for all educators, administrators, and assessment administrators (including third party proctors) concerning guidelines and procedures for statewide assessment administration, including educator responsibility for assessment security and proper professional practices.
3. The District may not release state assessment data publicly until authorized to do so by the State Superintendent.

[Utah Admin. Rules R277-404-5\(5\), \(6\), \(7\) \(March 10, 2025\)](#)

[Utah Admin. Rules R277-404-3 \(March 10, 2025\)](#)

F. School Responsibilities

1. The District, school, or educator may not **prohibit a student from enrolling in an honors, advanced placement, or International Baccalaureate course use based solely on** a student's score on a statewide assessment (or a student's exemption from taking such an assessment) ~~to prohibit a student from enrolling in an honors, advanced placement, or International Baccalaureate course.~~
2. The District and school shall require an educator and assessment administrator and proctor (including a third-party proctor) to individually sign the testing ethics signature page provided by the State Superintendent acknowledging or assuring that the educator administers assessments consistent with ethics and protocol requirements.
3. All educators and assessment administrators shall conduct assessment preparation, supervise assessment administration, and certify assessment results before providing results to the State Superintendent.
4. All educators and assessment administrators and proctors shall securely handle and return all protected assessment materials, where instructed, in strict accordance with the procedures and directions specified in assessment administration manuals, District rules and policies, and the Standard Test Administration and Testing Ethics Policy.

[Utah Admin. Rules R277-404-6 \(March 10, 2025\)](#)

G. District Employee Compliance with Assessment Requirements, Protocols, and Security

1. Teachers, administrators, and all District personnel shall not:
 - a. Violate any specific assessment administrative procedure specified in the assessment administration manual, violate any state or District standardized assessment policy or procedure, or violate any procedure specified in the State Board testing ethics policy;
 - b. Fail to administer a state required assessment;
 - c. Fail to administer a state required assessment within the designated assessment window;
 - d. Submit falsified data;
 - e. Allow a student to copy, reproduce, or photograph an assessment item or component; or
 - f. Knowingly do anything that would affect the security, validity, or reliability of standardized assessment scores of any individual student, class, or school.
2. A school employee or third-party proctor shall promptly report an assessment violation or irregularity to a building administrator, the District Superintendent, or the State Superintendent.
3. An educator who violates this rule or an assessment protocol is subject to Utah Professional Practices Advisory Commission or Board disciplinary action consistent with [Utah Admin. Rules R277-217](#).
4. All assessment material, questions, and student responses for required assessments are designated protected, consistent with [Utah Code § 63G-2-305](#), until released by the State Superintendent.
5. The District shall ensure that all assessment content is secured so that only authorized personnel have access and that assessment materials are returned to the State Superintendent following testing, as required by the State Superintendent.

6. An individual educator, third party proctor, or school employee may not retain or distribute test materials, in either paper or electronic form, for purposes inconsistent with ethical test administration or beyond the time period allowed for test administration.

[Utah Admin. Rules R277-404-8 \(March 10, 2025\)](#)

H. Reporting Assessment Results

1. UTREx data shall be updated using the processes and according to the schedules determined by the State Superintendent. The District shall ensure that any computer software for maintaining or submitting District data is compatible with data reporting requirements established in R277-484. The District shall ensure that all statewide assessment data have been collected and certify that the data are ready for accountability purposes no later than July 12. The District shall verify that it has satisfied all the requirements of the State Superintendent's directions regarding data exchange and reporting requirements.

[Utah Admin. Rules R277-404-9 \(March 10, 2025\)](#)

I. Referral to State Board for Violation

1. Any employee violating this policy shall be subject to adverse employment action, including, but not limited to, termination of employment, and any such educator shall be referred to the Utah Professional Practices Advisory Commission of the State Board of Education for possible disciplinary action.

POLICY 4108

Testing Procedures and Standards – Exclusion from Testing

A. Parental Right to Exempt Students from State Required Assessments

1. A parent has the right to exempt the parent's student from a statewide assessment. A student who is exempted from a statewide assessment may not be penalized (put in an unfavorable position or at a disadvantage) because of the exemption. This policy sets forth the required procedure for exemption and addresses related matters. The District may establish its own policy with regard to any assessments which are required by the District but are not statewide assessments, including whether a student can be exempted from District assessments and what consequences there are for taking or failing to take such an assessment.

[Utah Admin. Rules R277-404-7\(1\), \(2\), \(6\) \(March 10, 2025\)](#)

~~B. Exception Regarding Basic Civics Test~~

- ~~1. A student must pass the basic civics test in order to receive a high school diploma, as provided in Utah Code § 53E-4-205(2) and Utah Administrative Rules R277-700-8(2)(b)(i). A parent may exempt the parent's student from taking the basic civics test, but the student may not graduate without successfully completing that test requirement, notwithstanding the prohibition on penalizing a student exempted from state required assessments.~~

~~[Utah Admin. Rules R277-404-7\(3\)\(c\) \(June 7, 2024\)](#)~~

~~[Utah Admin. Rules R277-700-8\(2\) \(June 7, 2024\)](#)~~

~~[Utah Code § 53E-4-205\(2\) \(2021\)](#)~~

C. Exemption Procedure

1. To exempt a student from one or more statewide assessments, the parent shall, on an annual basis, fill out the Parental Exclusion from State Assessment form and deliver it to the principal or the District at least one day before the beginning of any assessment from which the student is to be exempted. (In the discretion of the District, and upon parental request, the District may exempt a student from a

statewide assessment when the form is delivered less than a day before the assessment begins.) The form may be delivered by email, mail, or in person. The form is available at <https://schools.utah.gov/assessment>. (The District may create a District-specific form if that form lists the District required assessments from which the student may be exempted and the form also contains the information described in the Parental Exclusion from State Assessment form.)

[Utah Admin. Rules R277-404-7\(4\) \(March 10, 2025\)](#)

D. Additional Requirements

1. The following standards apply to parental exemptions:
 - a. Students may not be given nonacademic rewards for participation in a statewide assessment or for performance on a statewide assessment. Teachers may use student scores on statewide assessments to improve the student's academic grade or to demonstrate the student's competency within a relevant course.
 - b. A teacher, principal, or other District administrator may contact a parent to verify that the parent submitted a Parental Exclusion from State Assessment form.
 - c. A parent may be requested, but may not be required, to meet with a teacher, principal, or other District administrator regarding the parent's request to exclude the parent's student from taking a statewide assessment.
 - d. The student's parent shall, consistent with the protection of student privacy, be provided the student's individual test results and scores.
 - e. If a student who has been exempted from participating in a statewide assessment is in attendance during test administration, the student shall be provided with an alternative learning experience.
 - f. A student who has been exempted from participation in a statewide assessment may be allowed to be physically present in the room during test administration.

[Utah Admin. Rules R277-404-7\(5\), \(7\) to \(11\) \(March 10, 2025\)](#)

[Utah Code § 53E-4-303\(4\)\(b\) \(2025\)](#)

[Utah Code § 53E-4-305\(4\) \(2019\)](#)

POLICY 4115

Grading: Course Grade Replacement

A. Definitions

1. The following definitions apply within this policy:
 - a. “Comparable course” means a course that fulfills the same graduation credit requirements as a course for which a student seeks to improve a grade. It does not include a course that a student completes through the packet method.
 - b. “Course” means a course that a student is enrolled in and either completes or withdraws from but still receives a grade.
 - c. “Grade replacement” means credit a student earns by retaking a teacher-led course for a letter grade to improve a previous grade, which
 - 1) may raise the student’s grade point average if the new grade is higher, and
 - 2) replaces the lower grade on the student’s transcript.
 - d. “Highest grade” means a grade that reflects the higher grade of
 - 1) a course and a repeat of the course or
 - 2) a course and a comparable course.
 - e. “Original credit” means credit a student earns through the successful completion of a course for the first time.
 - f. “Packet” means a collection of instructional materials and assessments used to receive credit through the packet method.
 - g. “Packet method” means an educational approach where:
 - 1) a high school student receives a collection of instructional materials from the District or an institution or organization;
 - 2) the high school student works through the materials independently with minimal or no direct instruction from a teacher; and

- 3) assessment is primarily based on completion of assignments within the instructional materials.
- h. "Recurring course" means a course that a student takes more than once to
 - 1) further the student's understanding and skills in the course subject (such as journalism or band), or
 - 2) satisfy a different credit requirement that the course may fulfill, such as an art class that fulfills an elective requirement and an art requirement.
- i. "Replacement credit" means a pass-fail credit a student earns for a course the student did not pass or complete, which
 - 1) does not affect the student's grade point average and
 - 2) allows the student to fulfill high school graduation requirements.
- j. "Student" means an individual enrolled in the District in grade 9, 10, 11, or 12.

[Utah Admin. Rules R277-717-2 \(March 14, 2018\)](#)
[Utah Code § 53E-3-501\(7\)\(a\) \(2025\)](#)

B. Course Grade Replacement

1. A student may, to improve a course grade received by the student, repeat the course one or more times or enroll in and complete a comparable course. A grade for an additional unit of a recurring course does not change a student's original course grade under this policy.
2. Repeating a Course
 - a. If a student repeats a course, the District:
 - 1) Shall adjust, if necessary, the student's course grade and grade point average to reflect the student's highest grade and exclude a lower grade.
 - 2) Shall exclude from the student's permanent record the course grade that is not the highest grade.
 - 3) May not otherwise indicate on the student's current record that the student repeated the course.

3. Improving a Grade with a Comparable Course

- a. In order to improve a grade under this policy through completion of a comparable course, the student must inform the District at the time of enrollment in the comparable course of the intent to enroll in the course for improving a course grade. Upon receiving such notice, the District shall confirm whether the comparable course fulfills the same credit requirements as the course that the student intends to replace. Subject to that determination, the District shall, upon enrollment in the comparable course, update the student's current record and grade point average to reflect the highest grade between the course and the comparable course and exclude the lower grade and corresponding course. The District may not otherwise indicate the course or comparable course for which the student did not receive the highest grade on the student's record.

4. Packet Method Prohibited for Grade Replacement

- a. A student may not use the packet method to replace a previous course grade. (The packet method may be used to obtain original credit or replacement credit as set forth in Policy 4104 Grading- Packet Credit.)

[Utah Code § 53E-3-501\(7\)\(d\) \(2025\)](#)

[Utah Admin. Rules R277-717-3 \(March 18, 2018\)](#)

POLICY 4140

School Volunteers/Resource Persons

- A. The Board of Education recognizes the benefit of utilizing community resources and developing volunteer programs to support instruction and extracurricular activities. The purpose of volunteer programs will be to:
1. Assist District employees in providing more individualized intervention or enrichment activities.
 2. Build an understanding of school programs among interested citizens, thus stimulating widespread involvement in the educational process.
 3. Strengthen school/community relations through participation.
- B. A volunteer is a person who works on an occasional or regular basis at school sites or other educational facilities to support the efforts of professional personnel. Such adult volunteer workers will serve in that capacity without compensation or employee benefits of any type.
- C. A resource person is an individual from the community with specific talents, skills, or knowledge who is invited to make a presentation to students.
- D. Volunteers and resource persons will work with students under the immediate supervision and direction of a certificated District employee.
- E. Volunteers and resource persons are expected to comply with all rules and regulations set forth by the District.
- F. The District shall, for a volunteer who will be given unsupervised access to a student in connection with the volunteer's assignment, collect personal identifying information including: current name, former names, nicknames and aliases, date of birth, address, telephone number, driver license number or other government issued identification number, social security number and fingerprints and submit that personal identifying information to the Bureau of Criminal Identification within the Department of Public Safety. The District may not require the volunteer to pay a fee.
- G. Building administrators may restrict, for reasonable cause, volunteers or resources persons from being on District campuses. Building administrators may also require a criminal background check (the same as an employee) be completed for any volunteer

or resource person. Refusal to complete a criminal background check is cause to restrict a volunteer or resource person access to our campuses.

H. Immunity from Liability

1. Volunteers who are properly recognized by the school or by the District and who are performing an approved service as assigned by the school or District are considered an employee of the District for purposes of:
 - a. receiving worker's compensation medical benefits, which shall be the exclusive remedy for all injuries and occupational diseases as provided under the Worker's Compensation Act;
 - b. the operation of motor vehicles or equipment if the volunteer is properly licensed and authorized to do so;
 - c. liability protection and indemnification normally afforded paid employees of the District.

POLICY 6000

Public Records Access and Management

A. Policy Purpose

1. This policy is adopted pursuant to the Government Records Access and Management Act [Utah Code § 63G-2-701](#) (“GRAMA”) and applies to District records relating to information practices, including classification, access, appeals, management and retention of documents.

[Utah Code § 63G-2-701 \(2025\)](#)

B. Privileged Document

1. The District reserves the right to claim a privilege with respect to all documents which are subject to attorney work product, attorney-client, physician-patient, psychiatrist-patient or other statutory privilege.
2. A person may request access to the District's records free of charge, if that person meets the requirements set forth in this policy.

C. Records Officer

1. The District Business Administrator is hereby designated as the Records Officer as the Superintendent's appointed “records officers” he/she is to work with Division of Archives and Records Service in the care, maintenance, scheduling, designation, classification, disposal, and preservation of records. Each records administrator shall, on an annual basis, successfully complete online training and obtain certification from Division of Archives and Records Service.

[Utah Code § 63G-2-103 \(24\) \(2025\)](#)

[Utah Code § 63G-2-108 \(2012\)](#)

D. Public Records

1. Public records shall include official minutes, actions and decisions of the Board of Education and District Administration unless the record involves information which is classified as private, controlled or protected. Public records also include official District and school policies, contracts, minutes, accounts, employment records to the

extent they disclose only names, gender, job titles, job descriptions, business addresses, business telephone numbers, gross salaries, working hours and dates of employment. Public records shall also include formal criminal charges or disciplinary actions against a current or former employee if the disciplinary action has been completed, all time periods for administrative appeal have expired, and the charges on which the disciplinary action was based were sustained.

[Utah Code § 63G-2-301 \(2025\)](#)

E. Appropriate Requester of Records

1. For purposes of this policy, “records” do not include: temporary drafts or other materials prepared for the originator’s personal use or for the personal use of another, a daily calendar, notes prepared by the originator for the originator’s own use or for the sole use of an individual for whom the originator is working, notes kept in personal journals, diaries or other day timers, notes of informal observations, notes of evaluations or materials owned by the originator in his or her private capacity, documents relating to the Board of Education’s actions in a quasi-judicial capacity, books or other items catalogued in District libraries, copyrighted material (unless copyrighted by a government entity), or computer programs or software. In addition, GRAMA does not apply to District documents and information relating to security plans (including plans to prepare for or mitigate terrorist activity or for emergency and disaster response and recovery); security codes, combinations, and passwords; passes and keys; security procedures; results of or data collected from a risk assessment or security audit; and building and public works designs to the extent that those relate to ongoing security measures.

[Utah Code § 63G-2-103\(25\)\(b\) \(2025\)](#)

[Utah Code § 63G-2-204\(1\) \(2023\)](#)

[Utah Code § 63G-2-201\(3\) \(2025\)](#)

[Utah Code § 63G-2-106 \(2022\)](#)

F. Availability of Public Records

1. Public records shall be open for public inspection during regular office hours, subject to compliance with the procedures set forth in this policy. A “public record” generally means any record that is not private, controlled, or protected. However, a “public record” does not include a record to which access is restricted pursuant to a court rule, a federal regulation, another statute, or records to which access is restricted or governed as a condition of participation in a state or federal program or for receiving state or federal funds.

G. Private Documents

1. Private documents shall include all documents identified in [Utah Code § 63G-2-302\(1\)\(a\) through \(c\), \(g\) through \(i\), \(o\), \(x\) and 302\(2\)](#), personnel files including but not limited to applications, nominations, recommendations, any formal employee evaluation signed by the employee, proposals for advancement or appointment, all documents related to eligibility for unemployment benefits, social services, welfare benefits, personal finances, individual medical conditions and military status. Any record the disclosure of which would constitute a clearly unwarranted invasion of personal privacy. Exceptions include information provided to the Board for the purpose of complying with a financial assurance requirement, or records that must be disclosed pursuant to another statute and those portions of personnel records identified as public above.

H. Student Records

1. All student records are designated as "education records" and the disclosure of such education records is not governed under GRAMA but under [20 USC § 1232g](#) and [34 CFR § 99.1 et seq.](#) and [34 CFR § 300 et seq.](#) The District may not release information related to educational records without parental consent, except as provided in the [Family Educational Rights and Privacy Act \(FERPA\)](#). (See [Policy 5100 Student Records](#))

I. Availability of Private Records

1. Private records shall be open only to the subject of the record, or the parent of an un-emancipated minor who is the subject of the private record or the legal guardian of a legally incapacitated individual who is the subject of the private record, or any individual who has a power of attorney from the subject of the record, or who submits a notarized release from the subject of the record, or his legal representative which is dated not more than ninety (90) days before the date the request is made, or pursuant to an order of a court of competent jurisdiction to disclose such record.

[Utah Code § 63G-2-202\(1\)\(a\) \(2025\)](#)

J. Controlled Records

1. Controlled records shall include medical, psychiatric or physiological data of an individual which, if disclosed, could be detrimental to the individual's mental health or safety or releasing the information would constitute a violation of normal professional practice and medical ethics; and, the District has properly classified the record.

- a. Records showing medical or psychological tests of a student may be disclosed to persons within the school District who are members of that student's individual education program (IEP) team.

[Utah Code § 63G-2-304 \(2008\)](#)

K. Availability of Controlled Records

1. Upon proper request, the District shall disclose a controlled record to, a physician, physician assistant, nurse practitioner, psychologist, certified social worker, insurance provider or producer, or a government public health agency upon submission of a release from the subject of the record that is dated no more than 90 days prior to the date the request is made; and a signed acknowledgment of the terms of disclosure of controlled information or any person to whom the record must be disclosed pursuant to a court order or legislative subpoena.

[Utah Code § 63G-2-202\(1\)\(a\) \(2025\)](#)

L. Protected Records

1. Protected records include all records identified in [Utah Code § 63G-2-305](#) information that, if disclosed, would jeopardize the life or safety of an individual or security of District property or program. Protected records also may include information such as a trade secret as defined in [Utah Code § 13-24-2](#), or commercial information or non-individual financial information from a person if disclosure of that information could reasonably be expected to result in unfair competitive injury to the person submitting the information or would impair the ability of the District to obtain necessary information in the future; or the person submitting the information has a greater interest in prohibiting access than the public in obtaining access if the person submitting that information to the District has provided the District with the information specified in [Utah Code § 63G-2-309](#);
 - a. Documents that, if disclosed, would place the District at a disadvantage in contract negotiations, property transactions, or bargaining positions or could enable circumvention of an audit; records related to potential litigation or personnel or hearing; records of investigations of loss occurrences and analyses of loss occurrences that may be covered by the Risk Management Fund, the Employer's Reinsurance Fund, the Uninsured Employers' Fund, or similar divisions in other governmental entities; records generated in meetings which are closed in accordance with the [Utah Open Public Meetings Law](#); and test questions.

- b. Records, other than personnel evaluations, that contain a personal recommendation concerning an individual if disclosure would constitute a clearly unwarranted invasion of personal privacy, or disclosure is not in the public interest;
- c. Materials to which access must be limited for purposes of securing or maintaining the District's proprietary protection of intellectual property rights including patents, copyrights, trademarks and trade secrets;
- d. A statement that a District employee provides to the District in the course of a District personnel or administrative investigation into potential misconduct involving the employee when the District
 - 1) Requires the statement to be given under threat of employment disciplinary action and
 - 2) Gives the employee assurance that the statement cannot be used against the employee in any criminal proceeding.
- e. Records showing medical or psychological tests of a student may be disclosed to persons within the school District who are members of that student's individual education program (IEP) team.

[Utah Code § 63G-2-305 \(2025\)](#)

M. Availability of Protected Records

- 1. Protected records shall only be open to authorized individuals and agencies or in response to court order.

[Utah Code § 63G-2-202\(4\) \(2025\)](#)

N. Exempt records include student records which are protected by the Family Educational Rights and Privacy Act.

O. Copyrighted or Patented Materials

- 1. Any document which is copyrighted, either by formal filing under federal copyright laws or by informal claim of copyright, or which is covered by a patent, trademark or other protected designation, shall not be copied or provided to any person without an

order of a court of competent jurisdiction ordering such disclosure or written permission from the author of the record.

[Utah Code § 63G-2-103\(25\)\(b\)\(iv\) \(2025\)](#)

[Utah Code § 63G-2-305\(36\) \(2025\)](#)

P. Sharing Records

1. Access to District records may be obtained under the following procedures:

- a. The District shall provide a private, controlled, or protected record to another governmental entity if it is entitled by law to inspect the record; or is required to inspect the record as a condition of participating in a state or federal program or for receiving state or federal funds.
- b. The District may provide a record that is private, controlled, or protected to another governmental entity, that serves as a repository, enforce or litigates law, authorized to audit, or directed by the legislature. The agency must provide written assurances that meet the above policy and state law with regard to records management.

[Utah Code § 63G-2-206 \(2019\)](#)

- c. The request to view District records should be addressed to the appropriate records officer during the regular business hours. The requester must submit a written request containing the requester's name, mailing address, daytime telephone number, a specific description of the records requested. The request shall specifically state whether:
 - 1) the requester seeks only to inspect the records;
 - 2) the requester seeks to inspect and obtain copies of records; or
 - 3) the requester seeks to have the District identify and provide copies of the requested records, without prior inspection by the requester.
 - 4) In submitting the records request, the requester shall also state if the requester desires copies of the records in electronic format.

