Meeting Agenda

6. Policies (10 min)

   a. Third Reading   234

7. Approve New Employees (5 min)   329

8. Employee separations (5 min)

VI. **8:15** Closed Session as permitted by Utah Code Annotated Section 52-4-205(1)(a).

VII. **8:30** Adjournment

These minutes have not yet been formally approved by the Board of Education and until such formal approval are subject to change.

MINUTES OF THE MEETING OF THE BOARD OF EDUCATION FOR WAYNE SCHOOL DISTRICT HELD AT WAYNE MIDDLE SCHOOL ON WEDNESDAY DECEMBER 11th, 2019 AT 7:00 PM.

THOSE PRESENT:
Curtis Whipple – President
Cory Anderson – Vice President
April Torgerson –Member
Jeffery Chappell – Member
Shawn Davis – Member
John Fahey – Superintendent
Tyler Newton – Business Administrator

Conducting: Curtis Whipple

ADMINISTRATION

Curtis Whipple called the meeting to order. He welcomed everyone and the meeting began with the Pledge of Allegiance followed by a reverence by Curtis.

Curtis turns the time over to Lance Peterson for a recognition of Briley Brown. She was recognized for her example and willingness to help other students, including arranging for a special guest speaker in the schools, who spoke on bullying and positive relationships among students.

APPROVAL OF THE MINUTES:

April moves to approve minutes, Shawn seconds. All in favor. No opposed.

FINANCIAL REVIEW

Tyler gives a review of financials. He mentions that the health plan is in good financial shape, and that there was a credit card stolen, but charges have been reversed.

Cory motions to approve expenditures. April seconds the motion. All in favor.

CITIZEN COMMENTS
Mary Bray comments that we have received some scholarship money and are very grateful for that. She also mentions an assembly with someone who teaches parents and kids to do random acts of kindness with the Forever 30 Foundation. This will be February 3rd.

INFORMATION ITEMS

Continuation of energy audit discussion from the work meeting. Curtis suggests that the savings numbers don't seem conservative. DJ Hubler from McKinstry responds that the savings seem reasonable. In a typical building, approximately 40% of the electric cost is lighting. April asks if we need to replace all roof-top units. Tyler and Curtis ask about the cost per unit. DJ acknowledges there may be errors in the email sent to Tyler with those costs. Curtis asks about the savings regarding the thermostats. He expresses some skepticism that the savings could be accurate. DJ states the benchmarks matched very close to the actuals for our district. He explains that they did significant data gathering and he is confident with the savings estimated for the lighting. He explains some of the challenges of calculating savings factors. Curtis asks about how the guarantee is measured. DJ explains that there are a few ways to measure, one of which is by comparing to energy bills, but that is not what they are suggesting. They use the measurement and verification report as part of the project.

Tyler asks about how the ventilation is measured at Loa Elementary, if it is by measuring actual oxygen content. DJ responds that the goal is to minimize CO_2 and ventilation is how that is achieved. There is some level of uncertainty because it doesn't include opening doors and windows.

Shawn asks if the system would still be programmable if we didn't include all of the roof-top-units. DJ responds that it is still possible for the system to work as designed with only partial replacement of RTUs.

There is some discussion about how to proceed and what would be included. April and Shawn would like to see the first 6 roof-top units separated. Shawn comments that we should not be throwing away something that is still good. DJ responds there are economies of scale. Curtis replies that the cost should not be that high to mobilize a crane. Shawn comments that we don't want to waste taxpayer money and spend on roof-top units we don't need.

Shawn asks what would happen if we don't receive the savings expected. DJ responds that they would write us a check for the difference.

The Superintendent covers tax reform. He discusses the potential changes going through a special session of the legislature. This will be to increase sales tax and lower income tax. They also want to remove the constitutional earmark for education. The tax reform group wants to shift the burden from the state level to local level with property taxes.

The Superintendent suggests we send a response to Senator Okerlund to express our concerns. There are some questions regarding what will be indexed and how truth-in-taxation will work.

The superintendent covers a security system that is offered by the state. Installation and operation for the first year would be free. The system covers fire but also identifies threats and helps guide students and teachers to safety. The continuing cost is significant, but if we choose not to go forward, they will leave the equipment in place.

The superintendent suggests we need to review our facilities plan. Some discussion on what the district would like to do with regards to the energy audit meshing with our plan. He poses some questions about building or refurbishing our buildings, if we need to bond or increase our capital levy to pay for these things. Board members discuss potential changes and determine that there will likely not be new buildings in the district. The Superintendent comments that there are maintenance costs that will be incurred regardless of whether they are visible or not and we need to have funds available for those. The discussion continues about the need for actual estimates regarding lighting replacement. Cory talks about the challenges we face and how this project is not appearing to be in the best interest of the district. It has some certain benefits, but needs to coincide with a long-term plan. Curtis states that he doesn't think the energy audit is appropriate for our district. He states that the long-term facilities plan needs to be in place before we move forward on a ground-source heat pump, which he believes is the best solution. Cory comments that we should first put a plan in place, which should involve input from Administrators, from maintenance, and many players in the community. Cory asks Mary Bray and Lance Peterson what they think about the possible construction.

Lance comments that there would be benefits, but he doesn't think that this is the best use of funds. Mary would like to see new buildings, but knows that will not happen. She believes we need to keep updating things. We don't need the best, but just things that are working.

Curtis comments on the need for an office at the entrance of the building and that how that is a better use of funds today. Discussion about the need for this renovation and how we should arrive at the priorities.

Shawn asks about how we can get grants. Some members respond that there is private money available and that one of our teachers used to write grants during a period.

They plan to convene a special meeting in February for the purpose of developing a facilities plan.

Cory presents on UHSAA. They have a new campaign focusing on treating other teams as competition and not as enemies. It is an anti-bullying campaign. He says there is a way for parents to get on and verify that coaches are certified. They have done some work to increase their presence on social media. Mention of a few new sports that are in consideration.

BUSINESS ITEMS

April makes a motion to approve second reading of above policies FBA Admission and Attendance Eligibility and Admissions Req, FBD Coordinating Services for School Age Youth, FDA Health Requirements Vision Screening, FDAC Health Requirements and Services Medical Treatment, FDACB Medical Treatment Student Self Treatment Diabetes, FDACF Medical Treatment Student Self Application of Sunscreen, FDB Health Requirements Suicide Prevention, FED Student Data Protection, FGAB Student Electronic Devices, FH Student Discipline, FHA Safe Schools, FHAF Safe Schools Emergency Safety Interventions, FI Student Fees Fines and Charges, FK School Uniforms. Shawn makes a second. All in favor.

Cory makes a motion to approve third reading of policies ECA Curriculum Required Instruction , ECBB Curriculum Elective Instruction Drivers Ed, ECC Curriculum Reading Achievement for K-3, ECE Curriculum College Course Work, ECH Curriculum Human Sexuality, EDB Special Programs Dropout Prevention and Recovery, EDG Special Programs Higher Education Savings Options, EEB Instructional Resources Internet Policy, EFB Grading Testing Procedures and Standards. April seconds. All in favor.

Some discussion on sports fees. Shawn questions why softball uniforms are so expensive. Mary responds that it is because they have many other expenses.

Cory makes a motion to approve fees. Shawn seconds. All in favor.
Cory makes a motion to approve new hires. April seconds. All in favor.
April makes a motion to approve employee separations. Shawn seconds. All in favor.

Curtis adjourned the meeting at 9:55 pm.

These minutes have not yet been formally approved by the Board of Education and until such formal approval are subject to change.

MINUTES OF THE WORK MEETING OF THE BOARD OF EDUCATION FOR WAYNE SCHOOL DISTRICT HELD AT WAYNE MIDDLE SCHOOL ON WEDNESDAY DECEMBER 11th, 2019 AT 4:00 PM.

THOSE PRESENT:
Curtis Whipple – Board President
Cory Anderson – Vice President
Shawn Davis – Board Member
April Torgerson –Board Member
Jeffrey Chappell – Board Member
John Fahey – Superintendent
Tyler Newton – Business Administrator

Conducting: Curtis Whipple

ADMINISTRATION

Curtis called the meeting to order.

Cory makes a motion to go to closed session per Utah Code Annotated Section 52-4-205(1)(a) at pm. Shawn seconded the motion.

Curtis calls for a vote:

Shawn Davis – Yes
Cory Anderson – Yes
Curtis Whipple – Yes
April Torgerson – Yes
Jeffrey Chappell - Yes

Superintendent Fahey and Tyler Newton are dismissed at 4:01 pm.
Curtis declares the meeting back in open session at 4:55 pm.

Jeffrey Chappell left during closed session.

INFORMATION ITEMS

Superintendent Report
Superintendent Fahey reviews travel for the board and superintendent.

Discussion ensues on booking travel, Curtis asks if Tyler would prefer that board book their own travel. He states that he has no preference and reminds the board about the reimbursement rates. Some board members would prefer to book their own, and express that they might be able to get better rates. They ask about what type of proof you need to get the state rate.

Roles & Responsibilities
A discussion was held regarding various roles and responsibilities of the school board, superintendent, and business administrator, using a template from another school district. Some comments were made regarding the focus of these responsibilities being on educational purposes. The areas of policy and meetings were also reviewed with some changes recommended.

Energy Audit
Curtis reviews some of the projections and asks if changing the lights would actually save 37% of our budget. He expresses concern about the numbers presented. He also says that it is a 2.4M project with a large part of it in capital. Some discussion about what needs there are and which part of the project could be used.

DJ Hubler and Eric Allen present on the energy audit. Eric reviews the goals of the project as well as the timeline and next steps.

DJ reviews the rooftop unit replacement at the high school, the HVAC improvement measures at Loa Elementary, and network controls throughout the district facilities. He discusses challenges with Carrier units and suggests the Reznor units, which are more expensive, but are warrantied for use in our climate. He also reviews the pro-forma for the project, covering the payback period, cash flow analysis, capital required and financed portion.

Discussion to resume in 7:00 meeting.

Curtis closes the meeting at 6:59 pm.

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	10-302-0-2785-2600-410 UTILITIES-WMS			51.28	C	Computer
00043877	BICKNELLWTR11-1		Bicknell Water Nov. 2019	*47.23*		
	10-302-0-2785-2600-410 UTILITIES-WMS			47.23	C	Computer
00043877	BICKNELLWTR11-1		Bicknell Water Nov. 2019	*25.50*		
	10-034-0-2785-2600-410 UTILITIES-DO			25.50	C	Computer
00043877	BICKNELLWTR11-1		Bicknell Water Nov. 2019	*60.50*		
	10-704-0-2785-2600-410 UTILITIES-WHS			60.50	C	Computer
			Total Check:	**260.92**		

0100011403   12/05/19   107708   BRIAN FARM SERVICE CENTER

00043889	A56285		Coal Deliveries Nov 2019	*334.95*		
	10-302-0-2785-2600-625 COAL HEAT - WMS			334.95	C	Computer
00043890	B134168		Coal Deliveries Nov 2019	*397.43*		
	10-302-0-2785-2600-625 COAL HEAT - WMS			397.43	C	Computer
00043888	B13472		Coal Deliveries Nov 2019	*401.63*		
	10-302-0-2785-2600-625 COAL HEAT - WMS			401.63	C	Computer
00043887	B134977		Coal Deliveries Nov 2019	*370.65*		
	10-302-0-2785-2600-625 COAL HEAT - WMS			370.65	C	Computer
00043886	A56703		Coal Deliveries Nov 2019	*395.85*		
	10-302-0-2785-2600-625 COAL HEAT - WMS			395.85	C	Computer
00043885	A56554		Coal Deliveries Nov 2019	*289.06*		
	10-302-0-2785-2600-625 COAL HEAT - WMS			289.06	C	Computer
00043884	A134160		Coal Deliveries Nov 2019	*369.60*		
	10-112-0-2785-2600-625 COAL HEAT - LES			369.60	C	Computer
00043883	B134978		Coal Deliveries Nov 2019	*324.45*		
	10-112-0-2785-2600-625 COAL HEAT - LES			324.45	C	Computer
00043882	A56702		Coal Deliveries Nov 2019	*411.60*		
	10-112-0-2785-2600-625 COAL HEAT - LES			411.60	C	Computer
00043878	B135015	20000311		*2.99*		
	10-555-0-5315-2700-681 OIL & GREASE - TRANSPORTATION			2.99	C	Computer
00043879	B135132	20000311		*34.98*		
	10-555-0-5315-2700-681 OIL & GREASE - TRANSPORTATION			34.98	C	Computer
00043880	B134487	20000009		*31.98*		
	10-704-0-2785-2620-680 BUILDING MAINT AND SUPPLIES-WHS			31.98	C	Computer

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0100011403   12/05/19   107708   BRIAN FARM SERVICE CENTER

00043881	B135572	20000007		*9.98*		
	10-112-0-2785-2620-680 BUILDING MAINT AND SUPPLIES-LES			9.98	C	Computer
00043891	B134429	20000311		*69.96*		
	10-555-0-5315-2700-681 OIL & GREASE - TRANSPORTATION			69.96	C	Computer

                                              Total Check: 3,445.11

0100011404   12/05/19   134372   CENTRAL ELECTRIC SUPPLY

00043892	236450	20000058		*248.01*		
	10-108-0-2785-2620-680 BUILDING MAINT AND SUPPLIES-HES			248.01	C	Computer
00043893	236915	20000033		*401.98*		
	10-302-0-2785-2620-680 BUILDING MAINT AND SUPPLIES-WMS			401.98	C	Computer

                                              Total Check: 649.99

0100011405   12/05/19   529782   LOA BUILDERS SUPPLY

00043894	1911-039342	20000320		*35.57*		
	10-302-0-6003-1000-612 SUPPLIES - CCA TRADE-WMS			35.57	C	Computer
00043895	1911-040135	20000320		*83.97*		
	10-302-0-6003-1000-612 SUPPLIES - CCA TRADE-WMS			83.97	C	Computer
00043896	1911-039436	20000030		*66.54*		
	10-704-0-2785-2620-680 BUILDING MAINT AND SUPPLIES-WHS			66.54	C	Computer
00043897	1911-044317	20000030		*22.99*		
	10-704-0-2785-2620-680 BUILDING MAINT AND SUPPLIES-WHS			22.99	C	Computer
00043898	1911-042913	20000300		*16.48*		
	21-704-0-6600-1000-890 WHS Trade			16.48	C	Computer
00043899	1911-043991	20000300		*7.99*		
	21-704-0-6600-1000-890 WHS Trade			7.99	C	Computer
00043900	1911-044109	20000300		*22.56*		
	21-704-0-6600-1000-890 WHS Trade			22.56	C	Computer
00043901	1911-039650	20000048		*33.45*		
	10-034-0-2785-2620-680 BUILDING MAINT AND SUPPLIES-DO			33.45	C	Computer
00043902	1911-041675	20000048		*20.97*		
	10-034-0-2785-2620-680 BUILDING MAINT AND SUPPLIES-DO			20.97	C	Computer
00043903	1911-042836	20000048		*5.40*		
	10-034-0-2785-2620-680 BUILDING MAINT AND SUPPLIES-DO			5.40	C	Computer
00043904	1911-039802	20000442		*456.20*		
	32-034-0-9999-4000-610 Site improvement - Supplies			456.20	C	Computer
00043905	1911-040159	20000442		*291.74*		
	32-034-0-9999-4000-610 Site improvement - Supplies			291.74	C	Computer
00043906	1911-040172	20000442		*149.80*		
	32-034-0-9999-4000-610 Site improvement - Supplies			149.80	C	Computer
00043907	1911-040649	20000442		*157.29*		
	32-034-0-9999-4000-610 Site improvement - Supplies			157.29	C	Computer
00043908	1911-040860	20000005		*44.46*		
	10-704-0-2785-2630-680 GROUNDS MAINT AND SUPPLIES-WHS			44.46	C	Computer
00043909	1911-042280	20000029		*50.81*		
	10-302-0-2785-2620-680 BUILDING MAINT AND SUPPLIES-WMS			50.81	C	Computer

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0100011405   12/05/19   529782   LOA BUILDERS SUPPLY

00043910	1911-042504	20000029		*16.47*		
	10-302-0-2785-2620-680 BUILDING MAINT AND SUPPLIES-WMS			16.47	C	Computer
00043911	1911-042573	20000028		*51.32*		
	10-112-0-2785-2620-680 BUILDING MAINT AND SUPPLIES-LES			51.32	C	Computer

			Total Check:	**1,534.01**		

0100011406   12/05/19   7080   Les Olson Company

00043912	EA895367	20000037		*186.90*		
	10-108-0-0050-1000-550 PRINTING - INSTRUCTION-HES			186.90	C	Computer
00043913	EA895367	20000038		*293.78*		
	10-112-0-0050-1000-550 PRINTING - INSTRUCTION-LES			293.78	C	Computer
00043913	EA895367	20000038		*596.21*		
	10-112-0-0050-1000-550 PRINTING - INSTRUCTION-LES			596.21	C	Computer
00043914	EA895367	20000036		*292.92*		
	10-034-0-0005-2590-550 PRINTING - DO			292.92	C	Computer
00043915	EA895367	20000039		*522.83*		
	10-302-0-0050-1000-550 PRINTING - INSTRUCTION-WMS			522.83	C	Computer
00043916	EA895367	20000040		*979.52*		
	10-704-0-0050-1000-550 PRINTING - INSTRUCTION-WHS			979.52	C	Computer

			Total Check:	**2,872.16**		

0100011407   12/05/19   565150   MEADOW GOLD DAIRIES

00043927	23336433		Meadow Gold Dairies Nov 2019	*158.50*		
	51-112-0-8001-3100-630 FOOD PURCHASES - LES			158.50	C	Computer
00043928	23336505		Meadow Gold Dairies Nov 2019	*158.50*		
	51-112-0-8001-3100-630 FOOD PURCHASES - LES			158.50	C	Computer
00043926	23336578		Meadow Gold Dairies Nov 2019	*78.50*		
	51-112-0-8001-3100-630 FOOD PURCHASES - LES			78.50	C	Computer
00043925	23336645		Meadow Gold Dairies Nov 2019	*158.50*		
	51-112-0-8001-3100-630 FOOD PURCHASES - LES			158.50	C	Computer
00043924	23336434		Meadow Gold Dairies Nov 2019	*53.75*		
	51-704-0-8001-3100-630 FOOD PURCHASES - WHS			53.75	C	Computer
00043923	23336507		Meadow Gold Dairies Nov 2019	*68.96*		
	51-704-0-8001-3100-630 FOOD PURCHASES - WHS			68.96	C	Computer
00043922	23336581		Meadow Gold Dairies Nov 2019	*46.50*		
	51-704-0-8001-3100-630 FOOD PURCHASES - WHS			46.50	C	Computer
00043917	23336647		Meadow Gold Dairies Nov 2019	*60.95*		
	51-704-0-8001-3100-630 FOOD PURCHASES - WHS			60.95	C	Computer
00043918	23336435		Meadow Gold Dairies Nov 2019	*39.25*		
	51-302-0-8001-3100-630 FOOD PURCHASES - WMS			39.25	C	Computer
00043919	23336508		Meadow Gold Dairies Nov 2019	*55.25*		
	51-302-0-8001-3100-630 FOOD PURCHASES - WMS			55.25	C	Computer
00043920	23336582		Meadow Gold Dairies Nov 2019	*48.00*		
	51-302-0-8001-3100-630 FOOD PURCHASES - WMS			48.00	C	Computer
00043921	23336646		Meadow Gold Dairies Nov 2019	*48.00*		
	51-302-0-8001-3100-630 FOOD PURCHASES - WMS			48.00	C	Computer

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0100011407   **12/05/19**   **565150**   **MEADOW GOLD DAIRIES**

			Total Check:	974.66		

0100011408   **12/05/19**   **585855**   **Mountainland Supply Company**

00043929	S103292769.001	20000021		*49.18*		
10-302-0-2785-2620-680 BUILDING MAINT AND SUPPLIES-WMS				49.18	C	Computer
		Total Check:	49.18			

0100011409   **12/05/19**   **774361**   **SCHOLASTIC BOOK FAIRS**

00043930	4338998	20000478		*1,828.28*		
10-112-0-0050-1000-641 BOOKS AND PERIODICALS - LES				1,828.28	C	Computer
		Total Check:	1,828.28			

0100011410   **12/05/19**   **804660**   **SOUTH CENTRAL COMMUNICATI**

00043931	Nov. 2019		District Office	*239.73*		
10-034-0-2785-2600-530 TELEPHONE - DO				239.73	C	Computer
00043931	Nov. 2019		Loa Elem.	*179.79*		
10-112-0-2785-2600-530 TELEPHONE - LES				179.79	C	Computer
00043931	Nov. 2019		Middle School	*239.73*		
10-302-0-2785-2600-530 TELEPHONE - WMS				239.73	C	Computer
00043931	Nov. 2019		Wayne High School	*239.73*		
10-704-0-2785-2600-530 TELEPHONE - WHS				239.73	C	Computer
		Total Check:	898.98			

0100011411   **12/05/19**   **926201**   **WAXIE SANITARY SUPPPLY**

00043932	78721906	20000450		*59.26*		
10-108-0-2785-2620-680 BUILDING MAINT AND SUPPLIES-HES				59.26	C	Computer
00043932	78721906	20000450		*46.70*		
51-034-0-8001-3100-610 SUPPLIES - FOOD SERVICE-DO				46.70	C	Computer
		Total Check:	105.96			

0100011412   **12/05/19**   **926218**   **WAYNE COUNTY LANDFILL**

00043933	4Qtr2019	20000477		*72.00*		
10-034-0-2785-2600-410 UTILITIES-DO				72.00	C	Computer
00043933	4Qtr2019	20000477		*180.50*		
10-108-0-2785-2600-410 UTILITIES-HES				180.50	C	Computer
00043933	4Qtr2019	20000477		*346.50*		
10-112-0-2785-2600-410 UTILITIES-LES				346.50	C	Computer
00043933	4Qtr2019	20000477		*346.00*		
10-302-0-2785-2600-410 UTILITIES-WMS				346.00	C	Computer
00043933	4Qtr2019	20000477		*558.00*		
10-704-0-2785-2600-410 UTILITIES-WHS				558.00	C	Computer
		Total Check:	1,503.00			

0100011413   **12/06/19**   **36757**   **AMERICAN FAMILY LIFE INS**

00043934	27-NOV-19		Vendor Liabilities 11/29/2019	*2,028.95*		
10-000-0-0000-9545-888 Payroll Liabilities				2,028.95	C	Computer
00043934	27-NOV-19		Vendor Liabilities 11/29/2019	*7.19*		
51-000-0-0000-9545-888 Payroll Liabilities				7.19	C	Computer
00043946	11-29-2019_1		premium adjustment	*-9.12*		
10-000-0-0000-9545-888 Payroll Liabilities				-9.12	C	Computer
		Total Check:	2,027.02			

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0100011414   12/06/19   4618   AxisPlus Benefits

00043935	27-NOV-19		Vendor Liabilities 11/29/2019	*1,696.07*		
	10-000-0-0000-9545-888 Payroll Liabilities			1,696.07	C	Computer
00043935	27-NOV-19		Vendor Liabilities 11/29/2019	*38.92*		
	51-000-0-0000-9545-888 Payroll Liabilities			38.92	C	Computer
00043947	11-29-2019_2		November Invoice FSA & HSA	*64.00*		
	10-034-0-0005-2500-810 DUES AND FEES - BUSINESS ADMINISTRATOR			64.00	C	Computer
			Total Check:	**1,798.99**		

0100011415   12/06/19   139107   CHILD SUPPORT SERVICE

00043936	27-NOV-19		Vendor Liabilities 11/29/2019	*525.00*		
	10-000-0-0000-9545-888 Payroll Liabilities			525.00	C	Computer
			Total Check:	**525.00**		

0100011416   12/06/19   423930   INTERNAL REVENUE SERVICE

00043937	27-NOV-19		Vendor Liabilities 11/29/2019	*13,099.97*		
	10-000-0-0000-9542-888 Payroll Liabilities			13,099.97	C	Computer
00043937	27-NOV-19		Vendor Liabilities 11/29/2019	*330.94*		
	51-000-0-0000-9542-888 Payroll Liabilities			330.94	C	Computer
00043937	27-NOV-19		Vendor Liabilities 11/29/2019	*2,763.04*		
	10-000-0-0000-9542-888 Payroll Liabilities			2,763.04	C	Computer
00043937	27-NOV-19		Vendor Liabilities 11/29/2019	*240.72*		
	51-000-0-0000-9542-888 Payroll Liabilities			240.72	C	Computer
00043937	27-NOV-19		Vendor Liabilities 11/29/2019	*21,775.91*		
	10-000-0-0000-9531-888 Payroll Liabilities			21,775.91	C	Computer
00043937	27-NOV-19		Vendor Liabilities 11/29/2019	*753.23*		
	51-000-0-0000-9531-888 Payroll Liabilities			753.23	C	Computer
00043937	27-NOV-19		Vendor Liabilities 11/29/2019	*21,775.91*		
	10-000-0-0000-9541-888 Payroll Liabilities			21,775.91	C	Computer
00043937	27-NOV-19		Vendor Liabilities 11/29/2019	*753.23*		
	51-000-0-0000-9541-888 Payroll Liabilities			753.23	C	Computer
			Total Check:	**61,492.95**		