[Utah Code § 63G-2-201\(13\) \(2023\)](#)

Q. Request for Employee Work-Related Contact Information

1. If the District receives a GRAMA request for employee work-related contact information, as defined in Policy 3085 Employee Work Information Privacy and [Utah Code § 53G-10-207\(1\)](#), the District shall publicly disclose the request to the extent permitted by law.

[Utah Code § 53G-10-207\(2\)\(b\) \(2025\)](#)

R. Access to District Records

1. Individuals requesting to view records classified as "Private, Controlled and Protected" must prove their right to access to the records through personal identification, written release from the subject of the record, power of attorney, court order or other appropriate means.
2. The records officer shall determine whether access to the requested records is to be granted or denied.
 - a. If the request is approved, the record shall be provided as soon as possible and not more than ten (10) working days from the date the request is received. If the requester seeks an expedited response, the time for response to the request shall be five (5) business days if the requester demonstrates that the request benefits the public rather than the requester. This public benefit is presumed if the request is made to obtain information for a story or report for publication or broadcast to the general public. The District shall promptly evaluate all requests for expedited responses and if the District determines that the requester has not demonstrated that the request is for public benefit and that the response to the request will therefore not be expedited, the District shall so inform the requester within five (5) business days of the request.
 - b. If the request is denied, the records officer must specify the reason in writing and specify the record denied and the regulation, exempting the record. The requestor shall be informed of the right to appeal which must be made within 30 days after the denial is sent. The name and address of the Superintendent where the appeal must be sent. If the records are not maintained by the District, the requester should be informed that the records cannot be provided for that reason.

[Utah Code § 63G-2-205 \(2008\)](#)

- c. If the District determines that extraordinary circumstances as identified in [Utah Code § 63G-2-204\(6\)](#) require a longer time for response, the District shall notify

the requester of that determination within ten business days (five for public benefit requests) and shall describe in the notice the circumstances which constitute the extraordinary circumstances and shall inform the requester when the records or shall be available or response shall be made consistent with [Utah Code § 63G-2-204\(7\)](#).

[Utah Code § 63G-2-204 \(2023\)](#)

S. Fees for Search and/or Duplication of Records

1. A fee shall be charged for the District's actual cost of duplicating a requested record and also for the personnel time in compiling and obtaining the record. The fee schedule for this service shall be the same as currently charged to employees for personal copies and the hourly rate of lane 1 step 1 of the secretary salary schedule to the closest dollar. Rates for other manipulation or research of data will be determined by the salary of the person who must do the work. No fee may be charged for the time and work required to determine whether the record is subject to disclosure or the requester's inspection of the record. An additional charge of \$1 shall be charged per each page of a document which has been requested to be certified.
 - a. The District shall require all fees of the requestor to be paid before copying if fees are expected to exceed \$50.00, or if the requestor has not paid fees from a previous request.
 - b. The District shall charge for the first quarter hour of staff time spent in responding to a records request if the requester is not a Utah media representative and has previously submitted a separate request within the 10-day period immediately before the date of the request the District is responding to. (A "media representative" is a person who requests a record to obtain information for a story or report for publication or broadcast to the general public. "Media representative" does not include a person who requests a record to obtain information for a blog, podcast, social media account, or other means of mass communication generally available to a member of the public.)

[Utah Code § 63G-2-203 \(2022\)](#)

T. Appeals Process

1. An appeal of an access denial may be made by the requester or by any interested party. (An "interested party" is a person other than the requester who is aggrieved by an access denial. An "access denial" is the complete or partial refusal to disclose a

record or the failure to respond or to timely respond to a records request.) The requester may also appeal a denial of a request to waive fees or the records officer's determination that extraordinary circumstances exist justifying additional time for responding and the date determined for response.

[Utah Code § 63G-2-203\(6\) \(2025\)](#)

[Utah Code § 63G-2-400.5 \(2025\)](#)

[Utah Code § 63G-2-401 \(2025\)](#)

- a. An appeal of an access denial is made by filing a notice of appeal with the Superintendent within 30 days after
 - 1) the District sends or delivers the notice of denial,
 - 2) the records request is considered denied because the District has not timely responded to the request, or
 - 3) the District gives notice of the claim of extraordinary circumstances justifying a longer time for responding.
- b. An appeal of denial of a fee waiver request is made by filing a notice of appeal with the Superintendent within 30 days after the requester is notified of the denial.

[Utah Code § 63G-2-401\(1\) \(202\)](#)

- c. The notice of appeal must include
 - 1) the name, mailing address, and daytime telephone number of the requester or interested party and
 - 2) the relief sought.
 - 3) The appealing party may also file a short statement of facts, reasons, and legal authority in support of the appeal.

[Utah Code § 63G-2-401\(2\), \(3\) \(2025\)](#)

- d. If the appeal involves a record which is subject to a claim of business confidentiality, then the Superintendent shall send notice of the appeal to the person claiming business confidentiality within three business days after receiving the notice of appeal (or, if the notice has to be given to more than 35

persons, as soon as reasonably possible). The Superintendent shall also send notice to the appealing party of the business confidentiality claim and the schedule for deciding the appeal within three business days after receiving the notice of appeal. The business confidentiality claimant has seven business days after the Superintendent sends notice to the claimant in which to submit further support of the claim of confidentiality.

[Utah Code § 63G-2-401\(4\) \(2025\)](#)

- e. The Superintendent shall rule on the appeal within five business days of receiving the notice of appeal unless the record is subject to a claim of business confidentiality. In that case, the Superintendent shall rule on the appeal within twelve business days after the Superintendent sends the notice of appeal to any individual asserting a claim of business confidentiality. If the Superintendent does not rule on the appeal within these time periods, then the Superintendent is deemed to have affirmed the access denial or the claim of extraordinary circumstances requiring additional time to respond or the extended date to respond.

[Utah Code § 63G-2-401\(5\) \(2025\)](#)

- f. The District shall send written notice of the Superintendent's decision to all participants. If the Superintendent in whole or in part affirms the access denial or affirms the fee waiver denial, this notice shall state
 - 1) that the requester has the right under **Utah Code § 63A-12-204** to request the government records ombudsman to mediate the dispute between the requester and the District concerning the access denial or fee waiver denial,
 - 2) that the appealing party has the right to appeal the decision to the **director of the Government Records Office State Records Committee** or to a state district court,
 - 3) the time limits for filing an appeal, including an explanation of the suspension of the time limits to appeal to the **director of the Government Records Office State Records Committee** or to petition for judicial review that apply if the requester seeks mediation under [Utah Code § 63A-12-204](#), and
 - 4) the name and business address of the **director of the Government Records Office executive secretary of the State Records Committee** and of the government records ombudsman.

- g. The time for filing an appeal to the **director of the Government Records Office State Records Committee** is thirty days after the Superintendent's decision is issued. However, if the issue was a claim of extraordinary circumstances or an extended response date based on extraordinary circumstances and if the Superintendent does not make a decision, then the appeal to the **director of the Government Records Office State Records Committee** may be filed within forty-five days of the original records request. If the appeal is by filing a petition for judicial review in District court, the petition must be filed within thirty days of the Superintendent's decision. If the requester submits a request for the government records ombudsman to mediate the dispute, then the time for filing a notice of appeal with the **director of the Government Records Office State Records Committee** or filing a petition for judicial review is suspended for the period that begins with the date of the mediation request and runs until the earlier of the date that the ombudsman certifies in writing that the mediation is concluded or certifies that the mediation did not occur or was not concluded because of lack of required consent.

[Utah Code § 63G-2-401\(7\) \(2025\)](#)

[Utah Code § 63G-2-403\(1\) \(2025\)](#)

[Utah Code § 63G-2-404\(1\) \(2025\)](#)

- h. An individual who is aggrieved by the District's classification or designation of records for GRAMA purposes (but who is not requesting access to the records) may appeal the District's action to the Superintendent following these procedures. However, if the non-requesting party is the only party appealing, the decision on the appeal is to be made within thirty days **after the day on which the appellant files of** the notice of appeal.

[Utah Code § 63G-2-401\(8\) \(2025\)](#)

U. Retention of District Records

1. The District shall adhere to the general schedule for records retention approved by the State Records Committee. Records which are not covered by the general schedule shall be submitted to the State Records Committee for scheduling.
2. If an appropriate requestor requests to have copies of more than fifty (50) pages of records, the District may in its sole discretion provide the requestor with facilities to make copies and require the requestor to make copies him or herself at his or her own expense.

V. Amendment of Records

1. An individual may contest the accuracy or completeness of any public, or private, or protected record concerning him/her by requesting the school District to amend the record. However, this provision does not affect the right of access to private or protected records. This provision does not apply to records relating to title of real property, medical records, judicial case files, or any other records that the school District determines must be maintained in their original form to protect the public interest or preserve the integrity of the record keeping system.

W. Request to Amend

1. The request to amend shall contain the requester's name, mailing address, day time telephone number and a brief description explaining why the specific record should be amended.

[Utah Code § 63G-2-603\(2\)\(b\) \(2008\)](#)

X. Response

1. The school District shall issue an order either approving or disapproving the request to amend no later than thirty (30) days after the request is made. The order shall state reasons for the decision. If the request is denied, the requester may submit a written statement contesting the information in the record. The school District shall place the statement with the record, if possible, and disclose the statement whenever the contested record is disclosed.

[Utah Code § 63G-2-603\(5\), \(6\) \(2008\)](#)

Y. Notice to Provider of Information

1. The District shall provide notice of the following and explain upon request to a person who is asked to furnish information that could be classified as a private or controlled record:
 - a. The record series that includes the information;
 - b. The reasons the person is asked to furnish information that could be classified as a private or controlled record;
 - c. The intended uses of the information;
 - d. The consequences for refusing to provide the information;

- e. The classes of the persons and the governmental entities that currently share the information with the District or receive the information from the District on a regular or contractual basis; and
- f. The reasons and circumstances under which the information may be shared with or provided to other persons or governmental agencies.
- g. The notice shall be included as part of the documents or forms that the District uses to collect the information.

[Utah Code § 63G-2-601\(2\), \(3\) \(2025\)](#)

Policy 6050

Community Use of School Facilities

- A. Public school buildings and grounds are civic centers and may be used by district residents for supervised recreational activities and meetings, subject to the requirements and restrictions set forth below. Use of school property as a civic center may not interfere with a school function or purpose and is considered a “permit” for governmental immunity purposes.
- B. School buildings and grounds are only available for civic center use to organizers who are residents of the District. Requests for civic center use must be accompanied by appropriate documentation of the requester’s residence within the School District.

[Utah Code § 53G-7-209\(4\) \(2018\)](#)

- C. The Board may set and charge a reasonable fee for such use to compensate the district for the use of school property as a civic center and to fully compensate for any and all expense incurred in that use. The fee charged may take into account increased overhead expense, including utilities, personnel, and other areas affected by use of the facilities. See Policy 2160 for rental procedures and fees.

[Utah Code § 53G-7-209\(2\)\(c\) \(2018\)](#)

- D. The business administrator is designated as the district's special functions officer. The special functions officer shall have charge of the grounds and shall take reasonable measures to protect school property when used for civic center purposes. The business administrator may designate a district employee to serve as special functions officer in connection with particular uses of the facilities for civic center purposes. The school principal will serve as special functions officer for civic center functions held in the school unless otherwise notified by the superintendent.
- E. The Principal shall allow the use of school facilities and shall also be responsible for collection of monies, notification of personnel involved (custodian, lunch manager, or technician), and the determination of free use of the building according to policy and procedures.
- F. The school district shall make all meeting facilities in buildings under its control available to registered political parties, without discrimination, to be used for political party activities if the political party requests the use of the meeting facility **before no later than**

5:00 p.m. ~~on the last business day that is at least no later than~~ 30 calendar days before the ~~proposed use. day on which the use by the political party will take place and~~ The request shall be denied if the meeting facility is ~~not~~ already scheduled for another purpose at the time of the ~~proposed requested~~ use by the political party. The political party shall pay the District the actual costs incurred by the District for custodial services to clean the meeting facilities after the political party's use. In addition, the political party shall pay the District the actual cost of any services requested by the political party and provided by the District.

[Utah Code § 20A-8-404\(3\) \(2025\)](#)

[Utah Code § 20A-8-404 \(2025\)](#)

- G. The rental of school facilities for other than school use or civic centers shall be according to the following guidelines:
1. Application for rental will be made with the principal of the school. Application requires the signatures of the applicant and the principal. The principal is responsible for the building and the protection and maintenance thereof. The principal of the school shall accept application from only those groups who can assure adherence to the standards of behavior of the school. Tobacco, electronic cigarette products, intoxicating drinks, and boisterous conduct are expressly prohibited. The following will not be tolerated and are expressly prohibited by the Board:
 - a. vandalism;
 - b. use without consent, or abuse of school furniture or other school property; and,
 - c. appropriation or abuse of books, supplies, or athletic equipment belonging to the school or to its students. School athletic equipment may only be used with prior approval of the principal.
 - d. Rental rates will be determined according to the rental rate schedule approved by the Board of Education.
 - e. Payments will be collected by the Principal, recorded, and sent to the District Office with a copy of the original application.
 - f. Personnel charges will be added according to the rates listed on the rental schedule.

- g. Commercial, sports organizations, and non-civic center users must provide a certificate of liability insurance with limits of not less than \$500,000. The District shall be named as an additional insured. (This provision (g) can only be waived in writing by the Board of Education or through use as a civic center.) A Hold Harmless Agreement shall also be entered into.
- H. The principal shall be responsible for adequate supervision of the school during rental hours. Any non-school group occupying school property shall provide adult supervision adequate to maintain order and prevent the destruction of school property. Facilities shall not be available at the time of use unless the supervisor or supervisors are present as agreed. At the time of rental, arrangements shall be made for adequate supervision. School supervision shall consist of a minimum of one designated employee of the district to care for the interest of the district and its property. In the absence of the principal the designee shall be in complete charge of the building and grounds.
- I. Community groups such as youth football or soccer will be allowed to use specified areas of the school grounds as approved by the principal. Groups wishing to reserve specific times for fields must enter into a written rental agreement with the principal provided fields are not abused or used during extremely wet conditions or other times when the field would be damaged.
- J. Due to excessive use of the regular playing fields within the regular school program, the necessity of keeping certain playing fields in top condition for school league play makes the regular use of these fields by non-school groups impractical. High school stadiums are available to community organizations for rent; however, the stadiums shall not be used at any time that would interfere with a school function or purpose. Any other equipment rental requests shall be made to the principal; such requests shall be granted upon the approval of the principal and may result in a fee for expenses incurred.
- K. A "political sign" is any sign or document that advocates the election or defeat of a candidate for public office or the approval or defeat of a ballot proposition. Schools and the school district are not required to allow the posting of political signs on school property. Any requirements or restrictions placed on the posting of political signs must be politically neutral and content neutral and therefore are not allowed in Box Elder schools
- [Utah Code § 20A-17-103 \(2023\)](#)
- L. The Board may refuse to permit the use of school property as a civic center if it determines the use to be inadvisable.

Policy 6050
Amended
November 8, 2023
First Reading
December 10, 2025
Second Reading
January 14, 2026

[Utah Code § 53G-7-209\(3\) \(2018\)](#)

Policy 6060

Conduct on School Premises

A. Modified public forum

1. All school buildings have been designated as modified public forums after school hours. However, during school hours all school buildings are dedicated to the sole and exclusive purpose of providing education to school students then attending school. No visitor, whether a student's parents or other persons, shall have access to a school unless express permission is granted as provided below.

B. Campus visitors

1. All persons who are not students or district employees who visit or enter upon district property shall report immediately to the school administrative offices for authorization by the principal or his or her designee to be present at the school.
2. Authorization shall not be given if the principal or his or her designee determines in his or her discretion that one of the following is true:
 - a. The person's presence will likely cause fear for the safety of another.
 - b. The person intends to cause annoyance or injury to a person or damage to property on the district property.
 - c. The person intends to participate in or instigate conduct or activity which constitutes a crime.
3. Each school shall, through the use of signs and fences or other enclosures, exclude trespassers from district property.
4. In the absence of express permission, all visitors to the school shall be deemed to be trespassers on school property and subject to immediate removal by the school district.

C. Definitions

1. For purposes of ~~this provision~~ the following section, "school property" means a school and excludes District offices or other property owned by the District which is

~~not a school real property owned or occupied by the school district, including real property temporarily occupied for a school activity or program.~~

[Utah Code § 53G-8-603\(1\)\(c\) \(2025\)](#)

D. **Criminal Trespassing on School Property**

1. The Board, a school official, or an individual with apparent authority to act for a school official may refuse to allow persons having no legitimate business to enter on property under the Board's control and may eject any undesirable person from the property on his or her refusal to leave peaceably on request. Identification may be required of any person on the property.
2. An individual is guilty of criminal trespass upon district property if the individual does either of the following:
 - a. Enters or remains without authorization on district property if notice against such entry or remaining has been given by
 - 1) personal communication by a school official or an individual with apparent authority to act for a school official, or
 - 2) the posting of signs reasonably likely to come to the attention of a trespasser, or
 - 3) fencing or other enclosure obviously designed to exclude trespassers, or
 - 4) a current order of suspension or expulsion.
 - b. Enters or remains unlawfully upon district property and
 - 1) intends to cause injury or annoyance to a person or damage to property, or
 - 2) intends to commit a crime, or
 - 3) is reckless as to whether the person's presence will cause fear for the safety of another.
 - c. Criminal trespass on district property is a class B misdemeanor.

[Utah Code § 53G-8-603\(2\) \(2025\)](#)

E. Disruption of classes

1. No person shall be permitted, on district property, to willfully disrupt, alone or in concert with others, the conduct of classes or other school activities.

[Utah Code § 53G-8-603 \(2025\)](#)

2. Conduct which disrupts the educational activities of a school includes:
 - a. Emissions by any means of noise of an intensity which prevents or hinders classroom instruction.
 - b. Enticement or attempted enticement of students away from classes or other school activities which students are required to attend.
 - c. Prevention or attempted prevention of students from attending classes or other school activities which students are required to attend.
 - d. Entrance into a classroom without consent of either the principal or teacher and either through acts of misconduct and/or use of loud or profane language causing disruption of class activities.

F. Disruption of school operation

1. No person may disrupt the operation of a school. A person is guilty of disrupting the operation of a school if the person, after being asked to leave by a school official, remains on district property for the purpose of encouraging or creating an unreasonable and substantial disruption or risk of disruption of a class, activity, program, or other function of a school. ("School property" for this purpose includes any property being used by the school for a school function.)

[Utah Code § 76-9-106 \(2025\)](#)

2. Examples of disrupting operation of a school include:
 - a. Obstructing or restraining the passage of persons in an exit, entrance, or hallway of any building, or while on school property, without authorization from school administration.
 - b. Seizing control of any building or portion of a building for the purpose of interfering with any administrative, educational, research, or other authorized activity.

G. Disruption of meeting or gathering

1. No person may disrupt a lawful meeting or gathering on any district property. A person is guilty of disrupting a meeting if, intending to prevent or disrupt a lawful meeting or gathering, he or she obstructs or interferes with the meeting or gathering by physical action, verbal utterance, or any other means.

[Utah Code § 76-9-103 \(2025\)](#)

H. Disorderly Conduct at Official Meeting

1. "Official meeting" includes a meeting of the Board of Education or of a school community council. No person may, with intent to cause or recklessly creating a risk of causing public inconvenience, annoyance, or alarm, make unreasonable noises in a public meeting, or in a private place **which that** can be heard in an official meeting. No person may, with intent to cause or recklessly creating a risk of causing public inconvenience, annoyance, or alarm, obstruct pedestrian traffic in an official meeting. No person may refuse to comply with the lawful order of a law enforcement officer to move from an official meeting. Such actions constitute disorderly conduct and may be reported to law enforcement.

[Utah Code § 76-9-102\(1\), \(2\) \(2025\)](#)

I. Alcoholic Beverages

1. Except as approved by the Board as part of the curriculum, no person may possess any alcoholic beverage for consumption, sale, or distribution, or be under the influence of alcohol while on the grounds or in a building of any district property or while entering or inside any building, park or stadium which are being used for an activity sponsored by or through any part of the district.

[Utah Code § 53G-8-602 \(2018\)](#)

[Utah Code § 76-9-110 \(2025\)](#)

J. **Tobacco products and electronic cigarettes**

1. **The use of tobacco products and electronic cigarette products is prohibited on school property or at school activities. (Electronic cigarette products are defined in [Utah Code § 76-9-1101.](#))**

K. Weapons or dangerous materials

1. No person shall possess a dangerous weapon that in the manner of its use or intended use is capable of causing death or serious bodily injury or a firearm on or about district premises except:

a. Persons exempt from weapons laws by state statute (law enforcement officers and others).

[Utah Code § 53-5a-108 \(2025\)](#)

b. Persons authorized to possess a concealed firearm by state statute (concealed weapons permit holders and others). (However, persons under age 21 including those with a concealed firearm permit or provisional concealed firearm permit are not permitted to carry a concealed firearm on or about school premises.)

[Utah Code § 53-5a-303 \(2025\)](#)

[Utah Code § 53-5a-305 \(2025\)](#)

[Utah Code § 53-5a-304 \(2025\)](#)

[Utah Code § 53-22-105 \(2025\)](#)

[Utah Code § 53G-8-704\(5\) \(2025\)](#)

c. Persons whose possession has been previously approved by the responsible school administrator, or where the person responsible for the possession or use of the weapon is in possession or control of the weapon and it is present or to be used in connection with a lawful, approved activity.