0100011417   12/06/19   717658   LEGAL SHIELD

00043938	27-NOV-19		Vendor Liabilities 11/29/2019	*82.13*		
	10-000-0-0000-9545-888 Payroll Liabilities			82.13	C	Computer
00043938	27-NOV-19		Vendor Liabilities 11/29/2019	*16.84*		
	51-000-0-0000-9545-888 Payroll Liabilities			16.84	C	Computer
			Total Check:	**98.97**		

0100011418   12/06/19   787   LIBERTY NATIONAL LIFE INSURANCE COMPANY

00043939	27-NOV-19		Vendor Liabilities 11/29/2019	*637.41*		
	10-000-0-0000-9545-888 Payroll Liabilities			637.41	C	Computer
00043939	27-NOV-19		Vendor Liabilities 11/29/2019	*24.10*		
	51-000-0-0000-9545-888 Payroll Liabilities			24.10	C	Computer
00043939	27-NOV-19		Vendor Liabilities 11/29/2019	*47.88*		
	10-000-0-0000-9545-888 Payroll Liabilities			47.88	C	Computer
			Total Check:	**709.39**		

0100011419   12/06/19   524900   LIFE INS CO OF THE SOUTHWEST

| 00043940 | 27-NOV-19 | | Vendor Liabilities 11/29/2019 | *1,800.00* | | |

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0100011419   **12/06/19**   **524900**   **LIFE INS CO OF THE SOUTHWEST**

00043940	27-NOV-19		Vendor Liabilities 11/29/2019	*1,800.00*		
	10-000-0-0000-9545-888 Payroll Liabilities			1,800.00	C	Computer
			Total Check:	**1,800.00**		

0100011420   **12/06/19**   **180765**   **UTAH UNEMPLOYMENT COMPENSATION FUND**

00043949	11-29-2019_3		4th Quarter Payment	*17.13*		
	10-034-0-9999-2310-280 Unemployment Insurance			17.13	C	Computer
			Total Check:	**17.13**		

0100011421   **12/06/19**   **891117**   **UTAH SCHOOL BOARDS ASSN**

00043941	27-NOV-19		Vendor Liabilities 11/29/2019	*840.00*		
	10-000-0-0000-9545-888 Payroll Liabilities			840.00	C	Computer
00043941	27-NOV-19		Vendor Liabilities 11/29/2019	*277.00*		
	10-000-0-0000-9545-888 Payroll Liabilities			277.00	C	Computer
00043941	27-NOV-19		Vendor Liabilities 11/29/2019	*94.67*		
	51-000-0-0000-9545-888 Payroll Liabilities			94.67	C	Computer
00043941	27-NOV-19		Vendor Liabilities 11/29/2019	*80,313.49*		
	10-000-0-0000-9545-888 Payroll Liabilities			80,313.49	C	Computer
00043941	27-NOV-19		Vendor Liabilities 11/29/2019	*351.51*		
	51-000-0-0000-9545-888 Payroll Liabilities			351.51	C	Computer
00043948	11-29-2019_4		Nov Insur - P. Peterson	*71.00*		
	10-000-0-0000-8131-888 Receivables - Employee & Misc.			71.00	C	Computer
00043948	11-29-2019_4		Nov Insur - L. Brown	*1,533.00*		
	10-000-0-0000-8131-888 Receivables - Employee & Misc.			1,533.00	C	Computer
00043948	11-29-2019_4		Nov Insur - HSA Prepayment	*-3,537.00*		
	10-000-0-0000-9545-888 Payroll Liabilities			-3,537.00	C	Computer
00043948	11-29-2019_4		Nov Insur - adjust to post	*-446.70*		
	10-000-0-0000-9545-888 Payroll Liabilities			-446.70	C	Computer
			Total Check:	**79,496.97**		

0100011422   **12/06/19**   **890950**   **UTAH SCHOOL EMPLOYEES ASN**

00043942	27-NOV-19		Vendor Liabilities 11/29/2019	*70.38*		
	10-000-0-0000-9545-888 Payroll Liabilities			70.38	C	Computer
00043942	27-NOV-19		Vendor Liabilities 11/29/2019	*36.57*		
	51-000-0-0000-9545-888 Payroll Liabilities			36.57	C	Computer
			Total Check:	**106.95**		

0100011423   **12/06/19**   **891185**   **UTAH STATE TAX COMM**

00043943	27-NOV-19		Vendor Liabilities 11/29/2019	*9,402.45*		
	10-000-0-0000-9543-888 Payroll Liabilities			9,402.45	C	Computer
00043943	27-NOV-19		Vendor Liabilities 11/29/2019	*182.05*		
	51-000-0-0000-9543-888 Payroll Liabilities			182.05	C	Computer
00043943	27-NOV-19		Vendor Liabilities 11/29/2019	*1,569.99*		
	10-000-0-0000-9543-888 Payroll Liabilities			1,569.99	C	Computer
00043943	27-NOV-19		Vendor Liabilities 11/29/2019	*104.55*		
	51-000-0-0000-9543-888 Payroll Liabilities			104.55	C	Computer
			Total Check:	**11,259.04**		

0100011424   **12/06/19**   **891109**   **Utah Retirement Systems**

00043944	27-NOV-19		Vendor Liabilities 11/29/2019	*4,260.00*		

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0100011424   12/06/19   891109   Utah Retirement Systems

00043944	27-NOV-19		Vendor Liabilities 11/29/2019	*4,260.00*		
	10-000-0-0000-9532-888 Payroll Liabilities			4,260.00	C	Computer
00043944	27-NOV-19		Vendor Liabilities 11/29/2019	*4,813.94*		
	10-000-0-0000-9532-888 Payroll Liabilities			4,813.94	C	Computer
00043944	27-NOV-19		Vendor Liabilities 11/29/2019	*25.88*		
	51-000-0-0000-9532-888 Payroll Liabilities			25.88	C	Computer
00043944	27-NOV-19		Vendor Liabilities 11/29/2019	*1,393.47*		
	10-000-0-0000-9545-888 Payroll Liabilities			1,393.47	C	Computer
00043944	27-NOV-19		Vendor Liabilities 11/29/2019	*2,220.34*		
	10-000-0-0000-9545-888 Payroll Liabilities			2,220.34	C	Computer
00043944	27-NOV-19		Vendor Liabilities 11/29/2019	*51.88*		
	51-000-0-0000-9545-888 Payroll Liabilities			51.88	C	Computer
00043944	27-NOV-19		Vendor Liabilities 11/29/2019	*41,097.57*		
	10-000-0-0000-9533-888 Payroll Liabilities			41,097.57	C	Computer
00043944	27-NOV-19		Vendor Liabilities 11/29/2019	*1,132.06*		
	51-000-0-0000-9533-888 Payroll Liabilities			1,132.06	C	Computer
00043944	27-NOV-19		Vendor Liabilities 11/29/2019	*909.74*		
	10-000-0-0000-9533-888 Payroll Liabilities			909.74	C	Computer
00043944	27-NOV-19		Vendor Liabilities 11/29/2019	*12,204.54*		
	10-000-0-0000-9533-888 Payroll Liabilities			12,204.54	C	Computer
00043944	27-NOV-19		Vendor Liabilities 11/29/2019	*268.10*		
	51-000-0-0000-9533-888 Payroll Liabilities			268.10	C	Computer
00043944	27-NOV-19		Vendor Liabilities 11/29/2019	*232.77*		
	10-000-0-0000-9533-888 Payroll Liabilities			232.77	C	Computer
			Total Check:	**68,610.29**		

0100011425   12/06/19   926220   WAYNE EDUCATION ASSN

00043945	27-NOV-19		Vendor Liabilities 11/29/2019	*519.10*		
	10-000-0-0000-9545-888 Payroll Liabilities			519.10	C	Computer
			Total Check:	**519.10**		

0100011426   12/09/19   341980   THE HARTFORD

00043950	12-09-2019_1		November Liabilities	*1,611.41*		
	10-034-0-0050-2200-240 Insurance Benefits			1,611.41	C	Computer
			Total Check:	**1,611.41**		

0100011427   12/12/19   100340   BMI EDUCATIONAL SERVICE

00043951	665583	20000323		*345.96*		
	10-034-0-0050-2200-641 BOOKS - DO			345.96	C	Computer
00043952	665778	20000323		*67.38*		
	10-034-0-0050-2200-641 BOOKS - DO			67.38	C	Computer
			Total Check:	**413.34**		

0100011428   12/12/19   107706   BRIAN AUTO PARTS INC.

00043958	207123	20000015		*14.99*		
	10-034-0-2785-2650-680 FLEET VEHICLE MAINT AND SUPPLIES			14.99	C	Computer
00043957	207264	20000015		*3.00*		
	10-034-0-2785-2650-680 FLEET VEHICLE MAINT AND SUPPLIES			3.00	C	Computer

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0100011428   12/12/19   107706   BRIAN AUTO PARTS INC.

00043956	207437	20000015		*3.00*	
	10-034-0-2785-2650-680 FLEET VEHICLE MAINT AND SUPPLIES			3.00	C Computer
00043955	207515	20000015		*3.00*	
	10-034-0-2785-2650-680 FLEET VEHICLE MAINT AND SUPPLIES			3.00	C Computer
00043954	207525	20000016		*27.80*	
	10-555-0-5315-2700-683 REPAIRS FOR BUSES			27.80	C Computer
00043953	207650	20000051		*28.98*	
	10-112-0-2785-2620-680 BUILDING MAINT AND SUPPLIES-LES			28.98	C Computer
			Total Check:	**80.77**	

0100011429   12/12/19   115500   BULL MOUNTAIN MARKET

00043960	30494	20000419		*173.99*	
	51-108-0-8001-3100-630 FOOD PURCHASES - HES			173.99	C Computer
00043959	30495	20000434		*18.15*	
	10-108-0-1215-1000-612 SUPPLIES - PRESCHOOL-HES			18.15	C Computer
			Total Check:	**192.14**	

0100011430   12/12/19   5096   Blackburn Recreation

00043961	034546	20000346		*17.47*	
	10-034-0-2785-2630-680 GROUNDS MAINT AND SUPPLIES-DO			17.47	C Computer
00043961	034546	20000346		*83.19*	
	10-112-0-2785-2630-680 GROUNDS MAINT AND SUPPLIES-LES			83.19	C Computer
00043961	034546	20000346		*83.19*	
	10-302-0-2785-2630-680 GROUNDS MAINT AND SUPPLIES-WMS			83.19	C Computer
00043961	034546	20000346		*83.20*	
	10-704-0-2785-2630-680 GROUNDS MAINT AND SUPPLIES-WHS			83.20	C Computer
			Total Check:	**267.05**	

0100011431   12/12/19   8761   Cheralyn Thatcher

00043962	12122019_54	20000487 Transportation Reimb.		*84.32*	
	10-555-0-5315-2700-515 IN LIEU OF TRANSPORTATION			84.32	C Computer
			Total Check:	**84.32**	

0100011432   12/12/19   343257   Emery Telcom

00043963	12-1-2019	hanksville Elem Telephone Nov. 19		*95.00*	
	10-108-0-2785-2600-530 TELEPHONE - HES			95.00	C Computer
			Total Check:	**95.00**	

0100011433   12/12/19   304058   GASCARD/STATE OF UTAH

00043964	NP57358949	Nov. 2019 Fuel		*425.00*	
	10-555-0-5315-2700-626 MOTOR FUEL-SCHOOL BUSES			425.00	C Computer
00043964	NP57358949	Nov. 2019 Fuel		*398.00*	
	10-555-0-5315-2700-626 MOTOR FUEL-SCHOOL BUSES			398.00	C Computer
00043964	NP57358949	Nov. 2019 Fuel		*861.07*	
	10-555-0-5315-2700-626 MOTOR FUEL-SCHOOL BUSES			861.07	C Computer
00043964	NP57358949	Nov. 2019 Fuel		*118.00*	
	10-555-0-5315-2700-626 MOTOR FUEL-SCHOOL BUSES			118.00	C Computer
00043964	NP57358949	Nov. 2019 Fuel		*252.00*	
	10-555-0-5315-2700-626 MOTOR FUEL-SCHOOL BUSES			252.00	C Computer
00043964	NP57358949	Nov. 2019 Fuel		*400.00*	