2. "On or about school premises" means in or on the grounds of any district property. However, possession on or about school premises is permissible if the possession is at the person's place of residence, on the person's real property, or in a vehicle lawfully under the person's control (other than a vehicle owned by the district or used for the transport of students).

3. Possession of a dangerous weapon on or about school premises is a class B misdemeanor, ~~unless the dangerous weapon is a firearm, which. Possession of a firearm on or a about school premises~~ is a class A misdemeanor.

[Utah Code § 76-11-205 \(2025\)](#)

4. No person shall possess an explosive, chemical, or incendiary device or parts, as defined in [Utah Code § 76-15-210](#) and [Utah Code § 76-15-211](#), ~~dangerous to persons or property~~ on any district property or in those parts of a building, park, stadium or other structure which are being used for an activity sponsored by or

through the district. Unlawful possession of the items or materials in the circumstances prohibited by this section is a criminal offense punishable under state law.

[Utah Code § 76-15-210 \(2025\)](#)

[Utah Code § 76-15-211 \(2025\)](#)

L. Restrictions on use of electronic devices

1. The following definitions apply for this section.

- a. “Electronic device” means a device that is used for audio, video, or text communication or any other type of computer or computer-like instrument including:
 - 1) A smart phone;
 - 2) A smart or electronic watch;
 - 3) A tablet; or
 - 4) A virtual reality device.
- b. “Guest” means an individual who is not a student, employee, or designated volunteer of a District school who is on school property or at the site of a school-sponsored activity or event.
- c. “Inappropriate matter” means pornographic or indecent material as defined in [Utah Code § 76-5c-208\(1\)\(a\)](#) and [Utah Code § 53G-10-103](#).

[Utah Admin. Rules R277-495-2\(2\), \(3\), \(4\) \(October 8, 2024\)](#)

[Utah Admin. Rules R277-495-4\(1\)\(a\) \(October 8, 2024\)](#)

2. Guest use of an electronic device on school premises, at a school sponsored activity, or by use of school connectivity to access inappropriate matter is prohibited. It is also illegal, may have criminal consequences, and shall be reported to law enforcement.

[Utah Admin. Rules R277-495-4\(1\)\(c\), \(3\)\(a\) \(October 8, 2024\)](#)

[Utah Code § 76-5c-208 \(2025\)](#)

3. Guests are prohibited from using any electronic device on school premises or at a school-sponsored event in any way which would cause invasions of the reasonable privacy expectations of others. Guests are specifically prohibited from making any type of recording (still photo, video, or audio) in private areas such as locker rooms, washrooms, dressing areas. The prohibition against using an electronic device in a way that invades the reasonable privacy interests of others also includes using an electronic device carried by a student that allows a guest or parent to monitor the student and those around the student through audio or video means. Such monitoring is prohibited.

[Utah Admin. Rules R277-495-4\(5\)\(a\) \(October 8, 2024\)](#)
[Utah Code § 77-23a-4 \(2011\)](#)

4. While on school premises, at a school-sponsored activity, or when using school connectivity, guests are prohibited from using an electronic device to bully, humiliate, harass, or intimidate students, school employees, or other guests, and from using electronic devices in any way which violates local, state, or federal laws. Guests are also prohibited from using an electronic device in a way that impacts academic activities.

[Utah Admin. Rules R277-495-4\(1\)\(b\) \(October 8, 2024\)](#)

M. Restrictions on Use of Sex-Designated Changing Rooms

1. The following definitions apply to this section
 - a. “Open to the general public” means a space that is freely accessible to a member of the general public or is freely accessible to an individual who has purchased a ticket, paid an entry fee, paid a membership fee, or otherwise paid for access to the facility. It does not include a space that is only accessible to District employees.

[Utah Code § 63G-31-101\(6\) \(2025\)](#)

- b. “Changing room” means a space designated for multiple individuals to dress or undress within the same space. It includes a locker room, shower room, dressing room, or fitting room and includes a restroom when the changing room contains or is attached to the restroom.

[Utah Code § 63G-31-101\(1\) \(2025\)](#)

- c. “Sex” means an individual’s biological sex, either male or female, at birth, according to distinct reproductive roles as manifested by: (a) sex and reproductive organ anatomy; (b) chromosomal makeup; and (c) endogenous hormone profiles.

[Utah Code § 68-3-12.5\(33\) \(2025\)](#)

- d. “Female” means the characteristic of an individual whose biological reproductive system is of the general type that functions in a way that could produce ova.

[Utah Code § 68-3-12.5\(12\) \(2025\)](#)

- e. “Male” means the characteristic of an individual whose biological reproductive system is of the general type that functions to fertilize the ova of a female.

[Utah Code § 68-3-12.5\(18\) \(2025\)](#)

- f. “Sex-designated” means designated specifically for males or females and not the opposite sex.

2. Restriction on Use of Sex-Designated Changing Rooms

- a. Whenever an operational sex-designated changing room in a District facility has been made open to the general public, an individual may only access the changing room if the individual’s sex corresponds with the sex designation of the changing room or if the individual has both legally amended the individual’s birth certificate to correspond with the sex designation of the changing room and has also undergone a primary sex characteristic surgical procedure to correspond with the sex designation of the changing room.

[Utah Code § 63G-31-302\(1\)\(a\) \(2025\)](#)

- b. This restriction does not apply to:

- 1) An intersex individual (as defined by [Utah Code § 26B-8-101\(16\)](#));
- 2) A minor child who requires assistance to access or use the changing room that corresponds with the child’s parent, guardian, or relative;
- 3) A dependent minor or dependent adult who requires assistance to access or use the changing room that corresponds with the sex of a caretaker;

- 4) An individual who is providing public safety services (law enforcement, emergency medical services, or fire protection); or
- 5) An individual whose employment duties include the maintenance or cleaning of the changing room.

[Utah Code § 63G-31-302\(1\)\(b\), \(6\)\(c\) \(2025\)](#)

3. Enforcement

- a. Unless prohibited by [Utah Code § 53G-8-211](#) (relating to school-related conduct by minors), the school or District shall contact law enforcement upon receiving a complaint or allegation that the restriction on use of sex-designated changing rooms has been violated or upon receiving an allegation of any of the following offenses within a sex-designated changing room: lewdness ~~under as described in~~ [Utah Code § 76-5-419](#), lewdness involving a child ~~under as described in~~ [Utah Code § 76-5-420](#), voyeurism ~~under as described in~~ [Utah Code § 76-12-306](#), ~~recorded or photographed voyeurism as described in~~ [Utah Code § 76-12-308](#), ~~or~~ loitering in a privacy space ~~under as described in~~ [Utah Code § 76-12-309](#), or ~~criminal trespass as described in~~ [Utah Code § 63G-31-302\(3\)](#).

[Utah Code § 63G-31-304\(1\) \(2025\)](#)

[Utah Code § 63G-31-302\(1\), \(2\) \(2025\)](#)

POLICY 1034

Board of Education Code of Conduct

A. Board members shall:

1. Represent the Board with dignity, honesty, and integrity.
2. Attend meetings regularly, prepared, professional, engaged, and dedicated to accomplishing and adhering to the agenda.
3. Support efforts to focus on the important matters, remembering that the student is always our most important matter.
4. Communicate effectively, early, and often with each other and with others concerned, seeking to make your own ideas clear while respecting the different opinions of others.
5. Be loyal to the Board and work to achieve unity by supporting its decisions, even though you may personally espouse a different view.
6. Value civility and avoid contention realizing conflict on some issues is inherent and not undesirable.
7. Represent and seek to understand the needs of all students, staff and citizens in the District without partisanship.
8. Work effectively with the Superintendent, and through him/her, with the staff throughout the District.
9. Develop and improve Board skills by establishing goals, measuring progress, and participating in a variety of training opportunities.

POLICY 1035

Board Member Commitments and Ethics

A. Board of Education Commitments

The Board and its members commit to standards of conduct that are consistent with the public trust placed in elected officials. Accordingly, the Board and its members will:

1. Strive to make policies that promote the educational growth and development of all students;
2. Endeavor to appoint the most competent person available as superintendent of schools and hold that superintendent responsible for carrying out the vision, mission, and goals of the District in the administration of its schools;
3. Support and allow administrators, teachers, and staff to function in their authorized capacities while holding employees responsible for carrying out the District's vision, mission, and goals in their respective roles;
4. Seek to employ the best qualified personnel available without regard to race, color, sex, pregnancy, religion, national origin, age, marital status, disability, sexual orientation, or gender identity—except when justified to meet a bona fide occupational requirement (see [20 U.S.C. 1681 et seq.](#); [Utah Code § 34A-5 et seq.](#));
5. Promulgate policies and procedures dedicated to maintaining a learning and working environment in the District free of discrimination and unlawful harassment, including sexual harassment;
6. Promulgate policies and procedures that ensure operational transparency, including directing employees to maintain, manage, and where appropriate, produce records consistent with federal and state laws (see [20 U.S.C. § 1232g](#); [34 C.F.R. Part 99](#); and [Utah Code § 53E-9 et seq.](#));
7. Attend Board meetings, insofar as possible, being informed and prepared to discuss and act upon the items on the Board agenda;
8. Conduct Board business in compliance with the [Utah Open Meetings Act \(Utah Code § 52-4-1 et seq.\)](#);

9. Exercise Board authority exclusively to perform legislative and judicial functions;
10. Encourage free expression of opinion and seek regular communication and feedback from the public;
11. Work toward consensus in Board decision making and foster respectful and civil working relationships with other Board members and with the superintendent and District staff while recognizing the value of diverse perspectives and differences of opinion; and
12. Strive to be effective educational leaders by participating in professional development, studying education issues, fulfilling assigned Board duties, building relationships with community organizations and leaders, communicating with constituents, and advocating for public education.

B. Board of Education Code of Ethics

1. Members of the Board may receive compensation for services and necessary expenses in accordance with [Utah Code § 53G-4-204](#). For purposes of Utah Retirement Systems (URS) coverage, however, duly elected members of the Board are classified as part-time employees and ineligible for URS benefits.
2. Members of the Board may not use their position, or information acquired by reason of their position, for any improper or unlawful purpose including substantially furthering personal economic interests or securing special privileges or benefits for themselves or others that would impair the members' independent judgement or interfere with the ethical performance of the members' duties in violation of [Utah Code, § 67-16-4](#).
3. The Board will officially accept gifts and donations on behalf of the District; such acceptance, however, shall not obligate the Board to act in any way contrary to the best interests of students and the public. Further, the Board or its members shall not request, demand, or accept personally or on behalf of the District, a loan, donation, gift of substantial value, or an economic benefit tantamount to a gift in violation of [Utah Code §§ 67-16-5 to 5.6](#)
4. The Board and its members shall not misappropriate or misuse public funds or resources and shall be responsible fiscal managers of public funds. Expenditure of

public funds shall only be made in accordance with federal or state law and District policies.

5. Members of the Board shall disclose any compensation or any position (whether officer, director, agent, employee, or owner of a substantial interest) in any business entity that does business with or is subject to the regulations governing the District or other public agency in a sworn affidavit and file it with the state attorney general, the District, and any other agency involved in the business or transaction consistent with [Utah Code §§ 67-16-6 to 8](#). Further, members of the Board shall have no personal investments and/or conduct any business creating a substantial conflict of interest between Board members' private interests and their public duties in violation of [Utah Code § 67-16-9](#).
6. Members of the Board shall maintain the confidentiality of information obtained in executive session or other confidential information otherwise obtained in an official capacity.
7. Members of the Board have no individual authority to act on behalf of the Board and the Board only exercises its authority as a body by taking official action through voting in a duly scheduled Board meeting. Individual Members of the Board should not speak on behalf of the Board without prior Board approval.
8. Members of the Board shall abide by state and federal laws and District policies and refrain from personal or professional conduct that would bring censure, ridicule, damage, or reproach upon the Board or the District.

POLICY 1036

Board Member Conflict of Interest

A. Private, Controlled, or Protected Information

1. Board Members may not:
 - a. Accept employment or engage in any business or professional activity that the member might reasonably expect would require or induce the member to improperly disclose controlled information gained by reason of being a member of the Board.
 - b. Disclose or improperly use controlled, private or protected information acquired by reason of membership on the Board or in the course of official duties for the member's or another's private gain or benefit.
 - c. Use or attempt to use the member's position on the Board to substantially further the member's economic interest or to secure special privileges or exemptions for the member or others.
 - d. Accept other employment that the member might expect would impair the member's independence of judgment in performing the member's public duties.
 - e. Accept other employment that the member might expect would interfere with the ethical performance of the member's duties.

[Utah Code § 67-16-4 \(2018\)](#)

B. Accepting Gifts, Compensation or Loan

1. No Board Member shall knowingly receive, accept, take, seek, or solicit, directly or indirectly, any gift, compensation, or loan for the member or another if:
 - a. It would tend to influence someone in the member's position in the discharge of employment duties;
 - b. The member knows or someone in the member's position should know it is a reward for the member's action; or
 - c. The member recently has been, or is now, or in the near future may be involved in any governmental action directly affecting the donor or lender, unless a disclosure of the gift, compensation, or loan and other relevant information has

been made in the manner provided below captioned "Receiving Compensation for Assistance in Transaction Involving a Government Agency."

2. This section does not apply to the following:
 - a. An occasional non-pecuniary gift having a value of not in excess of \$50.00;
 - b. An award publicly presented in recognition of public services;
 - c. Any bona fide loan made in the ordinary course of business by an institution authorized by the laws of this state or any other state to engage in making such loans.
 - d. A political campaign contribution if the contribution is actually used in a political campaign of the recipient District Board Member.

[Utah Code § 67-16-5 \(2014\)](#)

- C. Receiving Compensation for Assistance in Transaction Involving a Government Agency
 - a. A "government agency" is any department, division, agency, commission, board, council, committee, authority or any other institution of the state or any of its political subdivision, including the District and Board of Education. No Board Member or District employee shall receive or agree to receive compensation for assisting any person or business entity in any transaction involving a state agency unless the District employee files with the Superintendent, the state attorney general's office, and the head of the agency with which the transaction is being conducted a sworn written statement containing the following information:
 - 1) The name and address of the employee.
 - 2) The name of the District.
 - 3) The name and address of the person or business entity being or to be assisted.
 - 4) A brief description of the transaction as to which service is rendered or is to be rendered and of the nature of the service performed or to be performed.
 - b. The sworn statement shall be filed within 10 days after the date of any agreement between the District employee and the person or business entity being assisted or the receipt of compensation, whichever is earlier.

- c. The Superintendent shall post the sworn statement on the District's website and ensure that it remains on the website while the Board members remains in office

[Utah Code § 67-16-6 \(2014\)](#)

D. Annual Conflict of Interest Disclosure

1. Unless the Board member or employee is required to file a conflict of interest disclosure statement because of holding another position, each Board Member or employee shall prepare and submit to the Superintendent a written conflict of interest disclosure statement between January 1 and January 31 of each year the Board Member is in office or the employee is employed with the District.

[Utah Code § 67-16-16\(1\) \(2024\)](#)

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

[Utah Code § 20A-11-1604\(4\) \(2022\)](#)

[Utah Code § 67-16-16\(1\)\(a\) \(2024\)](#)

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

[Utah Code § 67-16-16\(2\), \(7\) \(2024\)](#)

4. If the Superintendent determines that a Board member has not timely submitted a conflict of interest disclosure statement or that the statement does not meet the statutory requirement, the Superintendent shall notify the Board member within five days and direct the Board member to submit an statement or an amended statement correcting the problem. If the statement or corrected statement is not submitted within seven days after the Superintendent's notice, the Superintendent shall report the violation to the Utah Attorney General and shall impose a civil fine of \$100 against the Board member. Any such fine shall be deposited into the District's general fund as a dedicated credit to pay for the costs of administering the disclosure requirement.

[Utah Code § 67-16-16\(3\)-\(6\) \(2024\)](#)

Board of Education Member Conflict of Interest Disclosure

(If additional space or entries are required for any required disclosure item, attach additional pages containing the required information and identifying the disclosure item the information relates to. If additional pages are attached, please check this space: ___)

Name: _____

Name of Board member's spouse (if any): _____

Name of each adult residing in Board member's household but not related by blood or marriage (if any): _____

Employment

Board member's current employer(s)

Name of employer: _____

Address of employer: _____

Description of Board member's employment with employer: _____

Board member's job title with employer: _____

Board member's occupation with employer: _____

Name of employer: _____

Address of employer: _____

Description of Board member's employment with employer: _____

Board member's job title with employer: _____

Board member's occupation with employer: _____

Board member's employer(s) during the past year

(List any employers during the past year not listed above.)

Name of employer: _____

Address of employer: _____

Description of Board member's employment with employer: _____

Board member's job title with employer: _____

Board member's occupation with employer: _____

Entities

Affiliated entities

(List each entity of which the Board member is currently or in the prior year was an owner or officer)

Name of entity: _____

Board member's position in the entity: _____

Description of the type of business or activity conducted by the entity: _____

Name of entity: _____

Board member's position in the entity: _____

Description of the type of business or activity conducted by the entity: _____

Investment interests

(List any entity in which the Board member holds stocks or bonds with a fair market value equal to or greater than \$5,000, valued either at present or within the prior year. This excludes funds managed by a third party, such as blind trusts, managed investment accounts and mutual funds.)

Name of entity: _____

Description of the type of business or activity conducted by the entity: _____

Name of entity: _____

Description of the type of business or activity conducted by the entity: _____

Other income

(List each individual or entity from whom the Board member received \$5,000 or more in income during the preceding year. Note that if the Board member provides goods or services to multiple customers or clients as part of a business and licensed profession, the Board member is only required to provide this information in relation to the entity or practice through which the Board member provides the goods and services and is not required to provide information about the Board member's individual customers or clients.)

Name of individual or entity: _____

Description of the type of business or activity conducted by the individual or entity: _____

Name of individual or entity: _____

Description of the type of business or activity conducted by the individual or entity: _____

Entity leadership positions

(List each entity not listed above for which the Board member is currently or in the prior year was either in a paid leadership capacity or in a paid or unpaid position on a board of directors)

Name of entity or organization: _____

Board member's position with the entity or organization: _____

Description of the type of business or activity conducted by the entity: _____

Name of entity or organization: _____

Board member's position with the entity or organization: _____

Description of the type of business or activity conducted by the entity: _____

Spouse Employment

Current employer(s) of spouse

Name of spouse employer: _____

Address of spouse employer: _____

Description of spouse's employment with employer: _____

Spouse's job title with employer: _____

Spouse's occupation with employer: _____

Name of spouse employer: _____

Address of spouse employer: _____

Description of spouse's employment with employer: _____

Spouse's job title with employer: _____

Spouse's occupation with employer: _____

Spouse employer(s) during the past year

(List any employers of the Board member's spouse during the past year not listed above.)

Name of spouse employer: _____

Address of spouse employer: _____

Description of spouse's employment with employer: _____

Spouse's job title with employer: _____

Spouse's occupation with employer: _____

Affiliated Adult Employment

(Complete for each adult residing in Board member's household but not related by blood or marriage)

Affiliated adult's name: _____

Affiliated adult's occupation: _____

Description of affiliated adult's employment: _____

Affiliated adult's name: _____

Affiliated adult's occupation: _____

Description of affiliated adult's employment: _____

Optional Disclosures

If desired, describe any real property in which the Board member holds an ownership or other financial interest that the Board member believes may constitute a conflict of interest:

Description of real property: _____

Description of the type of interest held by the Board member: _____

If desired, describe any other matter or interest that the Board member believes may constitute a conflict of interest:

Description of matter or interest: _____

Description of matter or interest: _____

I believe that the information provided with this disclosure statement is true and accurate to the best of my knowledge.

Date Disclosure Completed _____

Board Member Signature: _____

TENTATIVE MINUTES OF A REGULAR MEETING
OF THE BOARD OF EDUCATION
BOX ELDER SCHOOL DISTRICT

A work session was held at 5:00. The School Board hosted State Representative Tom Peterson and State Senator Scott Sandall for dinner and had a discussion of areas of concern in public education. The Board and the legislators discussed topics such as student behavior, student outcomes, literacy, income taxes, school finances and student absenteeism.

Tentative minutes of a Regular Meeting of the Board of Education, Box Elder County School District, held Wednesday evening December 10, 2025, at 6:30 p.m. at the Independent Life Skills Center, 960 S Main St, Brigham City, Utah.

Those in attendance at the meeting included Board President Tiffani Summers, Board Vice President Danielle Wright, Members Bryan Smith, Julie Taylor, Karen Cronin, Wade Hyde and Stephanie DeFilippis. Also, present were Superintendent Steven Carlsen, Assistant Superintendents Keith Mecham and Heidi Jo West, Business Administrator Neil Stevens, IT Director Robert Gordon, officers of the Box Elder Education Association, District employees, representatives of the press and interested citizens.

President Summers welcomed those in attendance and conducted the business of the meeting. After the reverence, which was offered by Keith Mecham, Stephanie DeFilippis led the audience in the pledge of allegiance.

Recognitions

Jamie Kent, Public Information Officer, recognized Jenny Rogers' 4th grade class from North Park Elementary. The class was invited to visit the Governor's Mansion for the "Looking up: A Season of Wonder." The class was able to help decorate the Christmas tree and visit with the Governor.

Nicole Richards from Harris Intermediate, Tom Davidson from Box Elder High School and Kelli Nessen from North Park Elementary were awarded the SEE award for their contributions in strengthening PLCs, expanding student connections, and elevating employee recognition.

Approval of Agenda

Bryan Smith made the motion to approve the agenda. Danielle Wright seconded the motion, which passed unanimously.

Bryan Smith – Yes
Julie Taylor – Yes
Tiffani Summers – Yes
Danielle Wright – Yes
Wade Hyde – Yes
Karen Cronin – Yes
Stephanie DeFilippis - Yes

Public Comment

There were no members of the public present to provide public comment.

Action Items

Approval of 2026-27 District Calendar and Western Schools Calendar

Coerina Fife, Executive Director of Personnel and Title IX, presented the 2026-27 District calendar and the 2026-27 Western Schools calendar for approval. One correction was made to move the beginning of 2nd trimester from November 30 to November 23. This was an inadvertent error when preparing the calendar.

Karen Cronin made the motion to approve the 2026-27 District calendar as presented. Danielle Wright seconded the motion, which passed unanimously.

Bryan Smith – Yes
Julie Taylor – Yes
Tiffani Summers – Yes
Danielle Wright – Yes
Wade Hyde – Yes
Karen Cronin – Yes
Stephanie DeFilippis - Yes

Approval of 4-day Week for Western Schools

Coerina Fife, Executive Director of Personnel and Title IX, presented the 4-day week for western schools. The District held public hearings at each of the western schools presenting the plan for a 4-day school week. The public overwhelmingly supported the 4-day school week.

Danielle Wright made the motion to approve 4-day school week for the western schools as presented. Wade Hyde seconded the motion, which passed unanimously.

Bryan Smith – Yes
Julie Taylor – Yes
Tiffani Summers – Yes
Danielle Wright – Yes
Wade Hyde – Yes
Karen Cronin – Yes
Stephanie DeFilippis - Yes

Approval of New Courses

Keith Mecham, Asst. Superintendent of Secondary Teaching & Learning presented the new courses to be added for the 2026-2027 school year. These courses include world language electives for both Spanish and Chinese; Multicultural Literature and Film; and CTE courses for cyber security.

Karen Cronin made the motion to approve the new courses for the 2026-27 school year as presented. Stephanie DeFilippis seconded the motion, which passed unanimously.

Bryan Smith – Yes
Julie Taylor – Yes
Tiffani Summers – Yes
Danielle Wright – Yes
Wade Hyde – Yes
Karen Cronin – Yes
Stephanie DeFilippis - Yes

Consideration of a resolution directing the Municipal Building Authority of Box Elder School District to undertake a project through the issuance and sale of one or more series of the Authority's Lease Revenue Bonds and providing for related matters.

Ryan Bjerke, municipal advisor at Cutler and Chapman, presented the resolution for the Board to consider the issuance of one or more series of bonds to finance the construction of a new elementary school in West Tremonton, the expansion of Box Elder High School and the expansion of Bear River High School.

Julie Taylor made a motion to approve the resolution directing the Municipal Building Authority of Box Elder School District to undertake a project through the issuance and sale of one or more series of the Authority's Lease Revenue Bonds and providing for related matters. Wade Hyde seconded the motion, which passed unanimously.

Bryan Smith – Yes
Julie Taylor – Yes
Tiffani Summers – Yes
Danielle Wright – Yes
Wade Hyde – Yes
Karen Cronin – Yes
Stephanie DeFilippis - Yes

Recess as Board of Education and Convene as Board of Trustees of the Municipal Building Authority of Box Elder School District

Danielle Wright made the motion to recess as the Board of Education and to convene as the Board of Trustees of the Municipal Building Authority of Box Elder School District. Bryan Smith seconded the motion, which passed unanimously.

Bryan Smith – Yes
Julie Taylor – Yes
Tiffani Summers – Yes
Danielle Wright – Yes
Wade Hyde – Yes
Karen Cronin – Yes
Stephanie DeFilippis - Yes

Statement of Intent to Issue lease Revenue Bonds

Ryan Bjerke, municipal advisor at Cutler and Chapman, presented the statement on the intent to issue Lease Revenue Bonds not to exceed \$140,000,000 in principal value.

Julie Taylor made the motion to approve the intent statement that the Municipal Building Authority of Box Elder School District intends to issue Lease Revenue Bonds not to exceed \$140,000,000 in principal value. Danielle Wright seconded the motion, which passed unanimously.

Bryan Smith – Yes
Julie Taylor – Yes
Tiffani Summers – Yes
Danielle Wright – Yes
Wade Hyde – Yes
Karen Cronin – Yes
Stephanie DeFilippis - Yes

Consideration of a resolution authorizing the issuance and sale of not more than \$140,000,000 of the Authority's Lease Revenue Bonds, in one or more series, and providing for related matters.

Ryan Bjerke, municipal advisor at Chapman and Cutler, presented the resolution authorizing the issuance and sale of Lease Revenue Bonds not to exceed \$140,000,000.

Bryan Smith made the motion to approve the resolution that the Municipal Building Authority of Box Elder School District intends to issue Lease Revenue Bonds not to exceed \$140,000,000. Julie Taylor seconded the motion, which passed unanimously.

Bryan Smith – Yes
Julie Taylor – Yes
Tiffani Summers – Yes
Danielle Wright – Yes
Wade Hyde – Yes
Karen Cronin – Yes
Stephanie DeFilippis - Yes

Adjourn and reconvene as the Board of Education

Danielle Wright made the motion to adjourn as the Board of Trustees of the Municipal Building Authority of Box Elder School District and reconvene as the Board of Education.

Bryan Smith – Yes
Julie Taylor – Yes
Tiffani Summers – Yes
Danielle Wright – Yes
Wade Hyde – Yes
Karen Cronin – Yes
Stephanie DeFilippis - Yes

Information Items

School Bus Safety

Jason Sparks, Transportation Director, presented the requirements for vehicles to stop for school buses. There are multiple violations per day.

Kisha Collum, Transportation Trainer, presented on school bus safety for drivers and passengers of school buses.

Jason Jensen, Lead Transportation Mechanic, provided a demonstration of the new school bus stop arms. These arms are manufactured by the District and save approximately \$300 per arm over the cost of a commercially available solution.

RISE, Utah Aspire Plus Data, and Graduation Rates

Jeff Morris, Assessment Director provided a summary report of the 2025 RISE, Aspire Plus results and 2025 graduation rates. The District outcomes increased in many of the categories. The District should focus on grade level standards in grades 4-5. MAP testing in grades 6-12 and effective professional learning communities in order to continue to see improvements in the RISE and Aspire Plus results. The 2025 high school graduation rate increased to 90% from 87.3% in the prior year.

Literacy

Jamie Kent, Director of Public Relations and AshLee Nelson, Director of Instructional Support, presented the literacy achievements and highlights from 2025. The District has consistently met or exceeded the statewide average for 3rd grade literacy achievement.

Monthly Newsletter

Jamie Kent, Director of Public Relations, presented the monthly newsletter for the District. The newsletter contains updates to District initiatives and related newsworthy items. This newsletter can be found on the District website.

Monthly Financial Report Update

Neil Stevens, Business Administrator, presented the November 2025 Financial Report to the Board.

Board Committee Reports

Jubilee of Trees for the Box Elder School District Foundation was November 12th - 14th, at the Box Elder County Fair Grounds. There were 17 tables purchased by attendees at the Gala dinner, which is 8 more tables than last year. Over \$28,000 was raised by the Foundation to support student health and wellness initiatives in the District.

Stephanie DeFilippis attended the Attendance Committee with USBE. The committee is working on ideas and projects to improve student attendance.

Makayla Barton, Student Board Member, provided an update of activities at the high schools. Make-A-Wish drive is ongoing at both high schools. There are holiday activities occurring at both high schools such as pancake breakfasts and hot chocolate before school.

November Employees of the Month

Heidi Jo West, Assistant Superintendent of Elementary Instruction, presented September employee list of employees who were honored in local buildings for their individual efforts. The following employees were selected for September.

Kassidy Eakle, Teacher at BRHS
Jennie Gamble, Support Specialist at BRHS
Morgan Christensen, Teacher at BRMS
Riley Nelsen, Support Specialist at BRMS
Elizabeth Strong, Teacher at ACHI
Ashlea Wilcox, Support Specialist at ACHI
Jason Bingham, Teacher at BEHS
Shanna Hales, Support Specialist at BEHS
William Clayson, Teacher at BEMS
Carla Zundel, Support Specialist at BEMS
Cindy Gulbranson, Teacher at ACYI
Nicole Braegger, Support Specialist at ACYI
Robert Frankowiak, Teacher at Sunrise
Kortney Bruner, Support Specialist at Sunrise
Dacia Pitcher, Teacher at Century
Sandy Marble, Support Specialist at Century
Kim Baker, Teacher at Discovery
Rebecca Birch, Support Specialist at Discovery
Tyra Seger, Teacher at Fielding
Terra Bell, Support Specialist at Fielding
Alexis Zundel, Teacher at Garland
Nicole Lund, Support Specialist at Garland

Alysha Frazier, Teacher at Golden Spike
Arianna Chavez, Support Specialist at Golden Spike
Meghan Stanger, Teacher at Lake View
Veronica Cid Castillo, Support Specialist at Lake View
Camille McDermott, Teacher at McKinley
Ashley Hardy, Support Specialist at McKinley
Shellie Herem, Teacher at North Park
Naiomi Whitmore, Support Specialist at North Park
Tammy Pedersen, Teacher at Three Mile Creek
Clarice Hodgkinson, Support Specialist at Three Mile Creek
Candice Coburn, Teacher at Willard
Maury Wheatly, Support Specialist at Willard
Amy Pugsley, Teacher in Western Schools
Sydney Ward, Support Specialist in Western Schools

Policy Review

The following Policies were presented for first reading:

Policy 1222 Naming of Facilities
Policy 2217 Transportation — Requests for Field Trips/Activity
Policy 3023 Educator Induction, Mentoring, and Professional Learning
Policy 3098 Employee Surveys
Policy ESP: Fringe Benefits and Leave of Absence
Policy 4066 Curriculum: Religious Neutrality
Policy 4102 Grading: Grades K-7
Policy 4104 Grading: Packet Credit
Policy 4105 Sex Education
Policy 4107 Testing Procedures and Standards
Policy 4108 Testing Procedures and Standards - Exclusion from Testing
Policy 4115 Grading: Course Grade Replacement
Policy 4140 School Volunteers/Resource Persons
Policy 6000 Public Records Access and Management
Policy 6050 Community Use of School Facilities
Policy 6060 Conduct on School Premise

The Board discussed the proposed changes to policy 1222. The Board questioned why the 20% threshold for naming of the building was changed. Neil Stevens, Business Administrator, responded that the increased cost of facilities makes a 20% donation of the total cost more than unlikely because a new elementary school is almost \$40 million to build.

Karen Cronin posed a question on policy 4104 about packets for credit. Keith Mecham, Assistant Superintendent of Secondary, stated that the District does not issue packets for credit.

Karen Cronin posed a question on policy 4108 about the exceptions for basic civics test. Keith Mecham, Assistant Superintendent of Secondary, stated that the state requirements for civics is changing and the exemption is no longer needed.

Wade Hyde made a motion to approve the presented policies on first reading. Bryan Smith seconded the motion, which passed 6-1.

Bryan Smith – Yes

Julie Taylor – Yes
Tiffani Summers – Yes
Danielle Wright – Yes
Wade Hyde – Yes
Karen Cronin – No
Stephanie DeFilippis - Yes

The following Policies were presented for second reading:

Policy 1036 Board Member Conflict of Interest
Policy 1072 Board Meetings: Notice Requirements
Policy 1100 Minutes
Policy 2030 Procurement/Purchasing
Policy 2034 Procurement: Contracts and Contract Limitations
Policy 2039 Child Nutrition Program Procurement
Policy 2060 Deducted Absences
Policy 2227 Transportation: Equipment: Buses
Policy 2228 Transportation: Unauthorized Persons on Buses
Policy 2241 School Nutrition Program - Charge and Delinquent Accounts
Policy 3085 Employee Work Information Privacy
Policy 4016 Evaluation and Selection of Instructional Material
Policy 4018 Evaluation and Selection of Supplemental Material
Policy 4020 Individual Learning Plan
Policy 5278 Student Privacy and Modesty
Policy 5320 Student Travel - Overnight, Over 150 Miles, Out of State
Policy 5321 Educational Field Trips
Policy 6002 Government Data Privacy
Policy 6065 Flags on School Property

Bryan Smith made the motion to approve the above policies for second reading. Danielle Wright seconded the motion, which was approved unanimously.

Bryan Smith – Yes
Julie Taylor – Yes
Tiffani Summers – Yes
Danielle Wright – Yes
Wade Hyde – Yes
Karen Cronin – Yes
Stephanie DeFilippis - Yes

Consent Calendar

Julie Taylor moved to accept the consent items. The motion was seconded by Bryan Smith and passed on a unanimous vote.

Bryan Smith – Yes
Julie Taylor – Yes
Tiffani Summers – Yes
Danielle Wright – Yes
Wade Hyde – Yes
Karen Cronin – Yes
Stephanie DeFilippis - Yes

The Consent Calendar included the following items:

Approval of the minutes of the work session and regular meetings of November 12, 2025.

Approval of claims numbered 55219 – 55391, 02111825, 05111025, 07112625, 08112525, 09110325, 09111225, 09112025, 09112625, 0W110625, 00101559 – 00101546, 01107217 – 01107301, 406 – 420, 168000631 – 168000635, 30403231 – 30403242, 30803869 – 30803879, 4043507 – 40403516, 40804883 – 40804901, 70415827 – 70415934, 70815943 – 70816046 and the ACH and school activity checks for the month of November 2025.

Personnel Items

As detailed in the agenda.

Clubs

As detailed in the agenda

Suggestions for Future Board Meetings

Bryan Smith would like a presentation of the Alternative Learning Classrooms.

Closed Session to Discuss Sale or Lease of Real Property

Julie Taylor motioned to move into closed session. The motion was seconded by Karen Cronin.

Bryan Smith – Yes

Julie Taylor – Yes

Tiffani Summers – Yes

Danielle Wright – Yes

Wade Hyde – Yes

Karen Cronin – Yes

Stephanie DeFilippis – Yes

Danielle Wright motioned to move out of closed session. The motion was seconded by Bryan Smith.

Bryan Smith – Yes

Julie Taylor – Yes

Tiffani Summers – Yes

Danielle Wright – Yes

Wade Hyde – Yes

Karen Cronin – Yes

Stephanie DeFilippis - Yes

Approval of Sale or Lease of Real Property

Julie Taylor motioned that the BESD Board of Education approve the real estate sale contract for the property located at 7950 S 575 W South Willard, UT 84340, parcel ID# 01-040-0090, parcel ID# 03-082-0024, in the amount of \$1,000,000 to Vernon Mortensen. Bryan Smith seconded the motion, which passed unanimously.

Bryan Smith – Yes

Julie Taylor – Yes

Tiffani Summers – Yes

Danielle Wright – Yes

Wade Hyde – Yes

Karen Cronin – Yes
Stephanie DeFilippis - Yes

Danielle Wright motioned that the BESD Board of Education approve the land exchange with the Church of Jesus Christ of Latter-Day Saints. .83 acres of parcel ID # 05-040-0106 plus \$510,000, owned by the Box Elder School District will be exchanged for parcel ID # 05-169-0017, owned by the Church of Jesus Christ of Latter-Day Saints, for the purposes of facilitating the expansion of the Bear River High School. Wade Hyde seconded the motion, which passed 6-1.

Bryan Smith – Yes
Julie Taylor – Yes
Tiffani Summers – Yes
Danielle Wright – Yes
Wade Hyde – Yes
Karen Cronin – No
Stephanie DeFilippis - Yes

Adjournment

With the announcement that the next meeting will be held on Wednesday, January 14, 2026 at 6:30 p.m. at the Independent Life Skills Center, President Tiffani Summers adjourned the meeting at 10:18 p.m.

APPROVED: _____

ATTESTED: _____
School Business Administrator
Box Elder School District

President, Board of Education

Check Register Summary

Batch Year: 26 Bank: All Date Range: 12/01/2025 - 12/31/2025

Bank	Check	Type	Date	Vendor	Vendor Name	Amount
01	00055392	C	12/04/2025	1	BRANDICE BROWN	64.75
01	00055393	C	12/04/2025	1	DEREK LIVINGSTON	179.55
01	00055394	C	12/04/2025	1	HEATHER HILMANOWSKI	100.00
01	00055395	C	12/04/2025	1	JAMIE GLASS	110.90
01	00055396	C	12/04/2025	1	JAMIE THOMPSON	99.20
01	00055397	C	12/04/2025	1	MARY GILL	20.00
01	00055398	C	12/04/2025	1	MORGAN PHIPPEN	756.00
01	00055399	C	12/04/2025	1	RACHELLE ATTEBERY	20.70
01	00055400	C	12/04/2025	1	ROBERT WHITE	83.10
01	00055401	C	12/04/2025	1	SHADEAU SECRIST	1,048.30
01	00055402	C	12/04/2025	10260	ADELE C YOUNG INTERM SCH	1,000.00
01	00055403	C	12/04/2025	109111	GLADYS AGUILERA	5,000.00
01	00055404	C	12/04/2025	347560	ALICE C HARRIS INTERM SCH	1,897.92
01	00055405	C	12/04/2025	36784	AMERICAN RED CROSS	1,623.00
01	00055406	C	12/04/2025	4260	BCI / UTAH BUREAU OF CRIMINAL IDENTIF	3,528.00
01	00055407	C	12/04/2025	85738	BEAR RIVER HIGH SCHOOL	4,050.00
01	00055408	C	12/04/2025	102956	BEAR RIVER MENTAL HEALTH	145.75
01	00055409	C	12/04/2025	85748	BEAR RIVER MIDDLE SCHOOL	1,872.75
01	00055410	C	12/04/2025	100913	BORDER STATES INDUSTRIES, INC	7,847.17
01	00055411	C	12/04/2025	104338	BOX ELDER HIGH SCHOOL	1,195.76
01	00055412	C	12/04/2025	104348	BOX ELDER MIDDLE SCHOOL	2,452.39
01	00055413	C	12/04/2025	111004	BRIDGERLAND APPLIED TECH/BATC	316.00
01	00055414	C	12/04/2025	111635	BRIDGERLAND BAND INSTRUMENT REPAIR	115.00
01	00055415	C	12/04/2025	24236	BRODY CHEMICAL	358.69
01	00055416	C	12/04/2025	73016	CANON U.S.A., INC	2,056.07
01	00055417	C	12/04/2025	85559	CENTURY ELEMENTARY	1,000.00
01	00055418	C	12/04/2025	890740	CENTURYLINK	396.18
01	00055419	C	12/04/2025	75310	CONSOLIDATED ELECTRICAL DISTRIBUTORS	491.13
01	00055420	C	12/04/2025	110789	CORE BUSINESS TECHNOLOGIES (SIP)	39.95
01	00055421	C	12/04/2025	38091	DATAIO LLC	2,200.00
01	00055422	C	12/04/2025	56197	DENTONS DURHAM JONES PINEGAR PC	1,011.00
01	00055423	C	12/04/2025	186330	DISCOVERY SCHOOL	1,000.00
01	00055424	C	12/04/2025	71668	CHELSEA ESCALANTE	322.56
01	00055425	C	12/04/2025	281678	FIELDING SCHOOL	1,000.00
01	00055426	C	12/04/2025	304217	GARLAND CITY	1,274.78
01	00055427	C	12/04/2025	304218	GARLAND SCHOOL	1,000.00
01	00055428	C	12/04/2025	71048	GEORGE'S POINT S TIRE	1,103.95
01	00055429	C	12/04/2025	56782	GOLDEN SPIKE ELEMENTARY	1,000.00
01	00055430	C	12/04/2025	324430	GRAYBAR ELECTRIC COMPANY INC	1,217.66
01	00055431	C	12/04/2025	76694	SUNSHINE HARRISON	529.20
01	00055432	C	12/04/2025	367473	HOBART	840.82
01	00055433	C	12/04/2025	901150	IMT COMPANIES LLC	17,509.26
01	00055434	C	12/04/2025	111125	IML SECURITY SUPPLY	7,606.57
01	00055435	C	12/04/2025	71242	IRON GATE CATERING	3,232.00
01	00055436	C	12/04/2025	76767	IRON HORIZON, LLC	1,500.00
01	00055437	C	12/04/2025	63142	SHAWN JENSEN	61.98
01	00055438	C	12/04/2025	100774	JEPPSEN DISTRIBUTING/JEFF JEPPSEN	18,304.06
01	00055439	C	12/04/2025	110259	KONE INC	3,019.57
01	00055440	C	12/04/2025	109818	VALYNN KUNZLER	785.23
01	00055441	C	12/04/2025	512588	LAKE VIEW SCHOOL	1,000.00
01	00055442	C	12/04/2025	58246	LINDE GAS & EQUIPMENT INC	420.82
01	00055443	C	12/04/2025	561078	MCKINLEY SCHOOL	1,000.00
01	00055444	C	12/04/2025	42064	JENNIE MONSEN-HANSEN	29.92
01	00055445	C	12/04/2025	612068	NORTH PARK SCHOOL	1,000.00
01	00055446	C	12/04/2025	690789	PARK VALLEY SCHOOL	1,000.00
01	00055447	C	12/04/2025	70831	S & D CARWASH MANAGEMENT LLC	215.91
01	00055448	C	12/04/2025	59625	SCRUB SHOPPE	217.52
01	00055449	C	12/04/2025	804825	SUNRISE HIGH SCHOOL	1,000.00
01	00055450	C	12/04/2025	110914	SUPERIOR WATER AND AIR INC	35.95
01	00055451	C	12/04/2025	700008	THREE MILE CREEK ELEMENTARY	1,000.00
01	00055452	C	12/04/2025	75426	TREVIPAY-WALMART	13.95
01	00055453	C	12/04/2025	8613	ANNE TURNER	73.92