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0100011433   12/12/19   304058   GASCARD/STATE OF UTAH

00043964	NP57358949		Nov. 2019 Fuel	*400.00*		
	10-555-0-5315-2700-626 MOTOR FUEL-SCHOOL BUSES			400.00	C	Computer
00043964	NP57358949		Nov. 2019 Fuel	*235.00*		
	10-555-0-5315-2700-626 MOTOR FUEL-SCHOOL BUSES			235.00	C	Computer
00043964	NP57358949		Nov. 2019 Fuel	*115.00*		
	10-555-0-5315-2700-626 MOTOR FUEL-SCHOOL BUSES			115.00	C	Computer
00043964	NP57358949		Nov. 2019 Fuel	*430.00*		
	10-555-0-5315-2700-626 MOTOR FUEL-SCHOOL BUSES			430.00	C	Computer
00043964	NP57358949		Nov. 2019 Fuel	*270.00*		
	10-555-0-5315-2700-626 MOTOR FUEL-SCHOOL BUSES			270.00	C	Computer
00043964	NP57358949		Nov. 2019 Fuel	*415.00*		
	10-555-0-5315-2700-626 MOTOR FUEL-SCHOOL BUSES			415.00	C	Computer
00043964	NP57358949		Nov. 2019 Fuel	*254.00*		
	10-555-0-5315-2700-626 MOTOR FUEL-SCHOOL BUSES			254.00	C	Computer
00043964	NP57358949		Nov. 2019 Fuel	*255.00*		
	10-704-0-0050-2700-510 TRAVEL - STUDENTS-WHS			255.00	C	Computer
00043964	NP57358949		Nov. 2019 Fuel	*21.00*		
	10-034-0-0005-2310-580 TRAVEL - BOARD			21.00	C	Computer
00043964	NP57358949		Nov. 2019 Fuel	*365.00*		
	10-034-0-2785-2600-626 MOTOR FUEL - MAINTENANCE-DO			365.00	C	Computer
00043964	NP57358949		Nov. 2019 Fuel	*200.00*		
	10-034-0-2785-2600-626 MOTOR FUEL - MAINTENANCE-DO			200.00	C	Computer
00043964	NP57358949		Nov. 2019 Fuel	*33.00*		
	10-034-0-0005-2500-580 TRAVEL - BUSINESS ADMIN			33.00	C	Computer
00043964	NP57358949		Nov. 2019 Fuel	*51.00*		
	10-555-0-5315-2700-580 TRAVEL - BUS DRIVERS			51.00	C	Computer
00043964	NP57358949		Nov. 2019 Fuel	*23.00*		
	10-034-0-0005-2310-580 TRAVEL - BOARD			23.00	C	Computer
00043964	NP57358949		Nov. 2019 Fuel	*20.00*		
	10-112-0-0050-2200-580 TRAVEL - TEACHERS-LES			20.00	C	Computer
00043964	NP57358949		Nov. 2019 Fuel	*10.00*		
	10-704-0-0050-2700-510 TRAVEL - STUDENTS-WHS			10.00	C	Computer
00043964	NP57358949		Nov. 2019 Fuel	*8.00*		
	10-108-0-0050-2400-580 TRAVEL - PRINCIPAL-HES			8.00	C	Computer
00043964	NP57358949		Nov. 2019 Fuel	*27.00*		
	10-034-0-0005-2230-580 TRAVEL - TECHNOLOGY-DO			27.00	C	Computer
00043964	NP57358949		Nov. 2019 Fuel	*25.00*		
	10-034-0-0005-2590-580 TRAVEL - CLERICAL STAFF			25.00	C	Computer
00043964	NP57358949		Nov. 2019 Fuel	*16.00*		
	10-112-0-0050-2400-580 TRAVEL - PRINCIPAL-LES			16.00	C	Computer
00043964	NP57358949		Nov. 2019 Fuel	*95.00*		
	10-034-0-2785-2600-626 MOTOR FUEL - MAINTENANCE-DO			95.00	C	Computer
00043964	NP57358949		Nov. 2019 Fuel	*10.00*		
	10-108-0-0050-2400-580 TRAVEL - PRINCIPAL-HES			10.00	C	Computer

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0100011433   12/12/19   304058   GASCARD/STATE OF UTAH

00043964	NP57358949		Nov. 2019 Fuel	*41.00*
	10-704-0-0050-2700-510 TRAVEL - STUDENTS-WHS			41.00 C Computer
00043964	NP57358949		Nov. 2019 Fuel	*25.00*
	10-112-0-1205-2200-580 TRAVEL - SPECIAL ED-LES			25.00 C Computer
00043964	NP57358949		Nov. 2019 Fuel	*11.00*
	10-555-0-5315-2700-580 TRAVEL - BUS DRIVERS			11.00 C Computer
			Total Check:	**5,409.07**

0100011434   12/12/19   1350   Jakelle Pace

00043965	12122019_52	20000495	Faculty Gifts for Loa Elem.	*222.00*
	21-112-0-2001-1000-890 LES General			222.00 C Computer
			Total Check:	**222.00**

0100011435   12/12/19   8788   Jim Ogden

00043966	12122019_51	20000500	Transportation Reimb.	*268.74*
	10-555-0-5315-2700-515 IN LIEU OF TRANSPORTATION			268.74 C Computer
			Total Check:	**268.74**

0100011436   12/12/19   487770   KENWORTH SALES COMPANY

00043967	SALIN3571206-2	20000059		*30.60*
	10-555-0-5315-2700-683 REPAIRS FOR BUSES			30.60 C Computer
			Total Check:	**30.60**

0100011437   12/12/19   529797   LOA TOWN

00043968	11302019		Water for Loa Elem. Nov. 19	*51.59*
	10-112-0-2785-2600-410 UTILITIES-LES			51.59 C Computer
			Total Check:	**51.59**

0100011438   12/12/19   561574   M & D AUTO PARTS & REPAIR

00043976	46561	20000053		*15.98*
	10-555-0-5315-2700-683 REPAIRS FOR BUSES			15.98 C Computer
00043980	46603	20000053		*47.22*
	10-555-0-5315-2700-683 REPAIRS FOR BUSES			47.22 C Computer
00043977	46683	20000053		*24.99*
	10-555-0-5315-2700-683 REPAIRS FOR BUSES			24.99 C Computer
00043981	47184	20000053		*421.41*
	10-555-0-5315-2700-683 REPAIRS FOR BUSES			421.41 C Computer
00043982	47277	20000053		*201.88*
	10-555-0-5315-2700-683 REPAIRS FOR BUSES			201.88 C Computer
00043979	47376	20000053		*12.99*
	10-555-0-5315-2700-683 REPAIRS FOR BUSES			12.99 C Computer
00043978	47446	20000053		*13.99*
	10-555-0-5315-2700-683 REPAIRS FOR BUSES			13.99 C Computer
00043969	47464	20000053		*9.99*
	10-555-0-5315-2700-683 REPAIRS FOR BUSES			9.99 C Computer
00043970	46659	20000054		*15.98*
	10-034-0-2785-2620-680 BUILDING MAINT AND SUPPLIES-DO			15.98 C Computer
00043971	46846	20000054		*12.48*
	10-034-0-2785-2620-680 BUILDING MAINT AND SUPPLIES-DO			12.48 C Computer
00043972	47074	20000052		*13.47*

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0100011438   12/12/19   561574   M & D AUTO PARTS & REPAIR

00043972	47074	20000052		*13.47*	
	10-034-0-2785-2650-680 FLEET VEHICLE MAINT AND SUPPLIES			13.47	C Computer
00043973	47315	20000052		*14.99*	
	10-034-0-2785-2650-680 FLEET VEHICLE MAINT AND SUPPLIES			14.99	C Computer
00043974	47422	20000052		*213.68*	
	10-034-0-2785-2650-680 FLEET VEHICLE MAINT AND SUPPLIES			213.68	C Computer
00043975	46689	20000052		*222.98*	
	10-034-0-2785-2650-680 FLEET VEHICLE MAINT AND SUPPLIES			222.98	C Computer

                                           Total Check: **1,242.03**

0100011439   12/12/19   605175   NICHOLAS & COMPANY

00043983	7032333	20000393		*44.13*	
	51-112-0-8001-3100-610 SUPPLIES - FOOD SERVICE-LES			44.13	C Computer
00043983	7032333	20000393		*623.36*	
	51-112-0-8001-3100-630 FOOD PURCHASES - LES			623.36	C Computer
00043984	7032334	20000394		*125.16*	
	51-704-0-8001-3100-610 SUPPLIES - FOOD SERVICE-WHS			125.16	C Computer
00043984	7032334	20000394		*860.15*	
	51-704-0-8001-3100-630 FOOD PURCHASES - WHS			860.15	C Computer
00043985	7040447	20000415		*452.29*	
	51-112-0-8001-3100-610 SUPPLIES - FOOD SERVICE-LES			452.29	C Computer
00043985	7040447	20000415		*118.22*	
	51-112-0-8001-3100-630 FOOD PURCHASES - LES			118.22	C Computer
00043986	7040448	20000424		*29.84*	
	51-704-0-8001-3100-610 SUPPLIES - FOOD SERVICE-WHS			29.84	C Computer
00043986	7040448	20000424		*605.24*	
	51-704-0-8001-3100-630 FOOD PURCHASES - WHS			605.24	C Computer
00043987	7048487	20000446		*124.82*	
	51-704-0-8001-3100-610 SUPPLIES - FOOD SERVICE-WHS			124.82	C Computer
00043987	7048487	20000446		*726.20*	
	51-704-0-8001-3100-630 FOOD PURCHASES - WHS			726.20	C Computer
00043988	7048488	20000447		*63.68*	
	51-108-0-8001-3100-610 SUPPLIES - FOOD SERVICE-HES			63.68	C Computer
00043988	7048488	20000447		*108.48*	
	51-108-0-8001-3100-630 FOOD PURCHASES - HES			108.48	C Computer
00043989	7052368	20000452		*87.38*	
	51-112-0-8001-3100-610 SUPPLIES - FOOD SERVICE-LES			87.38	C Computer
00043989	7052368	20000452		*538.52*	
	51-112-0-8001-3100-630 FOOD PURCHASES - LES			538.52	C Computer
00043990	7052370	20000454		*304.79*	
	51-704-0-8001-3100-630 FOOD PURCHASES - WHS			304.79	C Computer
00043991	7024459CREDIT		Credit to Loa Kitchen	*-5.68*	
	51-112-0-8001-3100-630 FOOD PURCHASES - LES			-5.68	C Computer
00043992	7048486	20000433		*151.53*	
	51-112-0-8001-3100-610 SUPPLIES - FOOD SERVICE-LES			151.53	C Computer

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0100011439   12/12/19   605175   NICHOLAS & COMPANY

00043992	7048486	20000433		*423.30*	
	51-112-0-8001-3100-630 FOOD PURCHASES - LES			423.30	C Computer
			Total Check:	**5,381.41**	

0100011440   12/12/19   760052   ROYALS FOOD TOWN

00043993	31-673049		Charge at Royals by jamie W.	*41.97*	
	10-112-0-5674-1000-612 SUPPLIES - SUICIDE PREVENTION-LES			41.97	C Computer
00043994	04-943770	20000119		*19.65*	
	51-112-0-8001-3100-630 FOOD PURCHASES - LES			19.65	C Computer
00043995	03-846145	20000119		*19.56*	
	51-112-0-8001-3100-630 FOOD PURCHASES - LES			19.56	C Computer
00043996	03-846741	20000119		*15.02*	
	51-112-0-8001-3100-630 FOOD PURCHASES - LES			15.02	C Computer
00043997	04-948610	20000119		*15.99*	
	51-112-0-8001-3100-630 FOOD PURCHASES - LES			15.99	C Computer
00043998	03-850826	20000119		*1.99*	
	51-112-0-8001-3100-630 FOOD PURCHASES - LES			1.99	C Computer
00044005	04-955676	20000119		*32.50*	
	51-112-0-8001-3100-630 FOOD PURCHASES - LES			32.50	C Computer
00044000	03-842750	20000120		*7.00*	
	51-704-0-8001-3100-630 FOOD PURCHASES - WHS			7.00	C Computer
00044001	04-945100	20000120		*10.76*	
	51-704-0-8001-3100-630 FOOD PURCHASES - WHS			10.76	C Computer
00044002	04-947520	20000120		*49.95*	
	51-704-0-8001-3100-630 FOOD PURCHASES - WHS			49.95	C Computer
00044003	04-952172	20000120		*6.58*	
	51-704-0-8001-3100-630 FOOD PURCHASES - WHS			6.58	C Computer
00044004	04-945003	20000165		*19.74*	
	21-302-0-2020-1000-890 WMS Activities			19.74	C Computer
00043999	04-949311	20000391		*34.53*	
	10-112-0-1215-1000-612 SUPPLIES - PRESCHOOL-LES			34.53	C Computer
			Total Check:	**275.24**	

0100011441   12/13/19   232926   ELLETT SERVICE & DISTRIBU

00044006	12132019_7	20000516 Furnace Fuel at Rental House		*245.00*	
	10-034-0-2785-2600-626 MOTOR FUEL - MAINTENANCE-DO			245.00	C Computer
			Total Check:	**245.00**	

0100011442   12/13/19   303549   GARKANE PROPANE INC

00044007	1095877	20000519 Tanker Load Propane at WHS		*7,186.67*	
	10-704-0-2785-2600-623 PROPANE - WHS			7,186.67	C Computer
			Total Check:	**7,186.67**	

0100011443   12/13/19   6050   Jay Langford, DPT

00044008	Nov. 12 2019	20000507		*365.97*	
	10-108-0-7524-1000-340 PROF.SERVICES - IDEA-HES			365.97	C Computer
00044008	Nov. 12 2019	20000507		*365.99*	
	10-112-0-7524-1000-340 PROF.SERVICES - IDEA-LES			365.99	C Computer

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0100011443   12/13/19   6050   Jay Langford, DPT

00044008	Nov. 12 2019	20000507		*365.97*		
	10-302-0-7524-1000-340 PROF.SERVICES - IDEA-WMS			365.97	C	Computer
00044008	Nov. 12 2019	20000507		*365.97*		
	10-704-0-7524-1000-340 PROF.SERVICES - IDEA-WHS			365.97	C	Computer
			Total Check:	**1,463.90**		

0100011444   12/13/19   7005   Presence Learning, Inc.

00044011	INV30085	20000509		*600.00*		
	10-112-0-7524-1000-340 PROF.SERVICES - IDEA-LES			600.00	C	Computer
00044010	INV30979	20000512		*100.00*		
	10-108-0-7524-1000-340 PROF.SERVICES - IDEA-HES			100.00	C	Computer
00044010	INV30979	20000512		*100.00*		
	10-112-0-7524-1000-340 PROF.SERVICES - IDEA-LES			100.00	C	Computer
00044010	INV30979	20000512		*100.00*		
	10-302-0-7524-1000-340 PROF.SERVICES - IDEA-WMS			100.00	C	Computer
00044010	INV30979	20000512		*100.00*		
	10-704-0-7524-1000-340 PROF.SERVICES - IDEA-WHS			100.00	C	Computer
00044009	INV30936	20000513		*1,392.98*		
	10-108-0-7524-1000-340 PROF.SERVICES - IDEA-HES			1,392.98	C	Computer
00044009	INV30936	20000513		*3,254.37*		
	10-112-0-7524-1000-340 PROF.SERVICES - IDEA-LES			3,254.37	C	Computer
00044009	INV30936	20000513		*1,658.23*		
	10-302-0-7524-1000-340 PROF.SERVICES - IDEA-WMS			1,658.23	C	Computer
00044009	INV30936	20000513		*372.75*		
	10-704-0-7524-1000-340 PROF.SERVICES - IDEA-WHS			372.75	C	Computer
			Total Check:	**7,678.33**		

0100011445   12/13/19   6955   Special Education Consulting Services

00044012	1818	20000511		*1,100.00*		
	10-034-0-7524-2400-340 PROF.ADMIN.SERVICES - IDEA-DO			1,100.00	C	Computer
			Total Check:	**1,100.00**		

0100011446   12/13/19   190800   UTAH BUREAU OF CRIMINAL IDENTIF

00044013	201912B1425	20000518		*33.25*		
	10-034-0-0005-2500-340 PROF.SERV - HIRING AND STAFFING			33.25	C	Computer
			Total Check:	**33.25**		

0100011447   12/13/19   891115   UTAH HIGH SCHOOL ACT ASSO

00044014	11519	20000469		*30.00*		
	21-704-0-0232-1000-890 WHS Baseball			30.00	C	Computer
00044014	11519	20000469		*60.00*		
	21-704-0-0242-1000-890 WHS Volleyball			60.00	C	Computer
00044014	11519	20000469		*30.00*		
	21-704-0-0245-1000-890 WHS Wrestling			30.00	C	Computer
			Total Check:	**120.00**		

0100011448   12/13/19   926255   WAYNE COMM HEALTH CENTER

00044019	82330	20000508		*15.00*		
	10-302-0-7524-1000-340 PROF.SERVICES - IDEA-WMS			15.00	C	Computer
00044021	82330	20000508		*45.00*		

Wayne School District

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Check Key	Date Paid	Vendor No / Vendor Name		
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Bank No   01

0100011448   12/13/19   926255   WAYNE COMM HEALTH CENTER

00044021	82330	20000508		*45.00*		
	10-704-0-7524-1000-340 PROF.SERVICES - IDEA-WHS			45.00	C	Computer
00044018	82998	20000508		*15.00*		
	10-302-0-7524-1000-340 PROF.SERVICES - IDEA-WMS			15.00	C	Computer
00044018	82998	20000508		*45.00*		
	10-704-0-7524-1000-340 PROF.SERVICES - IDEA-WHS			45.00	C	Computer
00044017	83037	20000508		*15.00*		
	10-302-0-7524-1000-340 PROF.SERVICES - IDEA-WMS			15.00	C	Computer
00044015	83037	20000508		*45.00*		
	10-704-0-7524-1000-340 PROF.SERVICES - IDEA-WHS			45.00	C	Computer
00044016	83884	20000508		*15.00*		
	10-302-0-7524-1000-340 PROF.SERVICES - IDEA-WMS			15.00	C	Computer
00044020	83884	20000508		*45.00*		
	10-704-0-7524-1000-340 PROF.SERVICES - IDEA-WHS			45.00	C	Computer

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Total Check: 240.00

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0100011449   12/18/19   4626   Bank of America Credit Card

00044022	CRDTFORBIRTHDY1		Birthday Certificates 12-8-19	*-525.00*		
	10-034-0-0005-2500-291 Other Employee Benefits - Misc.			-525.00	C	Computer
00044023	BICKNLMEMORIALC		Donation for Bicknell Memorial	*-500.00*		
	10-034-0-0005-2500-291 Other Employee Benefits - Misc.			-500.00	C	Computer
00044024	MARYCC1219		Mary CC 12-19	*80.27*		
	21-704-0-0242-1000-890 WHS Volleyball			80.27	C	Computer
00044024	MARYCC1219		Mary CC 12-19	*178.78*		
	10-704-0-5420-1000-612 SUPPLIES - TRUST LANDS-WHS			178.78	C	Computer
00044024	MARYCC1219		Mary CC 12-19	*151.66*		
	21-704-0-2006-1000-890 WHS Concessions			151.66	C	Computer
00044025	JOHNCC12-19		John F. Credit Card 12-19	*22.48*		
	10-034-0-0005-2310-890 MISCELLANEOUS - BOARD			22.48	C	Computer
00044025	JOHNCC12-19		John F. Credit Card 12-19	*22.61*		
	10-034-0-0005-2320-580 TRAVEL - SUPERINTENDENT			22.61	C	Computer
00044025	JOHNCC12-19		John F. Credit Card 12-19	*144.70*		
	10-034-0-7860-1000-612 SUPPLIES - TITLE IIA - DO			144.70	C	Computer
00044025	JOHNCC12-19		John F. Credit Card 12-19	*150.00*		
	10-000-0-0000-8131-888 Receivables - Employee & Misc.			150.00	C	Computer
00044025	JOHNCC12-19		John F. Credit Card 12-19	*132.82*		
	10-034-0-0005-2320-580 TRAVEL - SUPERINTENDENT			132.82	C	Computer
00044025	JOHNCC12-19		John F. Credit Card 12-19	*12.81*		
	10-034-0-0005-2320-580 TRAVEL - SUPERINTENDENT			12.81	C	Computer
00044025	JOHNCC12-19		John F. Credit Card 12-19	*11.94*		
	10-034-0-0005-2320-580 TRAVEL - SUPERINTENDENT			11.94	C	Computer
00044026	JESSICACC12-19		Jessica CC Dec. 2019	*-2,230.07*		
	21-704-0-6150-1000-890 WHS FFA			-2,230.07	C	Computer
00044026	JESSICACC12-19		Jessica CC Dec. 2019	*22.75*		
	10-704-0-6100-2200-580 TRAVEL - CTE-WHS			22.75	C	Computer

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0100011449   12/18/19   4626   Bank of America Credit Card

00044026	JESSICACC12-19		Jessica CC Dec. 2019	*4.60*		
	10-704-0-6100-2200-580 TRAVEL - CTE-WHS			4.60	C	Computer
00044026	JESSICACC12-19		Jessica CC Dec. 2019	*27.50*		
	21-704-0-6150-1000-890 WHS FFA			27.50	C	Computer
00044026	JESSICACC12-19		Jessica CC Dec. 2019	*75.91*		
	21-704-0-6100-1000-612 WHS Vo Ag FEES			75.91	C	Computer
00044026	JESSICACC12-19		Jessica CC Dec. 2019	*26.45*		
	21-704-0-6100-1000-612 WHS Vo Ag FEES			26.45	C	Computer
00044026	JESSICACC12-19		Jessica CC Dec. 2019	*150.73*		
	21-704-0-6100-1000-890 WHS Vo Ag			150.73	C	Computer
00044026	JESSICACC12-19		Jessica CC Dec. 2019	*15.67*		
	21-704-0-6100-1000-890 WHS Vo Ag			15.67	C	Computer
00044027	JONICCDEC19		JoniCC Dec 2019	*113.47*		
	21-704-0-0182-1000-890 WHS Choir			113.47	C	Computer
00044027	JONICCDEC19		JoniCC Dec 2019	*74.58*		
	21-704-0-0182-1000-890 WHS Choir			74.58	C	Computer
00044027	JONICCDEC19		JoniCC Dec 2019	*47.31*		
	21-704-0-0182-1000-890 WHS Choir			47.31	C	Computer
00044027	JONICCDEC19		JoniCC Dec 2019	*117.91*		
	21-704-0-0182-1000-890 WHS Choir			117.91	C	Computer
00044027	JONICCDEC19		JoniCC Dec 2019	*126.00*		
	21-704-0-0182-1000-890 WHS Choir			126.00	C	Computer
00044027	JONICCDEC19		JoniCC Dec 2019	*50.82*		
	21-704-0-6400-1000-612 WHS FACS FEES			50.82	C	Computer
00044027	JONICCDEC19		JoniCC Dec 2019	*69.35*		
	21-704-0-6400-1000-612 WHS FACS FEES			69.35	C	Computer
00044027	JONICCDEC19		JoniCC Dec 2019	*121.14*		
	21-704-0-6400-1000-612 WHS FACS FEES			121.14	C	Computer
00044027	JONICCDEC19		JoniCC Dec 2019	*53.71*		
	21-704-0-6450-1000-890 WHS FCCLA			53.71	C	Computer
00044028	JAMIECC1219		JamieCC12-19	*32.81*		
	10-034-0-1205-2400-612 SUPPLIES - SPECIAL ED-DO			32.81	C	Computer
00044028	JAMIECC1219		JamieCC12-19	*165.00*		
	10-704-0-5674-1000-612 SUPPLIES - SUICIDE PREVENTION-WHS			165.00	C	Computer
00044028	JAMIECC1219		JamieCC12-19	*173.44*		
	10-108-0-1205-1000-612 SUPPLIES - SPECIAL ED-HES			173.44	C	Computer
00044028	JAMIECC1219		JamieCC12-19	*149.95*		
	10-302-0-1205-2200-580 TRAVEL - SPECIAL ED-WMS			149.95	C	Computer
00044029	NEDCC12-19		NedCC12-19	*19.68*		
	10-555-0-5315-2700-580 TRAVEL - BUS DRIVERS			19.68	C	Computer
00044030	TaceyCC12-19	20000517		*131.00*		
	10-112-0-0050-1000-641 BOOKS AND PERIODICALS - LES			131.00	C	Computer
00044030	TaceyCC12-19	20000517		*54.12*		
	10-112-0-0050-2220-644 LIBRARY BOOKS - LES			54.12	C	Computer