Check Register Summary

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Bank	Check	Type	Date	Vendor	Vendor Name	Amount
01	00055454	C	12/04/2025	866716	UCI ACCOUNTS RECEIVABLE	120.00
01	00055455	C	12/04/2025	999009	UTAH RETIREMENT SYSTEMS	770.57
01	00055456	C	12/04/2025	63177	VALANT MEDICAL SOLUTIONS, INC	197.63
01	00055457	C	12/04/2025	24580	VERIZON WIRELESS	7,341.29
01	00055458	C	12/04/2025	924155	WASTE MGMT OF UTAH INC	6,810.56
01	00055459	C	12/04/2025	941226	WILLARD SCHOOL	1,000.00
01	00055460	C	12/04/2025	38032	AMAZON CAPITAL SERVICES INC	6,839.28
01	00055461	C	12/04/2025	106497	APPLE STORE	898.00
01	00055462	C	12/04/2025	100913	BORDER STATES INDUSTRIES, INC	4,104.00
01	00055463	C	12/04/2025	70416	BRAND-CO CUSTOM APPAREL LLC	990.84
01	00055464	C	12/04/2025	100293	DELL INC	1,198.28
01	00055465	C	12/04/2025	180241	DEMCO INC	8.84
01	00055466	C	12/04/2025	58475	EMS LINQ, INC	2,611.68
01	00055467	C	12/04/2025	109704	FOLLETT SCHOOL SOLUTIONS	777.11
01	00055468	C	12/04/2025	59463	FS.COM INC	346.00
01	00055469	C	12/04/2025	778870	GOPHER SPORT	459.00
01	00055470	C	12/04/2025	110014	INTERNATIONAL GREENHOUSE CO	1,323.00
01	00055471	C	12/04/2025	31534	HOLBROOK SERVCO LP	4,324.76
01	00055472	C	12/04/2025	386370	HYKO SUPPLY CO	3,964.15
01	00055473	C	12/04/2025	100522	INTERMOUNTAIN FARMERS ASSOC / IFA	522.99
01	00055474	C	12/04/2025	102697	INTERCONNECT SERVICES INC	33,243.17
01	00055475	C	12/04/2025	1791	INTERSTATE ALL BATTERIES CENTER	470.00
01	00055476	C	12/04/2025	60160	MARENEM INC	332.98
01	00055477	C	12/04/2025	44172	NORCO INC	3,540.00
01	00055478	C	12/04/2025	633340	OFFICE DEPOT	2,681.69
01	00055479	C	12/04/2025	699420	PERMA BOUND BOOKS	200.11
01	00055480	C	12/04/2025	709060	PITSCO EDUCATION, LLC	337.48
01	00055481	C	12/04/2025	110417	RESCO	3,785.00
01	00055482	C	12/04/2025	110873	SOLUTION TREE	6,840.00
01	00055483	C	12/04/2025	157371	STAPLES	9,523.06
01	00055484	C	12/04/2025	50695	TEACHERS PAY TEACHERS	5.00
01	00055485	C	12/11/2025	31364	95 PERCENT GROUP LLC	5,598.50
01	00055486	C	12/11/2025	6617	ACME WATER CO	120.00
01	00055487	C	12/11/2025	14010	AED EVERYWHERE	643.12
01	00055488	C	12/11/2025	14575	AIRMOTIVE SERVICE	186.94
01	00055489	C	12/11/2025	812477	ALSCO/AMERICAN LINEN	992.52
01	00055490	C	12/11/2025	25909	AMERIGAS PROPANE	1,434.78
01	00055491	C	12/11/2025	109929	ASHA / AMERICAN SPEECH LANGUAGE	2,640.00
01	00055492	C	12/11/2025	85556	BEAR RIVER HEALTH DEPARTMENT	185.00
01	00055493	C	12/11/2025	85768	BEAR RIVER SEWER DEPT	255.50
01	00055494	C	12/11/2025	111635	BRIDGERLAND BAND INSTRUMENT REPAIR	1,823.00
01	00055495	C	12/11/2025	108217	BRIGHAM CITY CORPORATION	55,543.60
01	00055496	C	12/11/2025	113116	BRYSON SALES & SERVICE	5,796.89
01	00055497	C	12/11/2025	73016	CANON U.S.A., INC	929.89
01	00055498	C	12/11/2025	107994	CERTIFIED SHRED	141.00
01	00055499	C	12/11/2025	819370	CLASSICAL STRINGS / G WILHELMSSEN	2,345.40
01	00055500	C	12/11/2025	162470	CRUS OIL INC	1,554.09
01	00055501	C	12/11/2025	14958	CULLIGAN	126.45
01	00055502	C	12/11/2025	729332	ECONO WASTE INC	7,436.66
01	00055503	C	12/11/2025	107136	ERS HEATING & COOLING	28,234.48
01	00055504	C	12/11/2025	71048	GEORGE'S POINT S TIRE	663.96
01	00055505	C	12/11/2025	110559	HARMONY HOME HEALTH LLC	4,093.76
01	00055506	C	12/11/2025	49026	IVY LANE PEDATRICS	28,436.09
01	00055507	C	12/11/2025	100774	JEPPSEN DISTRIBUTING/JEFF JEPPSEN	15,462.45
01	00055508	C	12/11/2025	107465	KIMBALL MIDWEST	834.30
01	00055509	C	12/11/2025	57568	LANGUAGE ACCESS NETWORK LLC	134.97
01	00055510	C	12/11/2025	58246	LINDE GAS & EQUIPMENT INC	3,107.41
01	00055511	C	12/11/2025	530755	LOGAN SCHOOL DISTRICT	23,171.71
01	00055511	CV	12/15/2025	530755	LOGAN SCHOOL DISTRICT	-23,171.71
01	00055512	C	12/11/2025	543168	MADDOX RANCH HOUSE	742.20
01	00055513	C	12/11/2025	110561	MAXIM HEALTHCARE SERVICES INC	2,235.31
01	00055514	C	12/11/2025	49859	JACKSON GROUP PETERBILT, INC.	4,274.69

Check Register Summary

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Bank	Check	Type	Date	Vendor	Vendor Name	Amount
01	00055515	C	12/11/2025	700077	PERRY CITY	274.72
01	00055516	C	12/11/2025	104436	POWER ENGINEERING INC	4,252.70
01	00055517	C	12/11/2025	109484	PUBLIC CONSULTING GROUPS INC	4,211.40
01	00055518	C	12/11/2025	732367	RAFT RIVER RURAL	1,589.25
01	00055519	C	12/11/2025	892645	ROCKY MOUNTAIN POWER	6,754.97
01	00055520	C	12/11/2025	110840	RUSH TRUCK CENTER OF UTAH	8,309.60
01	00055521	C	12/11/2025	802087	SNOWVILLE WATERWORKS INC	37.00
01	00055522	C	12/11/2025	112080	SQUIRE & COMPANY	11,500.00
01	00055523	C	12/11/2025	949	JANN STANGLER	4,380.80
01	00055524	C	12/11/2025	111109	TOM RANDALL DIST	2,618.69
01	00055525	C	12/11/2025	109356	TRANSPORT DIESEL INC	1,506.75
01	00055526	C	12/11/2025	75426	TREVIPAY-WALMART	153.57
01	00055527	C	12/11/2025	863370	UASSP/UTAH ASSOCIATION OF	300.00
01	00055528	C	12/11/2025	866716	UCI ACCOUNTS RECEIVABLE	360.00
01	00055529	C	12/11/2025	511570	UTAH LABOR COMMISSION DIVISION OF	204.00
01	00055530	C	12/11/2025	892916	DGO FUEL NETWORK TEAM	40,051.01
01	00055531	C	12/11/2025	891181	LB 410027	4,610.29
01	00055532	C	12/11/2025	110931	WEESE GLASS LLC	498.50
01	00055533	C	12/11/2025	941217	WILLARD CITY CORP	214.11
01	00055534	C	12/11/2025	38032	AMAZON CAPITAL SERVICES INC	8,016.04
01	00055535	C	12/11/2025	110672	SAFE & CIVIL SCHOOLS	36,133.75
01	00055536	C	12/11/2025	59366	BEND-TECH LLC	471.25
01	00055537	C	12/11/2025	1961	DESTINY EXPRESS/FOLLETT SCHOOL SOLUTIONS	26,313.60
01	00055538	C	12/11/2025	49956	EDUCATION LOGISTICS, INC	88,165.58
01	00055539	C	12/11/2025	72664	EMBI TEC	692.00
01	00055540	C	12/11/2025	111247	ESTRELLITA	3,076.10
01	00055541	C	12/11/2025	109704	FOLLETT SCHOOL SOLUTIONS	165.96
01	00055542	C	12/11/2025	76589	H2I GROUP, INC	1,235.00
01	00055543	C	12/11/2025	386370	HYKO SUPPLY CO	685.83
01	00055544	C	12/11/2025	102697	INTERCONNECT SERVICES INC	13,087.52
01	00055545	C	12/11/2025	3026	INTERMOUNTAIN HYDRONIC SPECIALTIES	1,881.00
01	00055546	C	12/11/2025	45560	LAKESHORE LEARNING MATERIALS	9,257.99
01	00055547	C	12/11/2025	21296	LINCOLN ELECTRIC CO	3,445.05
01	00055548	C	12/11/2025	60160	MARENEM INC	166.49
01	00055549	C	12/11/2025	586159	MOUNTAIN STATE TEXTBOOK DEP	1,971.32
01	00055550	C	12/11/2025	633340	OFFICE DEPOT	1,573.26
01	00055551	C	12/11/2025	100987	PEARSON EDUCATION CENTER	4,950.00
01	00055552	C	12/11/2025	699420	PERMA BOUND BOOKS	133.87
01	00055553	C	12/11/2025	54313	SCHOOL SPECIALTY, LLC	9,858.69
01	00055554	C	12/11/2025	71595	STUKENT, INC	4,135.00
01	00055555	C	12/11/2025	75906	TIME CLOCK PLUS, LLC	13,671.00
01	00055556	C	12/11/2025	106181	UEN/UTAH EDUCATION NETWORK	45,658.92
01	00055557	C	12/11/2025	111588	ULINE	9,326.47
01	00055558	C	12/11/2025	41068	ZOHO CORPORATION	16,211.00
01	00055559	C	12/12/2025	76597	AIR QUALITY CONSULTING, LLC	5,016.00
01	00055560	C	12/16/2025	76864	BAR W BEEF, LLC	96,400.00
01	00055561	C	12/16/2025	72737	AMERITAS LIFE INSURANCE CORP	3,665.05
01	00055562	C	12/16/2025	999027	B E SCHOOL BOARD FUND	70.00
01	00055563	C	12/16/2025	999024	BOSTON MUTUAL LIFE INS CO - W	406.36
01	00055564	C	12/16/2025	999055	BOX ELDER FOUNDATION	138.00
01	00055565	C	12/16/2025	999023	BOX ELDER SCHOOL DISTRICT	100.00
01	00055566	C	12/16/2025	999033	BUREAU CHILD SUPPORT SERV	3,273.00
01	00055567	C	12/16/2025	999021	ELEVATE CREDIT UNION	6,600.00
01	00055568	C	12/16/2025	999019	EMI HEALTH	390.27
01	00055569	C	12/16/2025	75531	EMI HEALTH	35,768.80
01	00055570	C	12/16/2025	999017	GLOBE LIFE INSURANCE CO	69.12
01	00055571	C	12/16/2025	999035	HORACE MANN INSURANCE COMPANY	29,463.40
01	00055572	C	12/16/2025	51080	IDAHO DIV OF MANAGEMENT/CHILD SUPPORT	461.00
01	00055573	C	12/16/2025	999084	NATIONAL BENEFITS SERVICES LLC	8,265.00
01	00055574	C	12/16/2025	999081	NATIONAL BENEFITS SERVICES LLC	8,672.12
01	00055575	C	12/16/2025	999156	OLSON SHANER	1,052.67
01	00055576	C	12/16/2025	999079	PEHP	798,489.32

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Bank	Check	Type	Date	Vendor	Vendor Name	Amount
01	00055577	C	12/16/2025	999032	PRE-PAID LEGAL SERVICES	1,234.20
01	00055578	C	12/16/2025	68560	PRIMUS LAW PC	348.47
01	00055579	C	12/16/2025	999018	THE HARTFORD	27,964.86
01	00055580	C	12/16/2025	48119	TITANIUM FUNDS	622.81
01	00055581	C	12/16/2025	999012	UESP	200.00
01	00055582	C	12/16/2025	999007	UTAH EDUCATION ASSOCIATION	3,746.36
01	00055583	C	12/16/2025	999025	UTAH SCHOOL EMPLOYEES ASSOCIATION	6,096.20
01	00055584	C	12/16/2025	999004	UTAH STATE TAX COMMISSION	277.20
01	00055585	C	12/16/2025	999003	UTAH STATE TAX COMMISSION	269,392.46
01	00055586	C	12/16/2025	71110	VOYA FINANCIAL	9,462.09
01	00055587	C	12/18/2025	1	BRIANNA PIERCE	70.00
01	00055588	C	12/18/2025	1	CHELSEA BARKER	27.00
01	00055589	C	12/18/2025	1	KAITLYNN GUNDERSON	37.40
01	00055590	C	12/18/2025	1	SARA FLINDERS	43.00
01	00055591	C	12/18/2025	1	ZAK OSBORN	99.95
01	00055592	C	12/18/2025	14010	AED EVERYWHERE	63.51
01	00055593	C	12/18/2025	347560	ALICE C HARRIS INTERM SCH	772.09
01	00055594	C	12/18/2025	38040	AMERICAN SIGN LANGUAGE COMMUNICATION	140.00
01	00055595	C	12/18/2025	4260	BCI / UTAH BUREAU OF CRIMINAL IDENTIF	4,956.00
01	00055596	C	12/18/2025	123130	CACHE COUNTY SCHOOL DISTRICT	6,670.00
01	00055597	C	12/18/2025	73016	CANON U.S.A., INC	421.87
01	00055598	C	12/18/2025	890740	CENTURYLINK QC	7,295.57
01	00055599	C	12/18/2025	40363	CIO MEDICAL SERVICES	645.00
01	00055600	C	12/18/2025	73121	DYLAN SMITH	130.00
01	00055601	C	12/18/2025	64084	ALDER EDUCATION LAW	1,000.00
01	00055602	C	12/18/2025	422180	INDUSTRIAL TOOL & SUPPLY	390.00
01	00055603	C	12/18/2025	66737	INSTITUTIONAL COMPLIANCE SOLUTIONS	5,500.00
01	00055604	C	12/18/2025	361	INTERMOUNTAIN HEALTHCARE	375.00
01	00055605	C	12/18/2025	361	INTERMOUNTAIN HEALTHCARE	292.01
01	00055606	C	12/18/2025	100774	JEPPSEN DISTRIBUTING/JEFF JEPPSEN	14,016.51
01	00055607	C	12/18/2025	489240	KENTS MARKET PL/TREMONTON	25.98
01	00055608	C	12/18/2025	71331	TASHA NORTON	87.00
01	00055609	C	12/18/2025	111273	NUCO2 LLC	2,867.63
01	00055610	C	12/18/2025	892645	ROCKY MOUNTAIN POWER	8,560.79
01	00055611	C	12/18/2025	60020	RON KELLER TIRE INC	124.99
01	00055612	C	12/18/2025	852617	TREMONTON CITY CORP	814.67
01	00055613	C	12/18/2025	75426	TREVIPAY-WALMART	33.54
01	00055614	C	12/18/2025	55034	UTAH PARENT CENTER, INC	2,878.47
01	00055615	C	12/18/2025	102864	WALKER CINEMAS	700.00
01	00055616	C	12/18/2025	2348	247 SECURITY INC	2,750.00
01	00055617	C	12/18/2025	31364	95 PERCENT GROUP LLC	615.00
01	00055618	C	12/18/2025	38032	AMAZON CAPITAL SERVICES INC	11,441.50
01	00055619	C	12/18/2025	64289	ARIZONA TINT OF LOGAN, INC	640.00
01	00055620	C	12/18/2025	100293	DELL INC	1,950.00
01	00055621	C	12/18/2025	62235	DEX IMAGING LLC	1,447.02
01	00055622	C	12/18/2025	109704	FOLLETT SCHOOL SOLUTIONS	222.09
01	00055623	C	12/18/2025	109962	MUSIC & ARTS	311.65
01	00055624	C	12/18/2025	76945	HAY THERE FARMS, LLC	7,900.00
01	00055625	C	12/18/2025	103070	HEYWOOD ENGINEERING & CONSULT	4,846.60
01	00055626	C	12/18/2025	386370	HYKO SUPPLY CO	184.29
01	00055627	C	12/18/2025	102697	INTERCONNECT SERVICES INC	12,997.98
01	00055628	C	12/18/2025	75205	NJRA ARCHITECTS, INC	696,642.48
01	00055629	C	12/18/2025	633340	OFFICE DEPOT	599.09
01	00055630	C	12/18/2025	106074	PERFECTION LEARNING CORPORATION	771.12
01	00055631	C	12/18/2025	699420	PERMA BOUND BOOKS	2,129.00
01	00055632	C	12/18/2025	709060	PITSCO EDUCATION, LLC	545.00
01	00055633	C	12/18/2025	107433	SCHOOL HEALTH	73.14
01	00055634	C	12/18/2025	73881	THOMAS R SIMKINS	325.00
01	00055635	C	12/18/2025	157371	STAPLES	767.85
01	00055636	C	12/18/2025	39900	VALLEY IMPLEMENT & MOTOR CO INC	1,687.98
01	00055637	C	12/19/2025	890740	CENTURYLINK LONG DISTANCE	2.59
01	02121025	M	12/05/2025	109177	UTAH DEPARTMENT OF WORKFORCE SERVICES	5,604.00

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Bank	Check	Type	Date	Vendor	Vendor Name	Amount
01	05121025	M	12/10/2025	888540	US BANK	133,569.26
01	07121925	M	12/16/2025	999070	HEALTH EQUITY INC	161,104.27
01	08121925	M	12/16/2025	999005	UTAH STATE RETIREMENT FUND	1,661,240.16
01	09120125	M	12/16/2025	999140	BANK OF UTAH	185.52
01	09121925	M	12/16/2025	999140	BANK OF UTAH	262,827.35
01	09122025	M	12/16/2025	999140	BANK OF UTAH	1,422,694.94
Total Bank: 01						\$6,555,801.99
02	00101577	C	12/04/2025	112046	ACE HARDWARE - BRIGHAM	88.06
02	00101578	C	12/04/2025	38032	AMAZON CAPITAL SERVICES INC	10.78
02	00101579	C	12/04/2025	85738	BEAR RIVER HIGH SCHOOL	1,500.00
02	00101580	C	12/04/2025	104321	BOX ELDER SCHOOL DISTRICT	2,158.20
02	00101581	C	12/04/2025	76341	DE GALVEZ ARANDA, FRANCISCO	1,500.00
02	00101582	C	12/04/2025	10804	MUSIC THEATRE INTERNATIONAL	740.00
02	00101583	C	12/04/2025	76422	SANDRA SHAFER	2,500.00
02	00101584	C	12/04/2025	891181	LB 410033	1,000.00
02	00101585	C	12/11/2025	38032	AMAZON CAPITAL SERVICES INC	1,995.48
02	00101586	C	12/18/2025	38032	AMAZON CAPITAL SERVICES INC	1,966.65
02	00101587	C	12/18/2025	85738	BEAR RIVER HIGH SCHOOL	13,500.00
02	00101588	C	12/18/2025	85748	BEAR RIVER MIDDLE SCHOOL	1,030.30
02	00101589	C	12/18/2025	104321	BOX ELDER SCHOOL DISTRICT	751.34
02	00101590	C	12/18/2025	304218	GARLAND SCHOOL	425.00
02	00101591	C	12/18/2025	76422	SANDRA SHAFER	150.00
Total Bank: 02						\$29,315.81
11	01107302	A	12/04/2025	101520	BELL JANITORIAL	635.47
11	01107303	A	12/04/2025	102177	BRADY INDUSTRIES LLC	348.70
11	01107304	A	12/04/2025	44342	MICHELLE BREIDER	205.70
11	01107305	A	12/04/2025	70939	CAMFIL USA, INC	234.72
11	01107306	A	12/04/2025	106437	CARSON ELEVATOR CO INC	2,902.47
11	01107307	A	12/04/2025	53473	CHARLIE'S PRODUCE	7,398.63
11	01107308	A	12/04/2025	165225	CURRICULUM ASSOC INC	4,725.00
11	01107309	A	12/04/2025	32263	TIFFANY EDDINGTON	757.51
11	01107310	A	12/04/2025	75272	ESS WEST, LLC	66,209.21
11	01107311	A	12/04/2025	8400	COERINA FIFE	225.87
11	01107312	A	12/04/2025	67407	MALISSA FREEZE	119.70
11	01107313	A	12/04/2025	322776	GRAINGERS INC	420.37
11	01107314	A	12/04/2025	76775	KYLEE GROW	446.00
11	01107315	A	12/04/2025	67644	MICHELLE JENSEN	865.30
11	01107316	A	12/04/2025	76236	PENNY LARSON	303.03
11	01107317	A	12/04/2025	72869	LINK IMAGING, LLC	79.98
11	01107318	A	12/04/2025	75043	MGT IMPACT SOLUTIONS, LLC	8,500.00
11	01107319	A	12/04/2025	43982	MIKE MOORE	483.84
11	01107320	A	12/04/2025	20079	MEGAN MORRIS	775.15
11	01107321	A	12/04/2025	68802	ABBY OBLOCK	228.21
11	01107322	A	12/04/2025	71439	PILOT THOMAS LOGISTICS, LLC	7,406.39
11	01107323	A	12/04/2025	103410	CAROLINA REX	30.24
11	01107324	A	12/04/2025	54283	SLACK TECHNOLOGIES, INC	535.63
11	01107325	A	12/04/2025	76147	BROOKLYN TIMBIMBOO	332.08
11	01107326	A	12/04/2025	47686	TNT ENGRAVING	7,001.60
11	01107327	A	12/04/2025	100590	WAXIE SANITARY SUPPLY	2,934.21
11	01107328	A	12/11/2025	54828	MCKENZIE ANDERSON	26.00
11	01107329	A	12/11/2025	104132	BEAZER LOCK & KEY	2,237.70
11	01107330	A	12/11/2025	101520	BELL JANITORIAL	1,152.68
11	01107331	A	12/11/2025	18384	CRISTINA BRADSHAW	27.40
11	01107332	A	12/11/2025	102177	BRADY INDUSTRIES LLC	232.64
11	01107333	A	12/11/2025	11223	CALI BYWATER	371.84
11	01107334	A	12/11/2025	106437	CARSON ELEVATOR CO INC	898.37
11	01107335	A	12/11/2025	66958	CDW GOVERNMENT, LLC	61,995.00
11	01107336	A	12/11/2025	31380	JOSE M CEDILLO	62.00
11	01107337	A	12/11/2025	53473	CHARLIE'S PRODUCE	7,800.41
11	01107338	A	12/11/2025	103095	KISHA C COLLOM	50.40
11	01107339	A	12/11/2025	69868	ARCHER CRAWFORD	46.00
11	01107340	A	12/11/2025	66265	CURTIS EGBERT	47.00