Wayne School District

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0100011449   12/18/19   4626   Bank of America Credit Card

Claim No	Invoice No	PO No	Description	Amount Paid	Status	Status Description
00044030	TaceyCC12-19	20000517		69.05		
	10-112-0-0050-2400-612 SUPPLIES - OFFICE-LES			69.05	C	Computer
00044030	TaceyCC12-19	20000517		29.98		
	10-112-0-5420-1000-650 TECH. SUPPLIES - LAND TRUST-LES			29.98	C	Computer
00044030	TaceyCC12-19	20000517		193.94		
	10-112-0-5868-1000-612 SUPPLIES - TEACHER LEGISLATIVE-LES			193.94	C	Computer
00044030	TaceyCC12-19	20000517		67.81		
	21-112-0-2001-1000-890 LES General			67.81	C	Computer
00044030	TaceyCC12-19	20000517		96.79		
	21-112-0-2002-1000-890 LES Teacher			96.79	C	Computer
00044030	TaceyCC12-19	20000517		7.35		
	21-112-0-2007-1000-890 LES Carnival			7.35	C	Computer
00044031	NedCC12-19	20000325		316.23		
	21-704-0-2006-1000-890 WHS Concessions			316.23	C	Computer
00044032	LanceCC12-19	20000493		1,004.00		
	21-302-0-2020-1000-890 WMS Activities			1,004.00	C	Computer
00044033	AndreaCC12-19	20000488		29.74		
	10-034-0-0005-2230-610 SUPPLIES - TECHNOLOGY-DO			29.74	C	Computer
00044033	AndreaCC12-19	20000488		204.20		
	10-034-0-0005-2230-650 TECH.SUPPLIES - TECHNOLOGY-DO			204.20	C	Computer
00044033	AndreaCC12-19	20000488		53.04		
	10-034-0-0005-2230-670 SOFTWARE - TECHNOLOGY-DO			53.04	C	Computer
00044033	AndreaCC12-19	20000488		219.74		
	21-302-0-0050-1000-650 TECH SUPPLIES - IPAD ACCOUNT-WMS			219.74	C	Computer
00044034	TylerCC12-19	20000492		5.38		
	10-034-0-0005-2500-580 TRAVEL - BUSINESS ADMIN			5.38	C	Computer
00044035	TYLERCC12-19		TylerCC 12-19	11.59		
	10-000-0-0000-8131-888 Receivables - Employee & Misc.			11.59	C	Computer
00044036	JenniferCC12-19	20000505		232.10		
	10-302-0-7512-1000-650 TECH. SUPPLIES - STEM AC-WMS			232.10	C	Computer
00044037	JenniferCC12-19	20000498		19.91		
	10-302-0-0050-1000-612 SUPPLIES - INSTRUCTION-WMS			19.91	C	Computer
00044037	JenniferCC12-19	20000498		55.93		
	10-302-0-0050-2400-612 SUPPLIES - OFFICE-WMS			55.93	C	Computer
00044037	JenniferCC12-19	20000498		11.98		
	21-302-0-0020-1000-890 WMS Art Supplies			11.98	C	Computer
00044037	JenniferCC12-19	20000498		708.40		
	21-302-0-2020-1000-890 WMS Activities			708.40	C	Computer
00044038	CherieCC12-19	20000534		99.00		
	10-112-0-0050-1000-641 BOOKS AND PERIODICALS - LES			99.00	C	Computer
00044038	CherieCC12-19	20000534		10.22		
	10-112-0-1205-2200-580 TRAVEL - SPECIAL ED-LES			10.22	C	Computer
00044038	CherieCC12-19	20000534		229.20		
	21-112-0-2001-1000-890 LES General			229.20	C	Computer

Wayne School District

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Bank No   01

0100011449   12/18/19   4626   Bank of America Credit Card

00044039	KristinCC12-19	20000535		*43.51*	
	10-704-0-0050-1000-612	SUPPLIES - INSTRUCTION-WHS		43.51	C	Computer
00044039	KristinCC12-19	20000535		*34.64*	
	10-704-0-0050-2120-612	SUPPLIES - COUNSELING-WHS		34.64	C	Computer
00044039	KristinCC12-19	20000535		*14.70*	
	10-704-0-0050-2400-612	SUPPLIES - OFFICE-WHS		14.70	C	Computer
00044039	KristinCC12-19	20000535		*189.00*	
	10-704-0-0050-2400-810	DUES AND FEES - OFFICE-WHS		189.00	C	Computer
00044039	KristinCC12-19	20000535		*43.52*	
	10-704-0-1205-1000-612	SUPPLIES - SPECIAL ED-WHS		43.52	C	Computer
00044039	KristinCC12-19	20000535		*1,165.34*	
	10-704-0-5420-1000-612	SUPPLIES - TRUST LANDS-WHS		1,165.34	C	Computer
00044039	KristinCC12-19	20000535		*38.98*	
	21-704-0-0234-1000-612	WHS Boys Basketball FEES		38.98	C	Computer
00044039	KristinCC12-19	20000535		*87.26*	
	21-704-0-0240-1000-890	WHS Softball		87.26	C	Computer
00044039	KristinCC12-19	20000535		*241.40*	
	21-704-0-0245-1000-890	WHS Wrestling		241.40	C	Computer
00044039	KristinCC12-19	20000535		*81.93*	
	21-704-0-2020-1000-518	WHS Activities FEES		81.93	C	Computer
00044039	KristinCC12-19	20000535		*17.00*	
	21-704-0-3603-1000-890	WHS Junior Class		17.00	C	Computer
00044039	KristinCC12-19	20000535		*25.70*	
	21-704-0-6150-1000-890	WHS FFA		25.70	C	Computer
00044039	KristinCC12-19	20000535		*262.53*	
	21-704-0-6200-1000-890	WHS Commercial Art		262.53	C	Computer
00044039	KristinCC12-19	20000535		*54.23*	
	21-704-0-6600-1000-890	WHS Trade		54.23	C	Computer

Total Check: 5,452.22

0100011450   12/20/19   36500   Amazon

00044051	469799986536	20000479		*8.95*	
	10-108-0-0050-1000-612	SUPPLIES - INSTRUCTION-HES		8.95	C	Computer
00044052	445686664457	20000479		*46.09*	
	10-108-0-0050-1000-612	SUPPLIES - INSTRUCTION-HES		46.09	C	Computer
00044053	473644843368	20000479		*15.16*	
	10-108-0-0050-1000-612	SUPPLIES - INSTRUCTION-HES		15.16	C	Computer
00044054	459553955349	20000479		*20.68*	
	10-108-0-0050-1000-612	SUPPLIES - INSTRUCTION-HES		20.68	C	Computer
00044055	569465674545	20000451		*9.83*	
	10-034-0-0005-2500-610	SUPPLIES - DO STAFF		9.83	C	Computer
00044056	655665893794	20000455		*788.40*	
	10-034-0-7860-1000-612	SUPPLIES - TITLE IIA - DO		788.40	C	Computer
00044057	463556864887	20000467		*84.04*	
	10-108-0-0050-1000-612	SUPPLIES - INSTRUCTION-HES		84.04	C	Computer

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Wayne School District

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Bank No 01

0100011450   **12/20/19**   **36500**   **Amazon**

			Total Check:	**973.15**	

0100011451   **12/20/19**   **163371**   **CENTRAL UTAH EDUCATIONAL SERVI**

00044060	SRO3290	20000531		*74.93*	
	10-112-0-0050-1000-650	TECHNOLOGY SUPPLIES - LES		74.93	C	Computer
00044060	SRO3290	20000531		*44.07*	
	10-302-0-0050-1000-650	TECHNOLOGY SUPPLIES - WMS		44.07	C	Computer
00044059	SRO3418	20000531		*18.89*	
	10-112-0-0050-1000-650	TECHNOLOGY SUPPLIES - LES		18.89	C	Computer
00044059	SRO3418	20000531		*11.11*	
	10-302-0-0050-1000-650	TECHNOLOGY SUPPLIES - WMS		11.11	C	Computer
00044058	SRO3419	20000531		*25.18*	
	10-112-0-0050-1000-650	TECHNOLOGY SUPPLIES - LES		25.18	C	Computer
00044058	SRO3419	20000531		*14.82*	
	10-302-0-0050-1000-650	TECHNOLOGY SUPPLIES - WMS		14.82	C	Computer
			Total Check:	**189.00**	

0100011452   **12/20/19**   **729729**   **CENTURYLINK**

00044061	1482012455		Century Link Telephone Dec. 19	*6.01*	
	10-302-0-2785-2600-530	TELEPHONE - WMS		6.01	C	Computer
00044061	1482012455		Century Link Telephone Dec. 19	*4.46*	
	10-704-0-2785-2600-530	TELEPHONE - WHS		4.46	C	Computer
00044061	1482012455		Century Link Telephone Dec. 19	*4.61*	
	10-034-0-2785-2600-530	TELEPHONE - DO		4.61	C	Computer
00044061	1482012455		Century Link Telephone Dec. 19	*.29*	
	10-108-0-2785-2600-530	TELEPHONE - HES		.29	C	Computer
00044061	1482012455		Century Link Telephone Dec. 19	*3.39*	
	10-112-0-2785-2600-530	TELEPHONE - LES		3.39	C	Computer
			Total Check:	**18.76**	

0100011453   **12/20/19**   **833028**   **DAN TAYLOR**

00044062	12202019_17	20000532		*2,871.70*	
	21-704-0-0240-1000-890	WHS Softball		2,871.70	C	Computer
			Total Check:	**2,871.70**	

0100011454   **12/20/19**   **7170**   **HUGHES GENERAL CONTRACTORS INC**

00044064	12-Dec-19	20000536		*22,740.64*	
	32-034-0-9999-4000-450	Site improvement - Construction Services		22,740.64	C	Computer
			Total Check:	**22,740.64**	

0100011455   **12/20/19**   **6050**   **Jay Langford, DPT**

00044065	Dec 102019	20000537		*463.15*	
	10-108-0-7524-1000-340	PROF.SERVICES - IDEA-HES		463.15	C	Computer
00044065	Dec 102019	20000537		*463.15*	
	10-112-0-7524-1000-340	PROF.SERVICES - IDEA-LES		463.15	C	Computer
00044065	Dec 102019	20000537		*463.15*	
	10-302-0-7524-1000-340	PROF.SERVICES - IDEA-WMS		463.15	C	Computer
			Total Check:	**1,389.45**	

0100011456   **12/20/19**   **527582**   **LINDA'S COUNTRY DECOR**

| 00044066 | 2157 | 20000523 | | *88.00* | |

Check Key	Date Paid	Vendor No / Vendor Name		
Claim No	Invoice No	PO No	Description	Amount Paid
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0100011456   12/20/19   527582   LINDA'S COUNTRY DECOR

00044066	2157	20000523		*88.00*		
	21-704-0-2002-1000-890 WHS Teacher			88.00	C	Computer
			Total Check:	**88.00**		

0100011457   12/20/19   376648   MICHAEL T. HUDSON O.T.R./L

00044067	November2019#30	20000521		*146.52*		
	10-108-0-7524-1000-340 PROF.SERVICES - IDEA-HES			146.52	C	Computer
00044067	November2019#30	20000521		*146.52*		
	10-112-0-7524-1000-340 PROF.SERVICES - IDEA-LES			146.52	C	Computer
00044067	November2019#30	20000521		*219.78*		
	10-302-0-7524-1000-340 PROF.SERVICES - IDEA-WMS			219.78	C	Computer
00044067	November2019#30	20000521		*73.26*		
	10-704-0-7524-1000-340 PROF.SERVICES - IDEA-WHS			73.26	C	Computer
			Total Check:	**586.08**		

0100011458   12/20/19   568180   MIDAMERICA BOOKS

00044068	497803	20000480		*375.21*		
	10-108-0-0050-2220-644 LIBRARY BOOKS - HES			375.21	C	Computer
00044068	497803	20000480		*41.69*		
	10-108-0-5810-2220-644 LIBRARY BOOKS - LEGISLATIVE-HES			41.69	C	Computer
			Total Check:	**416.90**		

0100011459   12/20/19   690541   PARADISE PRESS

00044069	JJ43312	20000544		*139.49*		
	10-704-0-0050-2120-612 SUPPLIES - COUNSELING-WHS			139.49	C	Computer
			Total Check:	**139.49**		