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Bank	Check	Type	Date	Vendor	Vendor Name	Amount
11	01107341	A	12/11/2025	728870	ENBRIDGE GAS UTAH	32,446.71
11	01107342	A	12/11/2025	70661	LISVET GAMARRA SOTO	200.00
11	01107343	A	12/11/2025	322776	GRAINGERS INC	22.77
11	01107344	A	12/11/2025	110942	KIP A HEINER	73.00
11	01107345	A	12/11/2025	358950	JULIE S HESS	48.37
11	01107346	A	12/11/2025	40320	JACINDA HEYDER	84.40
11	01107347	A	12/11/2025	110864	JEFF HUNT	35.60
11	01107348	A	12/11/2025	61530	INTELEPEER CLOUD COMMUNICATIONS, LLC	5,582.52
11	01107349	A	12/11/2025	69850	ARDELL JENKS	36.00
11	01107350	A	12/11/2025	56669	SHEA L JENSEN	25.60
11	01107351	A	12/11/2025	76139	SYLVIA JEPPSEN	84.40
11	01107352	A	12/11/2025	72842	MONTANAELA LOFTISS	166.00
11	01107353	A	12/11/2025	72486	CORY LOPEZ	27.40
11	01107354	A	12/11/2025	29777	JAMES O MAY	50.40
11	01107355	A	12/11/2025	10936	JONI MITCHELL	36.00
11	01107356	A	12/11/2025	25640	RAMONA MORA	26.60
11	01107357	A	12/11/2025	21962	MARK NELSON	47.00
11	01107358	A	12/11/2025	62081	NICOLE HESS VINYL	20.25
11	01107359	A	12/11/2025	55930	MCKELLEN RADER	40.40
11	01107360	A	12/11/2025	76830	ALISA RIVERA	51.96
11	01107361	A	12/11/2025	803050	SHI INTERNATIONAL CORP	7,707.50
11	01107362	A	12/11/2025	69876	MARTIN SOHOLT	27.40
11	01107363	A	12/11/2025	45756	KELLY SORENSEN	212.13
11	01107364	A	12/11/2025	35203	JACK L STICKNEY	75.21
11	01107365	A	12/11/2025	12688	SYSCO	193,873.94
11	01107366	A	12/11/2025	852290	SANDIE TRAPP	59.00
11	01107367	A	12/11/2025	62510	JESSICA WAITE	157.92
11	01107368	A	12/11/2025	100590	WAXIE SANITARY SUPPLY	840.25
11	01107369	A	12/11/2025	40002	MAURY WHEATLEY	72.80
11	01107370	A	12/11/2025	76848	MARIAH WILKINS	50.40
11	01107371	A	12/11/2025	69442	TRINA WINNINGHAM	135.00
11	01107372	A	12/11/2025	105928	HEATHER YOUNG	166.49
11	01107373	A	12/18/2025	3379	LINN BECK	28.56
11	01107374	A	12/18/2025	102177	BRADY INDUSTRIES OF UTAH, LLC	533.84
11	01107375	A	12/18/2025	105301	CACHE VALLEY ELECTRIC INC	760.95
11	01107376	A	12/18/2025	53473	CHARLIE'S PRODUCE	6,188.03
11	01107377	A	12/18/2025	728870	ENBRIDGE GAS UTAH	30,797.51
11	01107378	A	12/18/2025	75272	ESS WEST, LLC	101,777.36
11	01107379	A	12/18/2025	27707	GOENGINEER INC	4,250.00
11	01107380	A	12/18/2025	14427	JEANNIE JOHNSON	1,911.88
11	01107381	A	12/18/2025	72966	NICOLE NELSON	165.50
11	01107382	A	12/18/2025	25240	MCKINZIE RICHINS	329.28
11	01107383	A	12/18/2025	58920	ANGIE SMOOT	49.90
11	01107384	A	12/18/2025	47686	TNT ENGRAVING	35.00
11	01107385	A	12/18/2025	68365	EILEEN UDY	85.12
11	01107386	A	12/18/2025	107096	AARIKA ZERKLE	74.14
Total Bank: 11						\$578,522.94

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Bank	Check	Type	Date	Vendor	Vendor Name	Amount
15	00000351	CV	12/04/2025	45500	BOX ELDER SCHOOL DISTRICT	-1,791.40
15	00000421	C	12/02/2025	45500	BOX ELDER SCHOOL DISTRICT	329.58
15	00000422	C	12/02/2025	104321	BOX ELDER SCHOOL DISTRICT	123.78
15	00000423	C	12/02/2025	158220	COVER UP	133.46
15	00000424	C	12/02/2025	22730	DAWN STAR PRESS	75.00
15	00000425	C	12/02/2025	489250	KENTS MARKET PL/BRIGHAM	9.26
15	00000426	C	12/02/2025	489240	KENTS MARKET PL/TREMONTON	229.80
15	00000427	C	12/02/2025	111656	SCHOLASTIC BOOK FAIRS	1,591.64
15	00000428	C	12/02/2025	73342	SHUTTERFLY LIFETOUCH, LLC ACCTS RECV	1,582.50
15	00000429	C	12/02/2025	110914	SUPERIOR WATER AND AIR INC	30.00
15	00000430	C	12/02/2025	17680	WORLD'S FINEST CHOCOLATE	11,562.00
15	00000431	C	12/02/2025	38032	AMAZON CAPITAL SERVICES INC	1,202.29
15	00000432	C	12/02/2025	45560	LAKESHORE LEARNING MATERIALS	295.43
15	00000433	C	12/02/2025	157371	STAPLES	31.88
15	00000434	C	12/02/2025	61360	ZANER-BLOSER INC	700.15
15	00000435	C	12/09/2025	45500	BOX ELDER SCHOOL DISTRICT	402.30
15	00000436	C	12/09/2025	111656	SCHOLASTIC BOOK FAIRS	480.56
15	00000437	C	12/09/2025	39667	SIGN GYPSIES BOX ELDER	75.00
15	00000438	C	12/09/2025	75388	SUGAR & SIPS, LLC	135.86
15	00000439	C	12/09/2025	75426	TREVIPAY-WALMART	126.69
15	00000440	C	12/09/2025	38032	AMAZON CAPITAL SERVICES INC	302.56
15	00000441	C	12/09/2025	714550	POSITIVE PROMOTIONS	2,767.65
15	00000442	C	12/17/2025	45500	BOX ELDER SCHOOL DISTRICT	889.56
15	00000443	C	12/17/2025	104338	BOX ELDER HIGH SCHOOL	362.50
15	00000444	C	12/17/2025	14958	CULLIGAN	139.95
15	00000445	C	12/17/2025	489240	KENTS MARKET PL/TREMONTON	886.41
15	00000446	C	12/17/2025	39667	SIGN GYPSIES BOX ELDER	65.00
15	00000447	C	12/17/2025	38032	AMAZON CAPITAL SERVICES INC	1,874.28
15	00000448	C	12/19/2025	47589	AUDREY MASON	55.40
Total Bank: 15						\$24,669.09
29	16800636	C	12/10/2025	507075	KELLIE KUNZLER	4.80
29	16800637	C	12/19/2025	104321	BOX ELDER SCHOOL DISTRICT	264.39
29	16800638	C	12/19/2025	38032	AMAZON CAPITAL SERVICES INC	108.90
Total Bank: 29						\$378.09
33	30403243	C	12/04/2025	1	KAYLYN CABLE	50.00
33	30403244	C	12/04/2025	38032	AMAZON CAPITAL SERVICES INC	2,004.60
33	30403245	C	12/04/2025	55344	KRISTINA HANSON	50.00
33	30403246	C	12/04/2025	489240	KENTS MARKET PL/TREMONTON	2,314.30
33	30403247	C	12/04/2025	31917	HEATHER MYERS	50.00
33	30403248	C	12/04/2025	75426	TREVIPAY-WALMART	392.79
33	30403249	C	12/04/2025	72389	ANGEL ZAMBRANO	50.00
33	30403250	C	12/12/2025	109248	J W PEPPER MUSIC	978.14
33	30403251	C	12/12/2025	769715	SAM'S CLUB BUSINESS PAYMENTS	2.01
33	30403252	C	12/12/2025	75426	TREVIPAY-WALMART	306.57
33	30403253	C	12/15/2025	38032	AMAZON CAPITAL SERVICES INC	809.53
33	30403254	C	12/15/2025	76899	BAYDIN INC	600.00
33	30403255	C	12/15/2025	104321	BOX ELDER SCHOOL DISTRICT	473.43
33	30403256	C	12/15/2025	104321	BOX ELDER SCHOOL DISTRICT	165.18
33	30403257	C	12/15/2025	104321	BOX ELDER SCHOOL DISTRICT	90.06
33	30403258	C	12/15/2025	75426	TREVIPAY-WALMART	209.98
33	30403259	C	12/19/2025	38032	AMAZON CAPITAL SERVICES INC	153.54
33	30403260	C	12/19/2025	104321	BOX ELDER SCHOOL DISTRICT	2,151.60
33	30403261	C	12/19/2025	109248	J W PEPPER MUSIC	55.00
33	30403262	C	12/19/2025	75426	TREVIPAY-WALMART	58.79
Total Bank: 33						\$10,965.52

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Bank	Check	Type	Date	Vendor	Vendor Name	Amount
34	30803880	C	12/08/2025	38032	AMAZON CAPITAL SERVICES INC	616.15
34	30803881	C	12/08/2025	45500	BOX ELDER SCHOOL DISTRICT	130.00
34	30803882	C	12/08/2025	778870	GOPHER SPORT	43.04
34	30803883	C	12/08/2025	633340	OFFICE DEPOT	43.65
34	30803884	C	12/08/2025	75426	TREVIPAY-WALMART	68.01
34	30803885	C	12/18/2025	38032	AMAZON CAPITAL SERVICES INC	733.90
34	30803886	C	12/18/2025	104338	BOX ELDER HIGH SCHOOL	100.00
34	30803887	C	12/18/2025	104321	BOX ELDER SCHOOL DISTRICT	652.14
34	30803888	C	12/18/2025	57789	DO GOOD DESIGNS UTAH	178.50
34	30803889	C	12/18/2025	109248	J W PEPPER MUSIC	175.34
34	30803890	C	12/18/2025	75426	TREVIPAY-WALMART	328.19
34	30803891	C	12/18/2025	102864	WALKER CINEMAS	1,792.00
Total Bank: 34						\$4,860.92
35	40403517	C	12/02/2025	327480	GREER'S HARDWARE	122.90
35	40403518	C	12/02/2025	103961	INTERMOUNTAIN WOOD PRODUCTS	954.75
35	40403519	C	12/02/2025	489240	KENTS MARKET PL/TREMONTON	827.44
35	40403520	C	12/02/2025	11894	LIBRARY STORE	250.62
35	40403521	C	12/02/2025	110914	SUPERIOR WATER AND AIR INC	39.95
35	40403522	C	12/02/2025	75426	TREVIPAY-WALMART	10.99
35	40403523	C	12/16/2025	104321	BOX ELDER SCHOOL DISTRICT	544.10
35	40403524	C	12/18/2025	1	KELLY WINWARD	50.00
35	40403525	C	12/18/2025	1724	ACE HARDWARE TREMONTON	76.43
35	40403526	C	12/18/2025	45500	BOX ELDER SCHOOL DISTRICT	29.00
35	40403527	C	12/18/2025	819370	CLASSICAL STRINGS / G WILHELMSSEN	1,152.21
35	40403528	C	12/18/2025	158220	COVER UP	1,326.14
35	40403529	C	12/18/2025	11894	LIBRARY STORE	209.16
35	40403530	C	12/18/2025	21865	VIC'S QUALITY SAFE AND KEY	211.57
Total Bank: 35						\$5,805.26
36	40804902	C	12/03/2025	38032	AMAZON CAPITAL SERVICES INC	49.99
36	40804903	C	12/03/2025	104338	BOX ELDER HIGH SCHOOL	518.00
36	40804904	C	12/03/2025	103961	INTERMOUNTAIN WOOD PRODUCTS	924.16
36	40804905	C	12/03/2025	111790	SUNSTONE POTTERY	554.80
36	40804906	C	12/03/2025	75426	TREVIPAY	53.28
36	40804907	C	12/10/2025	75426	TREVIPAY-WALMART	27.99
36	40804908	C	12/10/2025	28991	FAMILY CAREER AND COMMUNITY LEADERS OF	160.00
36	40804909	C	12/10/2025	286060	FLINN SCIENTIFIC	75.82
36	40804910	C	12/10/2025	75426	TREVIPAY-WALMART	149.63
Total Bank: 36						\$2,513.67
37	70415933	CV	12/04/2025	76783	KYLAH SORENSEN PHOTOGRAPHY	-660.00
37	70415940	C	12/02/2025	106895	BADGER SCREEN PRINTING CO	2,546.64
37	70415941	C	12/02/2025	85738	BEAR RIVER HIGH SCHOOL	29.10
37	70415942	C	12/02/2025	108563	BEST WESTERN PLUS ABBEY INN	223.88
37	70415943	C	12/02/2025	104321	BOX ELDER SCHOOL DISTRICT	854.83
37	70415944	C	12/02/2025	104321	BOX ELDER SCHOOL DISTRICT	500.00
37	70415945	C	12/02/2025	6858	DIXIE HIGH SCHOOL	850.00
37	70415946	C	12/02/2025	65315	ANDI GARDNER	2,225.00
37	70415947	C	12/02/2025	4790	HOME DEPOT CREDIT SERVICE	2,494.70
37	70415948	C	12/02/2025	10723	NORTHBRIDGE HIGH SCHOOL	660.00
37	70415949	C	12/02/2025	5924	PITNEY BOWES BANK INC RESERVE ACCOUNT	1,000.00
37	70415950	C	12/02/2025	769715	SAM'S CLUB BUSINESS PAYMENTS	1,988.07
37	70415951	C	12/02/2025	72435	TWISTED SUGAR TREMONTON	791.00
37	70415952	C	12/02/2025	7536	GAME ONE	2,149.88
37	70415953	C	12/02/2025	21393	UTAH THEATRE ASSOCIATION	1,400.00
37	70415954	C	12/04/2025	38032	AMAZON CAPITAL SERVICES INC	2,421.91
37	70415955	C	12/04/2025	106055	BLICK ART MATERIALS	678.07
37	70415956	C	12/04/2025	104321	BOX ELDER SCHOOL DISTRICT	528.69
37	70415957	C	12/04/2025	102017	DAVIS HIGH SCHOOL	624.00
37	70415958	C	12/04/2025	76430	HOLIDAY INN SOUTH JORDAN	1,499.08
37	70415959	C	12/04/2025	64823	JO AND JAX LLC	224.88
37	70415960	C	12/04/2025	50601	JUAB HIGH SCHOOL	600.00
37	70415961	C	12/04/2025	489240	KENTS MARKET PL/TREMONTON	6,179.39

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Bank	Check	Type	Date	Vendor	Vendor Name	Amount
37	70415962	C	12/04/2025	61751	KESTNER MEDIA PRODUCTION	200.00
37	70415963	C	12/04/2025	76783	KYLAH SORENSEN	660.00
37	70415964	C	12/04/2025	67148	MADE IT DESIGN	1,068.28
37	70415965	C	12/04/2025	76813	RIGBY HIGH SCHOOL	500.00
37	70415966	C	12/04/2025	33251	KATHRYN KUSTOM SEWING	2,700.00
37	70415966	CV	12/11/2025	33251	KATHRYN KUSTOM SEWING	-2,700.00
37	70415967	C	12/04/2025	157371	STAPLES	793.99
37	70415968	C	12/04/2025	75426	TREVIPAY-WALMART	122.37
37	70415969	C	12/04/2025	18392	USA WRESTLING UTAH	9,450.00
37	70415970	C	12/04/2025	32824	YES PRINT COPY N MORE, LLC	18.50
37	70415971	C	12/09/2025	72443	ASPIRING ADVENTURE LLC	900.00
37	70415972	C	12/09/2025	104321	BOX ELDER SCHOOL DISTRICT	2,140.00
37	70415973	C	12/09/2025	68756	DINOSAUR INN & SUITES, INC	500.00
37	70415974	C	12/09/2025	4960	OLD GRIST MILL BREAD	164.88
37	70415975	C	12/09/2025	28967	ROBOTICS ED & COMPETITION FOUNDATION	710.00
37	70415976	C	12/09/2025	28495	SYRACUSE HIGH SCHOOL	750.00
37	70415977	C	12/09/2025	16535	VEX ROBOTICS	1,487.61
37	70415978	C	12/11/2025	38032	AMAZON CAPITAL SERVICES INC	3,852.62
37	70415979	C	12/11/2025	107102	BEAR RIVER BOWLING CENTER / THE GRILL	2,183.00
37	70415980	C	12/11/2025	106055	BLICK ART MATERIALS	990.47
37	70415981	C	12/11/2025	57231	HAMPTON INN & SUITES SPANISH FORK	1,912.17
37	70415982	C	12/11/2025	109248	J W PEPPER MUSIC	289.99
37	70415983	C	12/11/2025	61751	KESTNER MEDIA PRODUCTION	50.00
37	70415984	C	12/11/2025	71919	LUXEDO	699.00
37	70415985	C	12/11/2025	58386	ROCKY MOUNTAIN DRILL INVITATIONAL	450.00
37	70415986	C	12/11/2025	33251	KATHRYN ROSE	2,700.00
37	70415987	C	12/11/2025	157371	STAPLES	810.89
37	70415988	C	12/11/2025	75388	SUGAR & SIPS, LLC	334.00
37	70415989	C	12/11/2025	75426	TREVIPAY-WALMART	669.51
37	70415990	C	12/11/2025	100686	UHSAA / UTAH HIGH SCHOOL ACT ASSOC	200.00
37	70415991	C	12/11/2025	21393	UTAH THEATRE ASSOCIATION	125.00
37	70415992	C	12/16/2025	1724	ACE HARDWARE TREMONTON	320.85
37	70415993	C	12/16/2025	286060	FLINN SCIENTIFIC	40.40
37	70415993	CV	12/17/2025	286060	FLINN SCIENTIFIC	-40.40
37	70415994	C	12/16/2025	58386	ROCKY MOUNTAIN DRILL INVITATIONAL	468.00
37	70415995	C	12/16/2025	58084	SAUNDERS TOURS	50,000.00
37	70415996	C	12/16/2025	73938	THE SWEET SCORE	270.00
37	70415997	C	12/16/2025	100686	UHSAA / UTAH HIGH SCHOOL ACT ASSOC	50.00
37	70415998	C	12/18/2025	76929	COMFORT INN GRAND JUNCTION	2,169.42
37	70415999	C	12/18/2025	54909	HOLIDAY INN EXPRESS LEHI	1,442.43
37	70416000	C	12/18/2025	76953	CENTRAL HIGH SCHOOL	500.00
37	70416001	C	12/19/2025	71218	7TH SOUTH DESIGNS, LLC	1,134.63
37	70416002	C	12/19/2025	38032	AMAZON CAPITAL SERVICES INC	3,866.53
37	70416003	C	12/19/2025	104321	BOX ELDER SCHOOL DISTRICT	6,401.82
37	70416004	C	12/19/2025	31658	BSN SPORTS	5,485.10
37	70416005	C	12/19/2025	76970	ELIZABETH CHRISTENSEN	3,444.39
37	70416006	C	12/19/2025	40363	CIO MEDICAL SERVICES	240.00
37	70416007	C	12/19/2025	1228	COLLEGE BOARD	103.32
37	70416008	C	12/19/2025	44130	CONDOR TURF LLC	400.00
37	70416009	C	12/19/2025	158220	COVER UP	440.00
37	70416010	C	12/19/2025	47635	EPIC PRODUCTIONS LLC	1,800.00
37	70416011	C	12/19/2025	286060	FLINN SCIENTIFIC	55.90
37	70416012	C	12/19/2025	327480	GREER'S HARDWARE	173.59
37	70416013	C	12/19/2025	76961	HAMPTON INN IDAHO FALLS	1,872.00
37	70416014	C	12/19/2025	60461	KAYSVILLE ROBOTICS ASSOCIATION	750.00
37	70416015	C	12/19/2025	76996	CHARLEY KWAPIS	1,000.00
37	70416016	C	12/19/2025	75728	MAIN STREET SERVICES	90.00
37	70416017	C	12/19/2025	72184	MANAGED PRODUCTIONS, LLC	587.97
37	70416018	C	12/19/2025	7161	MILLER GAS CO, INC	38.75
37	70416019	C	12/19/2025	68322	MLE PHOTOGRAPHY	536.25
37	70416020	C	12/19/2025	66834	MOUNTAIN VALLEY PRINTING	7,006.75
37	70416021	C	12/19/2025	44172	NORCO INC	4,710.61

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Bank	Check	Type	Date	Vendor	Vendor Name	Amount
37	70416022	C	12/19/2025	4960	OLD GRIST MILL BREAD	148.96
37	70416023	C	12/19/2025	5916	PITNEY BOWES	143.91
37	70416024	C	12/19/2025	28967	ROBOTICS ED & COMPETITION FOUNDATION	330.00
37	70416025	C	12/19/2025	67776	SO SIMPLY SWEET CO	192.00
37	70416026	C	12/19/2025	75388	SUGAR & SIPS, LLC	194.00
37	70416027	C	12/19/2025	111790	SUNSTONE POTTERY	4,645.15
37	70416028	C	12/19/2025	110914	SUPERIOR WATER AND AIR INC	40.00
37	70416029	C	12/19/2025	75426	TREVIPAY-WALMART	240.19
37	70416030	C	12/19/2025	7536	GAME ONE	203.23
37	70416031	C	12/19/2025	67466	UTAH STATE FAIR CORPORATION	23,794.87
37	70416032	C	12/19/2025	58351	WE HELP TWO	1,164.02
37	70416033	C	12/19/2025	32824	YES PRINT COPY N MORE, LLC	33.50
Total Bank: 37						\$191,029.54
38	70815884	CV	12/18/2025	39209	FAIRFIELD INN DRAPER	-1,980.84
38	70816048	C	12/03/2025	29637	DESERT HILLS HIGH SCHOOL	600.00
38	70816049	C	12/03/2025	13684	LAYTON HIGH SCHOOL	975.00
38	70816050	C	12/03/2025	45551	MILLARD SCHOOL DISTRICT	800.00
38	70816051	C	12/03/2025	10723	NORTHRIDGE HIGH SCHOOL	500.00
38	70816052	C	12/04/2025	38032	AMAZON CAPITAL SERVICES INC	628.50
38	70816053	C	12/04/2025	45500	BOX ELDER SCHOOL DISTRICT	1,540.20
38	70816054	C	12/04/2025	53457	BLACK STITCH LLC	2,197.00
38	70816055	C	12/04/2025	106055	BLICK ART MATERIALS	1,527.15
38	70816056	C	12/04/2025	31658	BSN SPORTS	656.09
38	70816057	C	12/04/2025	75680	ERIKA COX	500.00
38	70816058	C	12/04/2025	16314	HOSA-FUTURE HEALTH PROFESSIONALS	1,860.00
38	70816059	C	12/04/2025	75094	IC GROUP	935.02
38	70816060	C	12/04/2025	103961	INTERMOUNTAIN WOOD PRODUCTS	1,104.24
38	70816061	C	12/04/2025	74055	M&K GRAPHICS AND APPAREL	279.44
38	70816062	C	12/04/2025	4960	OLD GRIST MILL BREAD	693.58
38	70816063	C	12/04/2025	58343	ANDREA OLSEN	1,174.00
38	70816064	C	12/04/2025	4987	PICTURELINE INC	172.70
38	70816065	C	12/04/2025	104992	PRINT SHOP	33.32
38	70816066	C	12/04/2025	76821	SCIPIO HOSPITALITY 230	949.74
38	70816066	CV	12/05/2025	76821	SCIPIO HOSPITALITY 230	-949.74
38	70816067	C	12/04/2025	47686	TNT ENGRAVING	55.50
38	70816068	C	12/04/2025	75426	TREVIPAY-WALMART	415.19
38	70816069	C	12/11/2025	1	DOMINIC POLL	265.00
38	70816070	C	12/11/2025	38032	AMAZON CAPITAL SERVICES INC	1,523.73
38	70816071	C	12/11/2025	104320	BOX ELDER COUNTY TREASURER	925.00
38	70816072	C	12/11/2025	104370	BOX ELDER NEWS JOURNAL	40.00
38	70816073	C	12/11/2025	104321	BOX ELDER SCHOOL DISTRICT	56.52
38	70816074	C	12/11/2025	31658	BSN SPORTS	31.00
38	70816075	C	12/11/2025	23736	WEISSMAN	1,515.58
38	70816076	C	12/11/2025	72478	DESERT PEAKS PROMO	17,500.00
38	70816077	C	12/11/2025	38644	GREEN CANYON HIGH SCHOOL	950.00
38	70816078	C	12/11/2025	36200	RIVERTON HIGH SCHOOL	329.00
38	70816079	C	12/11/2025	50601	JUAB HIGH SCHOOL	600.00
38	70816080	C	12/11/2025	25119	SIZZLING PLATTER	27.96
38	70816081	C	12/11/2025	4880	WURTH LOUIS & COMPANY	95.90
38	70816082	C	12/11/2025	62022	MATBOSS LLC	259.00
38	70816083	C	12/11/2025	56049	MICHELLE BARKER PHOTOGRAPHY	150.00
38	70816084	C	12/11/2025	109396	BEN LOMOND HIGH SCHOOL	73.00
38	70816085	C	12/11/2025	10731	SMITH'S CUSTOMER CHARGES	451.51
38	70816086	C	12/11/2025	111790	SUNSTONE POTTERY	1,515.20
38	70816087	C	12/11/2025	47686	TNT ENGRAVING	32.50
38	70816088	C	12/11/2025	75426	TREVIPAY-WALMART	876.37
38	70816089	C	12/11/2025	63355	TWISTED SUGAR OF BRIGHAM	2,550.00
38	70816090	C	12/11/2025	102864	WALKER CINEMAS	1,848.00
38	70816091	C	12/11/2025	33936	JILL WALLENTINE	266.00
38	70816092	C	12/11/2025	59420	DLR TICKET FULFILLMENT	19,010.00
38	70816093	C	12/11/2025	76856	CARLA WILLARD	200.00
38	70816094	C	12/12/2025	38032	AMAZON CAPITAL SERVICES INC	61.78

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Bank	Check	Type	Date	Vendor	Vendor Name	Amount
38	70816095	C	12/12/2025	72478	DESERT PEAKS PROMO	120.00
38	70816096	C	12/12/2025	4960	OLD GRIST MILL BREAD	138.18
38	70816097	C	12/12/2025	110378	JESSE THOMAS ROBERTS	393.00
38	70816098	C	12/12/2025	100686	UHSAA / UTAH HIGH SCHOOL ACT ASSOC	50.00
38	70816099	C	12/17/2025	104321	BOX ELDER SCHOOL DISTRICT	15,414.52
38	70816100	C	12/18/2025	112046	ACE HARDWARE - BRIGHAM	15.99
38	70816101	C	12/18/2025	38032	AMAZON CAPITAL SERVICES INC	1,150.40
38	70816102	C	12/18/2025	39209	FAIRFIELD INN DRAPER	1,980.84
38	70816103	C	12/18/2025	104321	BOX ELDER SCHOOL DISTRICT	15,579.52
38	70816104	C	12/18/2025	104321	BOX ELDER SCHOOL DISTRICT	33.61
38	70816105	C	12/18/2025	31658	BSN SPORTS	4,756.90
38	70816106	C	12/18/2025	123130	CACHE HIGH SCHOOL	208.00
38	70816107	C	12/18/2025	40363	CIO MEDICAL SERVICES	360.00
38	70816108	C	12/18/2025	57789	DO GOOD DESIGNS UTAH	610.50
38	70816109	C	12/18/2025	76880	DOWN POPPY LANE, LLC	809.00
38	70816110	C	12/18/2025	37672	EWELL EDUCATIONAL SERVICES INC	130.00
38	70816111	C	12/18/2025	109248	J W PEPPER MUSIC	648.99
38	70816112	C	12/18/2025	13684	LAYTON HIGH SCHOOL	65.00
38	70816113	C	12/18/2025	76902	BRITTNEY JENSON MCMURRAY	85.00
38	70816114	C	12/18/2025	4910	NATIONAL FFA ORGANIZATION	491.00
38	70816115	C	12/18/2025	47007	SPINGVILLE HIGH SCHOOL	175.00
38	70816116	C	12/18/2025	4979	O'REILLY AUTOMOTIVE	15.98
38	70816117	C	12/18/2025	72915	OVR PERFORMANCE LLC	1,267.00
38	70816118	C	12/18/2025	698980	PEPSI-COLA OF OGDEN	57.43
38	70816119	C	12/18/2025	19488	T SHIRT CHOP SHOP	3,645.50
38	70816120	C	12/18/2025	47686	TNT ENGRAVING	56.00
38	70816121	C	12/18/2025	75426	TREVIPAY-WALMART	1,459.97
38	70816122	C	12/18/2025	7536	GAME ONE	814.31
38	70816123	C	12/18/2025	18392	USA WRESTLING UTAH	600.00
38	70816124	C	12/18/2025	5932	VARSITY SPIRIT FASHIONS	2,622.20
38	70816125	C	12/18/2025	927359	FREMONT HIGH SCHOOL	435.00

Total Bank: 38 \$120,007.98

39	77800634	C	12/01/2025	75426	TREVIPAY-WALMART	39.72
39	77800635	C	12/09/2025	104321	BOX ELDER SCHOOL DISTRICT	170.00
39	77800636	C	12/15/2025	104370	BOX ELDER NEWS JOURNAL	40.00
39	77800637	C	12/15/2025	804825	SUNRISE HIGH SCHOOL	332.50
39	77800638	C	12/16/2025	104321	BOX ELDER SCHOOL DISTRICT	125.90
39	77800639	C	12/18/2025	109695	BELLAS FRESH MEXICAN GRILL	490.00

Total Bank: 39 \$1,198.12

Total Computer Checks:	\$3,330,614.58
Total Manual Checks:	\$3,647,225.50
Total ACH Checks:	\$578,522.94
Total Other Checks:	\$0.00
Total Electronic Checks:	\$0.00
Total Computer Voids:	-\$31,294.09
Total Manual Voids:	\$0.00
Total ACH Voids:	\$0.00
Total Other Voids:	\$0.00
Total Electronic Voids:	\$0.00
Grand Total:	\$7,525,068.93
Number of Checks:	624

Batch Year	Batch	Amount
26	000068	-1,791.40
26	000654	200.11
26	000702	-1,980.84
26	000869	268.54
26	000921	1,161.07

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Batch Year	Batch	Amount
26	000989	-660.00
26	001002	165,592.89
26	001003	14,251.37
26	001004	41,481.61
26	001005	108,086.55
26	001006	160.44
26	001007	9,497.04
26	001008	15,667.02
26	001009	2,309.38
26	001014	39.72
26	001024	2,206.65
26	001027	17,713.10
26	001037	2,100.23
26	001039	4,911.69
26	001040	2,875.00
26	001047	25,569.16
26	001054	13,771.93
26	001064	161,222.33
26	001065	291,109.80
26	001066	66,552.21
26	001067	371,986.57
26	001068	477.85
26	001069	1,995.48
26	001070	1,220.41
26	001071	2,990.58
26	001085	900.85
26	001096	6,652.49
26	001097	170.00
26	001100	27.99
26	001104	385.45
26	001110	51,091.27
26	001112	4.80
26	001118	15,266.65
26	001128	762.96
26	001131	5,016.00
26	001138	1,286.72
26	001139	156,829.29
26	001140	40,172.97
26	001141	3,478.00
26	001142	55,382.00
26	001143	696,642.48
26	001144	17,823.29
26	001145	2,343.42
26	001146	1,874.28
26	001156	2,348.18
26	001165	4,724,281.00
26	001166	40.00
26	001167	332.50
26	001171	96,400.00
26	001176	51,108.85
26	001178	125.90
26	001180	544.10
26	001186	15,414.52
26	001188	38,073.14
26	001193	2,418.93
26	001198	3,054.51
26	001202	3,960.07
26	001205	4,111.85
26	001206	490.00
26	001207	71,267.44
26	001208	55.40
26	001209	2.59
26	001215	133,569.26
26	001216	264.39
26	001217	108.90

For January 14, 2026 Board Meeting

Leaving the District

<i>Site</i>	<i>Employee</i>	<i>Position</i>	<i>Reason</i>
North Park	Maria Gonzalez	ELL Para	Resigned
BRMS	Sitka Hrabal	Assist. Head Custodian	Resigned
Golden Spike	Laurie Maddock	Overcrowding Para	Resigned
Garland	Alexa Freeze	Instructional Para	Resigned
Golden Spike	Kaycie Stokes	Instructional Para	Resigned
BEHS	Alicia Barr	ED Para	Resigned
McKinley	Kamdynn Judkins	Instructional Para	Resigned
Golden Spike	Brenda Richardson	Trustlands Para	Resigned
Garland	Abbagale Call	Overcrowding Para	Resigned
Fielding	Andrew Needham	Overcrowding Para	Resigned
Transportation	Cindy Gibbs	Bus Driver	Retired
BRHS	Rebecca Hodge	Financial Secretary	Retired
Century	Brandi Anstey	Instructional Para	Resigned
BEHS	Dallin Patton	ED Para	Resigned
Lake View	Marisol Sanchez	Kindergarten	Resigned
Golden Spike	Alexander Bills	Student Custodian	Resigned

New Hires

<i>Site</i>	<i>Employee</i>	<i>Position</i>
Harris	Shaylee Pond (Belk)	Instructional Para
McKinley	Madison Bywater	Instructional Para
Fielding	Whitney Eggleston	Overcrowding Para
Fielding	Tabitha Hanson	Instructional Para
BRHS NAT	Shannon Hyer	Office Assistant
BRMS	Mallory Jones	Student Custodian
Golden Spike	Marie Davies	3rd Grade Teacher
Willard	Molly Oyler	Instructional Para
District Office	Rebecca Williamson	Online Para
Garland	Destiny Thompson	Instructional Para
BEMS	Jacob Williams	ED Para
BEMS	Ivan Crane	ED Para
Fielding	Stacie Rasmussen	Instructional Para
Golden Spike	Tessla Rose	Instructional Para

Box Elder School District
Secondary Club Application

1. Recommended club name Current Events
2. What is the club's purpose? Create a ^{non-partisan} space where students can research and discuss current events

3. What are the club's goals? Learn to research issues from multiple perspectives, cultivate critical thinking skills, and evaluate information.

4. What activities will be planned for the club? After school discussions 2-4x per month.

5. Please indicate which of the following categories are appropriate for the proposed club:

- | | |
|------------------------------------------------|----------------------------------------------------------------------|
| <input type="checkbox"/> Athletic | <input type="checkbox"/> Gaming |
| <input type="checkbox"/> Business/Economic | <input type="checkbox"/> Religious |
| <input type="checkbox"/> Agriculture | <input checked="" type="checkbox"/> Community Service/Social Justice |
| <input type="checkbox"/> Art/Music/Performance | <input type="checkbox"/> Other (Please explain) |
| <input type="checkbox"/> Science | |

6. Are you asking for the club to be considered curricular or non-curricular ?

7. Meeting information:

Preferred meeting time during the day (must be non-instructional time) 2:15-3:00 pm

Anticipated number of meetings per month 2-4

Preferred location for club meetings classroom

8. Proposed faculty advisor Kayla Brickey

9. Financial information:

Will the club have a budget? NO

What will the budget be?

Where will the money come from?

How will the money be spent?

10. By submitting this application you are giving your assurance that the club will comply with the provisions of policies of the Box Elder Board of Education, the Utah State Board of Education, and the State of Utah.

Marilyn Bridger w/dt/fny Kesleigh Fellenz

Signatures of at least three students (non-curricular club) with dates of signatures.

By signing as club advisor/sponsor below, I agree to oversee and supervise all activities of the proposed club.

Kreelce Bricker
Club Advisor/Sponsor (curricular club)

10-27-25
Date

11. Club's application approval:

(Yes or No) David B K 11-29-25
Principal or Principal's Designee Date

(Yes or No) Steve Cook 1-5-26
Board President or Designee Date

12. Club's name approval:

(Yes or No) _____
Principal or Principal's Designee Date

(Yes or No) Steve Cook 1-5-26
Board President or Designee Date

Box Elder School District
Recommendation for Alternative Learning Classroom
Paraprofessionals

Alternative Learning Classroom Paraprofessionals

Recommendation: It is recommended that the Board of Education approve a PE equipment budget for elementary schools in the amount of \$3,600 for each elementary school and \$3,600 for the Western Schools combined.

Background: The District proposes adopting a PE equipment budget for each elementary school.

The District does not currently have a budget set aside for PE equipment. The PE equipment in many of our elementary schools is incomplete and outdated. Many of the schools have relied on PTA and community donations to add PE equipment such as jump ropes, balls and other PE equipment.

Policy Implications: None

Financial Implications: For the 2025-26 school year the cost to add a PE equipment budget would be \$39,600.

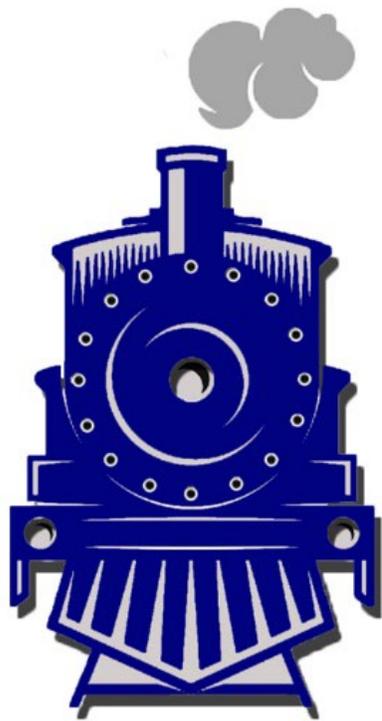
Staff Implications: None at this time.

Suggestions for Future Board Meetings

Work Session	Board Meeting	Assigned
February 11, 2026 (tentative)		
	Second Public Comment on School Fees Approval of School Fees FY2026 Capital Improvement Plan Legislative Update Policy Review	Keith Mecham Keith Mecham Corey Thompson Steve Carlsen
March 11, 2026 (tentative)		
	Negotiations Team Approval Legislative Update Policy Review Board Graduation Assignments	Coerina Fife Steve Carlsen Board President
April 8, 2026 (tentative)		
	ESP Recognitions Public Hearing on Indian Education Formula Grant Approval of College and Career Readiness Counseling Program (CCRCP) Approval of School Land Trust Plans Approval of TSSA Plans Child Nutrition Report Policy Review TSSA & SLT Previous Year Review	Coerina Fife Megan Bushnell Ben Wiley Keith Mecham & Heidi Jo West Keith Mecham & Heidi Jo West Neil Stevens Keith Mecham & Heidi Jo West
May 13, 2026 (tentative)		
	Retirement Recognitions Certificated Employee and Volunteer Recognitions Approval of 2023-2024 Board Meeting Calendar Review of Positive Behavior Plans ACT Data School Fees Summary Policy Review	Coerina Fife BEAA Steve Carlsen Megan Bushnell Jeff Morris Keith Mecham
June 10, 2026 (tentative)		
	Budget Hearing Approval of Budget Approval of 2026-27 Tax Rates Approval of Internal and Independent Auditors MBA Meeting Pick-up Contributions for Members of Contributory Retirement System Tentative Ratification of Negotiated Agreement with BEAA Tentative Ratification of Negotiated Agreement with BEEA Tentative Ratification of Negotiated Agreement with BEESPA Declaration of Open Enrollment Schools Policy Review	Neil Stevens Neil Stevens Neil Stevens Neil Stevens Neil Stevens Neil Stevens Coerina Fife Coerina Fife Coerina Fife Megan Bushnell
July 8, 2026 (tentative)		
	Approval of Sex Education Committee Bullying Report	Keith Mecham Megan Bushnell
August 12, 2026 (tentative)		

	Approval of Early Literacy Plan Policy Review	AshLee Nelson
September 9, 2026 (tentative)		
	Walmart Grants Presentation Nucor Grants Presentation Swearing in of Student Board Member Early Learning Plan Review AP and Acadience Results Policy Review	Walmart Nucor Neil Stevens Jamie Kent Jeff Morris
October 14, 2026 (tentative)		
	Approval of Positive Behavior Plans (PBS) Approval of LEA Specific Licenses and LEA Specific Endorsements October 1 Enrollment Report Exemption from Compulsory Attendance (Home School) Policy Review	Megan Bushnell Coerina Fife Coerina Fife Steve Carlsen
November 11, 2026 (tentative)		
Complete MBA	RISE and Utah Aspire Plus Data Policy Review	Jeff Morris
December 9, 2026 (tentative)		
Meeting with Legislators	Approval of New Courses Approval of 2027-28 District Calendar Audit Report Monthly Newsletter RISE and Utah Aspire Plus Data Policy Review	Keith Mecham Coerina Fife Neil Stevens Jamie Kent Jeff Morris
January 13, 2027 (tentative)		
Supt and BA Reivews	First Public Comment on School Fees	Keith Mecham
Demographer	Approval of 2-year contract for Business Administrator Review of Policies 1034 Board of Education Code of Conduct and 1035 Board Member Ethics Policy 1036 Conflict of Interest - Complete Form Foundation Report AAPPL Data Policy Review Elect New Board President and Vice President Policy 1080 Board Committees - Committee Assignments Building and Ground Rental and Supervision Policies USBA Conference Report	 Matt Nelson Jeff Morris Board President Board President Neil Stevens Board Members

BOX ELDER SCHOOL DISTRICT BOARD OF EDUCATION HANDBOOK



**BOX ELDER
SCHOOL DISTRICT**

Learning is Everything

REVISED
OCTOBER 9, 2019
BOX ELDER SCHOOL DISTRICT

Box Elder School District Board of Education Handbook Table of Contents

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BOARD OF EDUCATION HANDBOOK INTRODUCTION

This Board of Education Handbook has been developed to capture, in one place and in plain language, the primary operating procedures and governing principles of the Box Elder School District Board of Education.