0100011460   12/20/19   696744   PEAK ALARM COMPANY INC

00044070	998242	20000541		*83.85*		
	10-108-0-2785-2600-490 PROPERTY.SERVICES - MAINTENANCE-HES			83.85	C	Computer
00044070	998242	20000541		*130.44*		
	10-112-0-2785-2600-490 PROPERTY SERVICES - MAINTENANCE-LES			130.44	C	Computer
00044070	998242	20000541		*130.44*		
	10-302-0-2785-2600-490 PROPERTY SERVICES - MAINTENANCE-WMS			130.44	C	Computer
00044070	998242	20000541		*130.44*		
	10-704-0-2785-2600-490 PROPERTY SERVICES - MAINTENANCE-WHS			130.44	C	Computer
			Total Check:	**475.17**		

0100011461   12/20/19   2607   Pepsi Beverage Company

00044071	23415357	20000524		*302.51*		
	21-704-0-2006-1000-890 WHS Concessions			302.51	C	Computer
			Total Check:	**302.51**		

0100011462   12/20/19   744040   RICHFIELD HIGH SCHOOL

00044072	2019HonorBnd	20000527	Honor Band Registration	*140.00*		
	21-704-0-0181-1000-612 WHS Band FEES			140.00	C	Computer
			Total Check:	**140.00**		

0100011463   12/20/19   781514   SEVIER SCHOOL DISTRICT

00044073	572	20000533		*25,000.00*		
	10-034-0-6913-2400-310 ADMIN.SERVICES - CTE-DO			25,000.00	C	Computer
			Total Check:	**25,000.00**		

Wayne School District

A/P Detail Check Register

Check Key	Date Paid	Vendor No / Vendor Name			
Claim No	Invoice No	PO No	Description	Amount Paid	
	Account No / Description			Acct Amt.	Status	Status Description

Bank No   01

0100011464   12/20/19   802090   SNAPSHOT MULTIMEDIA

00044074	16738	20000515		*97.20*		
	10-034-0-0005-2320-540 ADVERTISING - PUBLIC NOTICES			97.20	C	Computer
			Total Check:	**97.20**		

0100011465   12/20/19   840981   THOUSAND LAKE LUMBER

00044075	605087	20000342		*300.00*		
	21-302-0-6003-1000-612 WMS CCA/CTE Trade Supplies FEES			300.00	C	Computer
			Total Check:	**300.00**		

0100011466   12/20/19   890955   UTAH DEPARTMENT OF

00044076	2050000090	20000529 Scale Cert. at W.H.S.		*35.00*		
	21-704-0-0245-1000-890 WHS Wrestling			35.00	C	Computer
			Total Check:	**35.00**		

0100011467   12/20/19   926255   WAYNE COMM HEALTH CENTER

00044085	83871	20000522		*5.53*		
	10-112-0-7524-1000-340 PROF.SERVICES - IDEA-LES			5.53	C	Computer
00044077	83871	20000522		*3.22*		
	10-302-0-0050-1000-340 PROFESSIONAL SERVICES - WMS			3.22	C	Computer
00044085	83871	20000522		*11.97*		
	10-302-0-7524-1000-340 PROF.SERVICES - IDEA-WMS			11.97	C	Computer
00044077	83871	20000522		*11.05*		
	10-704-0-0050-1000-340 PROFESSIONAL SERVICES - WHS			11.05	C	Computer
00044085	83871	20000522		*3.23*		
	10-704-0-7524-1000-340 PROF.SERVICES - IDEA-WHS			3.23	C	Computer
00044078	83852	20000522		*9.47*		
	10-112-0-7524-1000-340 PROF.SERVICES - IDEA-LES			9.47	C	Computer
00044078	83852	20000522		*5.53*		
	10-302-0-0050-1000-340 PROFESSIONAL SERVICES - WMS			5.53	C	Computer
00044078	83852	20000522		*20.53*		
	10-302-0-7524-1000-340 PROF.SERVICES - IDEA-WMS			20.53	C	Computer
00044078	83852	20000522		*18.95*		
	10-704-0-0050-1000-340 PROFESSIONAL SERVICES - WHS			18.95	C	Computer
00044078	83852	20000522		*5.52*		
	10-704-0-7524-1000-340 PROF.SERVICES - IDEA-WHS			5.52	C	Computer
00044079	83920	20000522		*5.53*		
	10-112-0-7524-1000-340 PROF.SERVICES - IDEA-LES			5.53	C	Computer
00044079	83920	20000522		*3.22*		
	10-302-0-0050-1000-340 PROFESSIONAL SERVICES - WMS			3.22	C	Computer
00044079	83920	20000522		*11.97*		
	10-302-0-7524-1000-340 PROF.SERVICES - IDEA-WMS			11.97	C	Computer
00044079	83920	20000522		*11.05*		
	10-704-0-0050-1000-340 PROFESSIONAL SERVICES - WHS			11.05	C	Computer
00044079	83920	20000522		*3.23*		
	10-704-0-7524-1000-340 PROF.SERVICES - IDEA-WHS			3.23	C	Computer
00044080	83931	20000522		*5.53*		
	10-112-0-7524-1000-340 PROF.SERVICES - IDEA-LES			5.53	C	Computer

Wayne School District

A/P Detail Check Register

Check Key	Date Paid	Vendor No / Vendor Name			
Claim No	Invoice No	PO No	Description	Amount Paid	
	Account No / Description			Acct Amt.	Status Status Description

Bank No   01

0100011467   12/20/19   926255   WAYNE COMM HEALTH CENTER

00044080	83931	20000522		*3.22*	
	10-302-0-0050-1000-340	PROFESSIONAL SERVICES - WMS		3.22	C Computer
00044080	83931	20000522		*11.97*	
	10-302-0-7524-1000-340	PROF.SERVICES - IDEA-WMS		11.97	C Computer
00044080	83931	20000522		*11.05*	
	10-704-0-0050-1000-340	PROFESSIONAL SERVICES - WHS		11.05	C Computer
00044080	83931	20000522		*3.23*	
	10-704-0-7524-1000-340	PROF.SERVICES - IDEA-WHS		3.23	C Computer
00044081	83890	20000522		*9.47*	
	10-112-0-7524-1000-340	PROF.SERVICES - IDEA-LES		9.47	C Computer
00044081	83890	20000522		*5.53*	
	10-302-0-0050-1000-340	PROFESSIONAL SERVICES - WMS		5.53	C Computer
00044081	83890	20000522		*20.53*	
	10-302-0-7524-1000-340	PROF.SERVICES - IDEA-WMS		20.53	C Computer
00044081	83890	20000522		*18.95*	
	10-704-0-0050-1000-340	PROFESSIONAL SERVICES - WHS		18.95	C Computer
00044081	83890	20000522		*5.52*	
	10-704-0-7524-1000-340	PROF.SERVICES - IDEA-WHS		5.52	C Computer
00044082	84553	20000522		*5.53*	
	10-112-0-7524-1000-340	PROF.SERVICES - IDEA-LES		5.53	C Computer
00044082	84553	20000522		*3.22*	
	10-302-0-0050-1000-340	PROFESSIONAL SERVICES - WMS		3.22	C Computer
00044082	84553	20000522		*11.97*	
	10-302-0-7524-1000-340	PROF.SERVICES - IDEA-WMS		11.97	C Computer
00044082	84553	20000522		*11.05*	
	10-704-0-0050-1000-340	PROFESSIONAL SERVICES - WHS		11.05	C Computer
00044082	84553	20000522		*3.23*	
	10-704-0-7524-1000-340	PROF.SERVICES - IDEA-WHS		3.23	C Computer
00044083	84563	20000522		*9.47*	
	10-112-0-7524-1000-340	PROF.SERVICES - IDEA-LES		9.47	C Computer
00044083	84563	20000522		*5.53*	
	10-302-0-0050-1000-340	PROFESSIONAL SERVICES - WMS		5.53	C Computer
00044083	84563	20000522		*20.53*	
	10-302-0-7524-1000-340	PROF.SERVICES - IDEA-WMS		20.53	C Computer
00044083	84563	20000522		*18.95*	
	10-704-0-0050-1000-340	PROFESSIONAL SERVICES - WHS		18.95	C Computer
00044083	84563	20000522		*5.52*	
	10-704-0-7524-1000-340	PROF.SERVICES - IDEA-WHS		5.52	C Computer
00044084	84606	20000522		*9.47*	
	10-112-0-7524-1000-340	PROF.SERVICES - IDEA-LES		9.47	C Computer
00044084	84606	20000522		*5.53*	
	10-302-0-0050-1000-340	PROFESSIONAL SERVICES - WMS		5.53	C Computer
00044084	84606	20000522		*20.53*	
	10-302-0-7524-1000-340	PROF.SERVICES - IDEA-WMS		20.53	C Computer

Report Date 01/07/20

For 12/01/19 - 12/31/19

Wayne School District

A/P Detail Check Register

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FPREG02A

Check Key	Date Paid	Vendor No / Vendor Name				
Claim No	Invoice No	PO No	Description	Amount Paid		
	Account No / Description			Acct Amt.	Status	Status Description

Bank No   01

0100011467   **12/20/19**   **926255**   **WAYNE COMM HEALTH CENTER**

00044084	84606		20000522	18.95		
	10-704-0-0050-1000-340 PROFESSIONAL SERVICES - WHS			18.95	C	Computer
00044084	84606		20000522	5.52		
	10-704-0-7524-1000-340 PROF.SERVICES - IDEA-WHS			5.52	C	Computer
			Total Check:	380.00		

0100011468   **12/20/19**   **8850**   **Hope4Utah**

00044086	1133		20000548 QPR Trainer Training	420.00		
	10-704-0-5674-1000-340 PROF.SERVICES - SUICIDE PREVENTION			420.00	C	Computer
			Total Check:	420.00		

0100011469   **12/20/19**   **321220**   **GORDON ELLETT**

00044063	12202019_33		20000496 Reimb for Moab Entry Fee	225.00		
	21-704-0-0245-1000-612 WHS Wrestling FEES			225.00	C	Computer
			Total Check:	225.00		
			Total Bank:	338,718.96		

Bank No   11

1100000182   **12/18/19**   **39477**   **ANDERSON   KERRY**

00044040	12182019_3		20000538 Meal,Bus Prkng Reimb.11-23/12-9/12-11	63.24		
	10-555-0-5315-2700-580 TRAVEL - BUS DRIVERS			63.24	A	ACH
			Total Check:	63.24		

1100000183   **12/18/19**   **156507**   **COOK   PAIGE**

00044041	12182019_9		20000471 Mileage Reimb. 11-7,8-19	53.20		
	10-704-0-0050-2200-580 TRAVEL - TEACHERS-WHS			53.20	A	ACH
			Total Check:	53.20		

1100000184   **12/18/19**   **3913**   **CURTIS WHIPPLE**

00044042	12182019_8		20000472 Reimb. Board Travel	3,089.80		
	10-034-0-0005-2310-580 TRAVEL - BOARD			3,089.80	A	ACH
			Total Check:	3,089.80		

1100000185   **12/18/19**   **8702**   **Elizabeth McCoy**

00044043	12182019_7		20000499 Mileage & Meal Reimb. 12-3,4-19	91.48		
	10-112-0-0050-2110-580 TRAVEL - SOCIAL WORK-LES			91.48	A	ACH
			Total Check:	91.48		

1100000186   **12/18/19**   **6254**   **Hafdis Maw**

00044044	12182019_5		20000528 Meal Reimb 12-6-19	12.91		
	10-555-0-5315-2700-580 TRAVEL - BUS DRIVERS			12.91	A	ACH
			Total Check:	12.91		

1100000187   **12/18/19**   **507**   **Jan O. Brown**

00044047	12182019_6		20000510 Meal Reimb. 12-4-19/ Classroom Suppli	10.82		
	10-112-0-1205-2200-580 TRAVEL - SPECIAL ED-LES			10.82	A	ACH
00044047	12182019_6		20000510	55.00		
	10-112-0-1215-1000-612 SUPPLIES - PRESCHOOL-LES			55.00	A	ACH
			Total Check:	65.82		

1100000188   **12/18/19**   **329152**   **JESSICA GRUNDY**

00044045	12182019_11		20000459 Cord for Leadership Project	20.22		
	21-704-0-6100-1000-890 WHS Vo Ag			20.22	A	ACH
			Total Check:	20.22		

Report Date 01/07/20

For 12/01/19 - 12/31/19

Wayne School District

A/P Detail Check Register

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FPREG02A

Check Key	Date Paid	Vendor No / Vendor Name					
Claim No	Invoice No	PO No	Description		Amount Paid		
	Account No / Description				Acct Amt.	Status	Status Description