This handbook serves as a resource for members of the board as they assume their offices and carry out their responsibilities. It will be posted on the school district's website and updated periodically.

The Box Elder School District Board of Education has one goal and one purpose: **student learning.**

Authority and Responsibilities of the Board

The powers and mandatory duties of the Board of Education are defined in the Utah Code and State Board of Education Rule.

Principles of Board Leadership

Remembering three important principles of board leadership will help keep the Box Elder School District Board of Education focused on its most important responsibilities:

1. The board delegates authority.
The board delegates authority to the superintendent to manage the district and provide leadership for the staff. Such authority is communicated through written policies that designate board ends and define operating limits.
2. The board monitors performance.
The board constantly monitors progress toward district goals and compliance with written board policies.
3. The board takes responsibility for itself.
The board, collectively and individually, takes full responsibility for board activity and behavior. Board deliberations and actions are limited to board work, not staff work.

[Utah Code § 53G-4](#)

Making School Board Decisions

State and federal laws, financial constraints, and local expectations must govern school districts. Nevertheless, decisions made by a local board of education create the environment in which a district will flourish or flounder.

Although the typical school board makes many different decisions, all of those decisions can be put into four general categories:

Policy decisions are the most important work of the board. The majority of a board's time should be spent on policy development, monitoring, and review. Written policies accomplish the following:

- articulate district direction and goals;
- delegate authority and define limitations on that authority;
- establish board processes, including those for monitoring progress toward district goals and ensuring compliance with laws and board policy.

The board is empowered to make policy decisions for district schools. Board members act as trustees for the community; therefore, policies are often understood as expressions of the community's aspirations for its public schools.

Problem solving decisions come in response to a crisis or opportunity that cannot be resolved by the superintendent or is not fully addressed in existing board policy. For example, in the face of declining enrollment, a typical school board would not expect its superintendent to make a final decision on which building to close. Although the superintendent would be expected to provide information and make recommendations, the school board would make the final decision, after deliberating alternatives and consulting policy statements.

Problem-solving decisions usually have isolated, one-time impacts. However, such decisions can establish a precedent that may have the force of policy. For example, a school board's decision to grant a benefit to one group of students may obligate it to grant the same benefit to another group in a similar situation.

Managerial decisions required of each local Utah school board are set forth in the statutes, most notably in [Utah Code § 53G-4-402](#). For example, a school board is required to do the following:

- implement the core curriculum
- administer tests,
- implement training programs,
- enroll children in school,
- establish school libraries, and
- establish school safety traffic committees
- ensure that school community councils receive the required annual training and review and approve the school improvement plans developed by the school community councils.

With few exceptions, managerial duties are delegated to the superintendent. Where there is good communication and high level of trust between the board and superintendent, combined with sound policies that set directions and establish parameters, routine managerial duties will consume only a small amount of time at public board meetings. Legally required board actions can usually be accomplished through approval of consent agendas.

School boards must learn to distinguish policy decisions from problem-solving decisions. Sometimes this is challenging but, in general, boards that emphasize policy development will need to make fewer decisions in response to routine problems. Superintendents who have strong policy guidance are able to resolve a wider array of problems without bringing them to the board for action. Good policy development and review processes allow boards to operate at the systemic level - dealing with mission, purpose, direction, and results.

Conversely, boards without up-to-date written policies often find their meetings running late into the night. Their superintendents must bring numerous issues for discussion and action, which wastes time and yields inconsistent results.

Personnel decisions represent a special category of managerial decisions. Most school boards delegate personnel matters to the superintendent and use policies to express their desired standards for hiring, evaluation, compensation, discipline, and dismissal. This approach avoids the quagmire of wrestling directly with hiring or disciplining employees other than the superintendent and business administrator. Personnel actions, therefore, are usually found on the consent agenda, because a board is required by law to approve all employment contracts, salaries, benefits, and dismissals.

The superintendent is an appointed public official, the district's chief executive, and an employee of the board. Only the board can employ, evaluate, discipline, or dismiss the superintendent.

Holding Closed Meetings

A closed meeting may be held if:

1. A quorum is present.
2. The meeting is an open meeting for which specific notice for a closed meeting has been given with the stated purpose defined.
3. Two-thirds of the members present vote to close the meeting. Voting must be taken by roll call. Name and vote.

Minutes of the closed meeting shall contain:

1. Reason for holding the meeting.
2. Location of the meeting.

3. Vote by name, of each member of the board, either for or against the motion to hold the closed meeting.

Purpose of a closed meeting:

1. Discussion of the character, professional competence, or physical or mental health of individual.
2. Strategy sessions to discuss collective bargaining.
3. Strategy sessions to discuss pending or reasonably imminent litigation.
4. Strategy sessions to discuss the purchase, exchange, or lease of real property including any form of a water right or water shares if public discussion of the transaction would:
 - a. Disclose the appraisal or estimated value of the property under consideration; or
 - b. Prevent the board from completing the transaction on the best possible terms.
5. Strategy sessions to discuss the sale of real property, including any form of water right or water shares if public discussion of the transaction would:
 - a. Disclose the appraisal or estimated value of the property under consideration; or
 - b. Prevent the board from completing the transaction of the best possible terms.
6. Discussion regarding deployment of security personnel, devices or systems.
7. Investigative proceedings regarding allegations of criminal misconduct.

A Board may not interview a person applying to fill an elected position in a closed meeting.

Record of closed meetings:

1. A recording shall be made of the closed portion of the meeting.
2. Detailed written minutes may be kept that disclose the content of the closed portion of the meeting.
3. A recording of a closed meeting shall be complete and unedited from the commencement of the closed meeting through adjournment.
4. The recording and any minutes of a closed meeting shall include:
 - a. Date, time, and place of the meeting.
 - b. Name of the members present and absent.
 - c. Names of all others present except where the disclosure would infringe on the confidentiality necessary to fulfill the original purpose of the closing the meeting.
5. No recording or minutes will be taken if the purpose of the closed meeting is for the discussion of the character, professional competence, or physical or mental health of an individual.
 - a. A sworn statement must be signed by the presiding member of the board that the sole purpose for closing the meeting was to discuss the character, professional competence, or physical or mental health of an individual.

Collaborative Relationships: Shared Governance

The Box Elder School District Board of Education has the exclusive right and responsibility to determine the goals and direction of the schools and use all its resources to achieve such goals, within the bounds of state and federal law and rules of the Utah State Board of Education.

Box Elder School District is a complex organization, which can succeed only if we enlist the energy, creativity, and effort of many people to accomplish our goals. The board believes that ideal conditions for student learning can be realized when shared governance is thoughtfully used to support student achievement.

Board decisions should accurately reflect the public's interests. Statutes of the state of Utah require local school boards to make decisions by majority vote; thus the obligation to seek consensus under shared governance does not bind the board in its decision-making.

The board delegates to school sites and departments the right to make some decisions using the shared governance process. Site-based decisions must conform to legal requirements, state and federal rules and regulations, the district's Student Achievement Plan, policies, procedures, guidelines, and contractual obligations, including negotiated employee agreements.

Essentials of A Professional Learning Community

- A. The Superintendent and district administrators will ensure that all of the schools in the district function as professional learning communities. Professional learning communities are defined as educators committed to working collaboratively in ongoing processes of collective inquiry and action research to achieve better results for the students they serve. Professional learning communities operate under the assumption that the key to improved learning for students is continuous, job-embedded learning for educators.
1. The Board, district, and school administrators will ensure that time is available, within the contract day, for educators to meet together regularly in collaborative teams.
 2. District/school administrators will ensure this time is reserved for activities directly related to the process of collective inquiry and action research to achieve better achievement results for our students.
 3. Collaborative teacher teams will focus on the following four questions:
 - a. What is it that our students are expected to know and do?
 - b. How will we know if they know and can do what is expected?
 - c. How will we respond if they don't know and can't do what is expected?
 - d. How will we respond if they already know and can do it?

District and school administrators will ensure that ongoing training and professional learning opportunities are provided to ensure that all Box Elder School District educators are proficient in the philosophies and practices related to professional learning communities/collaborative teacher teams.

Authority of Individual Board Members

Power belongs not to individual members of a Board of Education but to the Board of Education acting as a corporate body through collective action. Board members have authority only when acting as a Board of Education in a legally constituted session, with a quorum present. The statement or action of an individual member or group of members of the Board of Education does not bind the Board of Education itself, except when that statement or action is specifically authorized by an official act of the board. This does not preclude individual board members from representing the board at meetings and ceremonial events or speaking to constituent groups in their capacity as board members.

Nominations and Elections for Board Leadership

Nominations

- A. An office must be created by Board Policy or by a motion to that effect before it can be filled by election or otherwise.
- B. The Board President must call for nominations.
- C. Nominations do not require a second. However, any number of persons may second a given nomination just to show their support of that nominee.
- D. The motion “to close nominations” is not in order until the assembly is ready to close nominations.
 1. When there are two or more nominees for the office the motion to close nominations requires a two-thirds vote. (This motion must be seconded.)
 2. A negative vote on the motion signifies that there are additional nominations forthcoming.
 3. If and when there are no further nominations the Board President may then put the motion to close nominations to a vote without waiting for a second.

Elections

- A. Elections and nominations must conform to the procedure prescribed by the Utah State Law and Board Policy.
- B. In case of a tie vote, the election is decided by lot unless the organization adopts a motion to do otherwise.
- C. Elections are decided by a roll call vote, not by secret ballot. Election to the office is determined by a simple majority.

Board Leadership Responsibilities

The board president will:

1. Conduct meetings of the board in accordance with law and policy.
2. Communicate regularly with the superintendent, business administrator, and members of the board to set meeting agendas, facilitate the flow of necessary information, and respond to community issues and queries.
3. Sign legal assurances, correspondence, and contracts on behalf of the board as required by law, policy, or vote of the board.
4. Represent the board, or designate others to represent the board, as requested, in executive meetings with community and business leaders or elected officials to promote perform their duties.

The board vice president will:

1. Advise and assist the president as needed.
2. Substitute for the president as required.
3. Attend meetings with or at the request of the president and superintendent.
4. Keep the board appropriately informed of issues or data that would help members

Board leadership may speak for the board, or designate others to speak for the board, when requested to do so by vote or consensus of the board communication, without binding the board to a specific decision or position.

New Board Member Orientation

Following the election or appointment of new members, the superintendent and board leadership will provide for an orientation, as to the board's operation and processes, the working relationships with the Superintendent of Schools and staff of the Box Elder School District, and substantive background information pertaining to school system issues and procedures. A copy of this handbook will be provided online. New board members are also encouraged to attend the orientation session organized by the Utah School Boards Association (USBA).

Board of Education Code of Conduct

The members of the Board of Education agree to abide by the following norms of behavior, both as they govern the conduct of board meetings and as they govern the actions of individual board members. These norms will provide an orderly way to conduct public business, promote an atmosphere of mutual respect, and establish a

level of expectation for those who aspire to become school board members in the future.

Board members shall:

1. Represent the Board with dignity, honesty, and integrity.
2. Attend meetings regularly, prepared, professional, engaged, and dedicated to accomplishing and adhering to the agenda.
3. Support efforts to focus on the important matters, remembering that the student is always our most important matter.
4. Communicate effectively, early, and often with each other and with others concerned, seeking to make your own ideas clear while respecting the different opinions of others.
5. Be loyal to the Board and work to achieve unity by supporting its decisions, even though you may personally espouse a different view.
6. Value civility and avoid contention realizing conflict on some issues is inherent and not undesirable.
7. Represent and seek to understand the needs of all students, staff and citizens in the District without partisanship.
8. Work effectively with the Superintendent, and through him/her, with the staff throughout the District.
9. Develop and improve Board skills by establishing goals, measuring progress, and participating in a variety of training opportunities
10. If at all possible Board members should notify the Superintendent or the Board President well in advance of any concerns or questions regarding the Board agenda so that they can be resolved in advance if possible.

Board Member Commitments and Ethics

The Board and its members commit to standards of conduct that are consistent with the public trust placed in elected officials. Accordingly, the Board and its members will:

1. Strive to make policies that promote the educational growth and development of all students;
2. Endeavor to appoint the most competent person available as superintendent of schools and hold that superintendent responsible for carrying out the vision, mission, and goals of the District in the administration of its schools;
3. Support and allow administrators, teachers, and staff to function in their authorized capacities while holding employees responsible for carrying out the District's vision, mission, and goals in their respective roles;
4. Seek to employ the best qualified personnel available without regard to race, color, sex, pregnancy, religion, national origin, age, marital status, disability, sexual orientation, or gender identity—except when justified to meet a bona

fide occupational requirement (see [20 U.S.C. 1681 et seq.](#); [Utah Code § 34A-5 et seq.](#));

5. Promulgate policies and procedures dedicated to maintaining a learning and working environment in the District free of discrimination and unlawful harassment, including sexual harassment;
6. Promulgate policies and procedures that ensure operational transparency, including directing employees to maintain, manage, and where appropriate, produce records consistent with federal and state laws (see [20 U.S.C. § 1232g](#); [34 C.F.R. Part 99](#); and [Utah Code § 53E-9 et seq.](#));
7. Attend Board meetings, insofar as possible, being informed and prepared to discuss and act upon the items on the Board agenda;
8. Conduct Board business in compliance with the [Utah Open Meetings Act \(Utah Code § 52-4-1 et seq.\)](#);
9. Exercise Board authority exclusively to perform legislative and judicial functions;
10. Encourage free expression of opinion and seek regular communication and feedback from the public;
11. Work toward consensus in Board decision making and foster respectful and civil working relationships with other Board members and with the superintendent and District staff while recognizing the value of diverse perspectives and differences of opinion; and
12. Strive to be effective educational leaders by participating in professional development, studying education issues, fulfilling assigned Board duties, building relationships with community organizations and leaders, communicating with constituents, and advocating for public education.

A. Board of Education Code of Ethics

1. Members of the Board may receive compensation for services and necessary expenses in accordance with [Utah Code § 53G-4-204](#). For purposes of Utah Retirement Systems (URS) coverage, however, duly elected members of the Board are classified as part-time employees and ineligible for URS benefits.
2. Members of the Board may not use their position, or information acquired by reason of their position, for any improper or unlawful purpose including substantially furthering personal economic interests or securing special privileges or benefits for themselves or others that would impair the members' independent judgement or interfere with the ethical performance of the members' duties in violation of [Utah Code, § 67-16-4](#).
 3. The Board will officially accept gifts and donations on behalf of the District; such acceptance, however, shall not obligate the Board to act in any way contrary to the best interests of students and the public. Further, the Board or its members shall not request, demand, or accept personally or on behalf of the District, a loan, donation, gift of substantial value, or an economic benefit

tantamount to a gift in violation of [Utah Code §§ 67-16-5 to 5.6](#)

4. The Board and its members shall not misappropriate or misuse public funds or resources and shall be responsible fiscal managers of public funds. Expenditure of public funds shall only be made in accordance with federal or state law and District policies.
5. Members of the Board shall disclose any compensation or any position (whether officer, director, agent, employee, or owner of a substantial interest) in any business entity that does business with or is subject to the regulations governing the District or other public agency in a sworn affidavit and file it with the state attorney general, the District, and any other agency involved in the business or transaction consistent with [Utah Code §§ 67-16-6 to 8](#). Further, members of the Board shall have no personal investments and/or conduct any business creating a substantial conflict of interest between Board members' private interests and their public duties in violation of [Utah Code § 67-16-9](#).
6. Members of the Board shall maintain the confidentiality of information obtained in executive session or other confidential information otherwise obtained in an official capacity.
7. Members of the Board have no individual authority to act on behalf of the Board and the Board only exercises its authority as a body by taking official action through voting in a duly scheduled Board meeting. Individual Members of the Board should not speak on behalf of the Board without prior Board approval.

Members of the Board shall abide by state and federal laws and District policies and refrain from personal or professional conduct that would bring censure, ridicule, damage, or reproach upon the Board or the District.

Disciplining Board Members

If a member of the Board of Education violates the Code of Conduct or the ethical assurances outlined in [Board Policies 1034](#) and [1035](#), the board president and vice president will speak to that member about his or her responsibilities. If disruptive or destructive behavior occurs, the board may issue a formal reprimand by a vote of five members.

Policies Governing the Board

Detailed information about the board's process of conducting meetings and other guidance around board operation can be found in [School Board Policy Article 1](#).

Links to other helpful resources, including specific citations to Utah Code, are included with the appropriate policy on the district's website.

Guidelines and Parliamentary Motions

The following guidelines and examples have been taken from the Utah School Boards Association book titled *Coming to Order*, which is available on the USBA website. The Box Elder School District Board of Education appoints a Business Administrator who serves as the board's parliamentarian:

1. A board should agree on and adopt an agenda format that it will follow at regular meetings.
2. Action items on the agenda require:
 - a motion by a board member,
 - a second to the motion (required by most boards but not all),
 - a discussion of the motion by board members, and
 - a vote by board members.
3. Other than the consent agenda, each motion should be limited to one idea or issue.
4. No new motion may be made while another is being discussed.
5. A motion may be amended and votes on the amendments must be taken before acting on the original motion.
6. Before a vote on a main motion is taken, business can be interrupted by a motion:
 - to table the main motion,
 - to postpone action,
 - to refer the motion to a committee,
 - to withdraw it from consideration, or
 - to adjourn the meeting.

The subsidiary motions must be disposed of prior to action on the main motion.
7. Debate can be closed formally with a motion to move the question and a two-thirds affirmative vote.
8. When a Board member wishes to speak in board meeting, he/she should request to be recognized by the Board President before speaking. He/she may gain recognition by the President by raising a hand or speaking audibly, "Mr./Mrs. President". Once recognized the Board member should address the Board.
9. When the president senses the discussion has ended, a vote may be taken without a formal motion to close debate unless a member objects.
10. Some motions, such as a motion to adjourn, are not debatable. See the "Simplified Chart of Parliamentary Motions" on page 10.
11. Before a motion is voted upon, it should be repeated aloud.
12. The president, by virtue of membership on the board, is expected to vote on each issue before the board.

13. The president should indicate before each vote whether a simple or special majority is required.

14. The president should keep readily at hand a reference guide, such as the chart of parliamentary motions.

Simplified Chart of Parliamentary Motions

Motion & Order of Precedence	You Say:	Debatable	Amendable	Vote Required
Adjourn	I move to adjourn	No	No	Majority
Recess	I move to recess for	No	No	Majority
Close Debate	I move the previous question	No	No	2/3
Postpone Definitely	I move to postpone the motion to	Yes	Yes	Majority
Refer to Committee	I move to refer the motion to	Yes	Yes	Majority
Amend the Amendment	I move to amend the amendment by	Yes	Yes	Majority
Amend or substitute	I move to amend the motion by	Yes	Yes	Majority
Main motion	I move to	Yes	Yes	Majority
Reconsider		Yes	Yes	Majority
Rescind		Yes	Yes	Majority (with notice)
Incidental Motions				
No order of precedence. Arise incidentally and decided immediately				
Point of Order (to enforce rules)	Point of Order	No	No	None

Parliamentary Inquiry	Parliamentary questions	No	No	None
Withdraw or Modify a Motion	I withdraw (or modify) my motion	No	No	Majority

Board Policies Relevant to Board of Education Legal Status, Responsibilities, and Ethics

[Policy 1010 School Board’s Legal Status](#)

[Policy 1020 Board Power and Duties](#)

[Policy 1025 Administration Relations](#)

[Policy 1034 Board of Education Code of Conduct](#)

[Policy 1035 Board Member Commitments and Ethics](#)

[Policy 1036 Conflict of Interest: Board Member and Employee](#)

[Policy 1037 Employment/Assignment of Relatives \(Nepotism\) \(Reference - Utah Code 52-3\)](#)

Board Policies Relevant to School Board Meetings

[Policy 1070 Board Meeting Procedures](#)

[Policy 1072 Board Meetings: Notice Requirements](#)

[Policy 1074 Board Meetings: Closed Meetings](#)

[Policy 1080 Board Committees](#)

[Policy 1090 Rules of Order](#)

[Policy 1100 Minutes](#)

[Policy 1110 Public Participation in Board Meeting](#)