Bank No   11

1100000189   **12/18/19**   **6173**   **Jamie Webb**

00044046	12182019_10	20000464 Mileage REimb. 11-26-19		*15.96*		
	10-112-0-0050-2110-580 TRAVEL - SOCIAL WORK-LES			15.96	A	ACH
			Total Check:	**15.96**		

1100000190   **12/18/19**   **1597**   **Joan Brinkerhoff**

00044048	12182019_2	20000539 Meal Reimb 11-14/12-6,7/12-13-2019		*79.49*		
	10-555-0-5315-2700-580 TRAVEL - BUS DRIVERS			79.49	A	ACH
			Total Check:	**79.49**		

1100000191   **12/18/19**   **104444**   **SARA BRADBURY**

00044049	12182019_4	20000486 Reimb. for Class Supplies		*234.96*		
	21-112-0-2001-1000-890 LES General			234.96	A	ACH
			Total Check:	**234.96**		

1100000192   **12/18/19**   **8842**   **Susan Wells**

00044050	12182019_1	20000540 Reimb for Sub Teacher Training		*35.00*		
	10-034-0-7860-2200-290 TUITION REIMB. - TITLE IIA-DO			35.00	A	ACH
			Total Check:	**35.00**		
			Total Bank:	**3,762.08**		

Total Computer Checks (Including Voids)	338,718.96
Total Manual Checks (Including Voids)	.00
Total ACH Checks (Including Voids)	3,762.08
Total Other Checks (Including Voids)	.00
Total Electronic Checks (Including Voids)	.00
Total Computer Voids	.00
Total Manual Voids	.00
Total ACH Voids	.00
Total Other Voids	.00
Total Electronic Voids	.00
Grand Total:	342,481.04
Number of Checks:	80

Wayne School District

A/P Summary Check Register

Bank	Check No	Amount	Date	Vendor	Type
01	00011401	202.78	12/05/19	55225 AT&T MOBILITY	C
01	00011402	260.92	12/05/19	94347 BICKNELL TOWN	C
01	00011403	3,445.11	12/05/19	107708 BRIAN FARM SERVICE CENTER	C
01	00011404	649.99	12/05/19	134372 CENTRAL ELECTRIC SUPPLY	C
01	00011405	1,534.01	12/05/19	529782 LOA BUILDERS SUPPLY	C
01	00011406	2,872.16	12/05/19	7080 Les Olson Company	C
01	00011407	974.66	12/05/19	565150 MEADOW GOLD DAIRIES	C
01	00011408	49.18	12/05/19	585855 Mountainland Supply Company	C
01	00011409	1,828.28	12/05/19	774361 SCHOLASTIC BOOK FAIRS	C
01	00011410	898.98	12/05/19	804660 SOUTH CENTRAL COMMUNICATI	C
01	00011411	105.96	12/05/19	926201 WAXIE SANITARY SUPPPLY	C
01	00011412	1,503.00	12/05/19	926218 WAYNE COUNTY LANDFILL	C
01	00011413	2,027.02	12/06/19	36757 AMERICAN FAMILY LIFE INS	C
01	00011414	1,798.99	12/06/19	4618 AxisPlus Benefits	C
01	00011415	525.00	12/06/19	139107 CHILD SUPPORT SERVICE	C
01	00011416	61,492.95	12/06/19	423930 INTERNAL REVENUE SERVICE	C
01	00011417	98.97	12/06/19	717658 LEGAL SHIELD	C
01	00011418	709.39	12/06/19	787 LIBERTY NATIONAL LIFE INSURANCE COMPANY	C
01	00011419	1,800.00	12/06/19	524900 LIFE INS CO OF THE SOUTHWEST	C
01	00011420	17.13	12/06/19	180765 UTAH UNEMPLOYMENT COMPENSATION FUND	C
01	00011421	79,496.97	12/06/19	891117 UTAH SCHOOL BOARDS ASSN	C
01	00011422	106.95	12/06/19	890950 UTAH SCHOOL EMPLOYEES ASN	C
01	00011423	11,259.04	12/06/19	891185 UTAH STATE TAX COMM	C
01	00011424	68,610.29	12/06/19	891109 Utah Retirement Systems	C
01	00011425	519.10	12/06/19	926220 WAYNE EDUCATION ASSN	C
01	00011426	1,611.41	12/09/19	341980 THE HARTFORD	C
01	00011427	413.34	12/12/19	100340 BMI EDUCATIONAL SERVICE	C
01	00011428	80.77	12/12/19	107706 BRIAN AUTO PARTS INC.	C
01	00011429	192.14	12/12/19	115500 BULL MOUNTAIN MARKET	C
01	00011430	267.05	12/12/19	5096 Blackburn Recreation	C
01	00011431	84.32	12/12/19	8761 Cheralyn Thatcher	C
01	00011432	95.00	12/12/19	343257 Emery Telcom	C
01	00011433	5,409.07	12/12/19	304058 GASCARD/STATE OF UTAH	C
01	00011434	222.00	12/12/19	1350 Jakelle Pace	C
01	00011435	268.74	12/12/19	8788 Jim Ogden	C
01	00011436	30.60	12/12/19	487770 KENWORTH SALES COMPANY	C
01	00011437	51.59	12/12/19	529797 LOA TOWN	C
01	00011438	1,242.03	12/12/19	561574 M & D AUTO PARTS & REPAIR	C
01	00011439	5,381.41	12/12/19	605175 NICHOLAS & COMPANY	C
01	00011440	275.24	12/12/19	760052 ROYALS FOOD TOWN	C
01	00011441	245.00	12/13/19	232926 ELLETT SERVICE & DISTRIBU	C
01	00011442	7,186.67	12/13/19	303549 GARKANE PROPANE INC	C
01	00011443	1,463.90	12/13/19	6050 Jay Langford, DPT	C
01	00011444	7,678.33	12/13/19	7005 Presence Learning, Inc.	C
01	00011445	1,100.00	12/13/19	6955 Special Education Consulting Services	C
01	00011446	33.25	12/13/19	190800 UTAH BUREAU OF CRIMINAL IDENTIF	C
01	00011447	120.00	12/13/19	891115 UTAH HIGH SCHOOL ACT ASSO	C
01	00011448	240.00	12/13/19	926255 WAYNE COMM HEALTH CENTER	C
01	00011449	5,452.22	12/18/19	4626 Bank of America Credit Card	C
01	00011450	973.15	12/20/19	36500 Amazon	C
01	00011451	189.00	12/20/19	163371 CENTRAL UTAH EDUCATIONAL SERVI	C
01	00011452	18.76	12/20/19	729729 CENTURYLINK	C
01	00011453	2,871.70	12/20/19	833028 DAN TAYLOR	C
01	00011454	22,740.64	12/20/19	7170 HUGHES GENERAL CONTRACTORS INC	C
01	00011455	1,389.45	12/20/19	6050 Jay Langford, DPT	C

Wayne School District

A/P Summary Check Register

Bank	Check No	Amount	Date	Vendor	Type
01	00011456	88.00	12/20/19	527582 LINDA'S COUNTRY DECOR	C
01	00011457	586.08	12/20/19	376648 MICHAEL T. HUDSON O.T.R./L	C
01	00011458	416.90	12/20/19	568180 MIDAMERICA BOOKS	C
01	00011459	139.49	12/20/19	690541 PARADISE PRESS	C
01	00011460	475.17	12/20/19	696744 PEAK ALARM COMPANY INC	C
01	00011461	302.51	12/20/19	2607 Pepsi Beverage Company	C
01	00011462	140.00	12/20/19	744040 RICHFIELD HIGH SCHOOL	C
01	00011463	25,000.00	12/20/19	781514 SEVIER SCHOOL DISTRICT	C
01	00011464	97.20	12/20/19	802090 SNAPSHOT MULTIMEDIA	C
01	00011465	300.00	12/20/19	840981 THOUSAND LAKE LUMBER	C
01	00011466	35.00	12/20/19	890955 UTAH DEPARTMENT OF	C
01	00011467	380.00	12/20/19	926255 WAYNE COMM HEALTH CENTER	C
01	00011468	420.00	12/20/19	8850 Hope4Utah	C
01	00011469	225.00	12/20/19	321220 GORDON ELLETT	C

Total Bank No 01   **338,718.96**

Bank	Check No	Amount	Date	Vendor	Type
11	00000182	63.24	12/18/19	39477 ANDERSON KERRY	A
11	00000183	53.20	12/18/19	156507 COOK PAIGE	A
11	00000184	3,089.80	12/18/19	3913 CURTIS WHIPPLE	A
11	00000185	91.48	12/18/19	8702 Elizabeth McCoy	A
11	00000186	12.91	12/18/19	6254 Hafdis Maw	A
11	00000187	65.82	12/18/19	507 Jan O. Brown	A
11	00000188	20.22	12/18/19	329152 JESSICA GRUNDY	A
11	00000189	15.96	12/18/19	6173 Jamie Webb	A
11	00000190	79.49	12/18/19	1597 Joan Brinkerhoff	A
11	00000191	234.96	12/18/19	104444 SARA BRADBURY	A
11	00000192	35.00	12/18/19	8842 Susan Wells	A

Total Bank No 11   **3,762.08**

Total Manual Checks	**.00**
Total Computer Checks	**338,718.96**
Total ACH Checks	**3,762.08**
Total Other Checks	**.00**
Total Electronic Checks	**.00**
Total Computer Voids	**.00**
Total Manual Voids	**.00**
Total ACH Voids	**.00**
Total Other Voids	**.00**
Total Electronic Voids	**.00**
Grand Total	**342,481.04**
Number of Checks	**80**

Batch Yr	Batch No	Amount
20	000300	230,769.49
20	000314	14,325.03
20	000315	-2,307.69
20	000316	1,611.41
20	000320	14,013.30
20	000322	18,067.15
20	000325	5,452.22
20	000328	3,762.08
20	000332	56,368.05
20	000336	420.00

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
81	Revenues						
10-034-0-5310-3200-999	STATE MSP - FLEXIBLE ALLOCATION-WPU	10,245.88	.00	4,278.05	4,278.05	5,967.83	41.75
10-034-0-5455-3600-999	STATE MSP - VOTED LOCAL LEVY GUARANTEE	229,631.00	.00	89,374.17	89,374.17	140,256.83	38.92
10-034-0-5460-3600-999	STATE MSP - BOARD LOCAL LEVY GUARANTEE	41,381.00	.00	1,104.95	1,104.95	40,276.05	2.67
10-034-0-7380-4300-999	FEDERAL - ERATE	5,000.00	.00	.00	.00	5,000.00	.00
10-034-0-7699-4100-999	FEDERAL - RURAL SCHOOLS ACHIEVEMENT	28,836.00	.00	28,836.00	28,836.00	.00	100.00
10-030-0-9999-1110-999	PROPERTY TAX	-186,306.00	.00	.00	.00	-186,306.00	.00
10-030-0-9999-1114-999	PROPERTY TAX	-174,118.00	.00	.00	.00	-174,118.00	.00
10-034-0-9999-1110-999	PROPERTY TAX-BASIC	559,000.00	.00	42,705.48	42,705.48	516,294.52	7.64
10-034-0-9999-1111-999	PROPERTY TAX REDEMPT-BASIC	15,000.00	.00	2,547.93	2,547.93	12,452.07	16.99
10-034-0-9999-1112-999	PROPERTY TAX-VOTED LEVY	464,000.00	.00	34,195.25	34,195.25	429,804.75	7.37
10-034-0-9999-1113-999	PROPERTY TAX REDEMPT-VOTED LEVY	13,000.00	.00	2,040.19	2,040.19	10,959.81	15.69
10-034-0-9999-1114-999	PROPERTY TAX-BOARD LEVY	135,000.00	.00	10,284.27	10,284.27	124,715.73	7.62
10-034-0-9999-1115-999	PROPERTY TAX REDEMPT-BOARD LEVY	4,000.00	.00	613.59	613.59	3,386.41	15.34
10-034-0-9999-1160-999	PROPERTY TAX-FILT-BASIC	74,000.00	.00	11,421.25	11,421.25	62,578.75	15.43
10-034-0-9999-1162-999	PROPERTY TAX-FILT-VOTED LEVY	61,000.00	.00	9,145.25	9,145.25	51,854.75	14.99
10-034-0-9999-1164-999	PROPERTY TAX-FILT-BOARD LEVY	18,000.00	.00	2,750.45	2,750.45	15,249.55	15.28
10-034-0-9999-1510-999	LOCAL - INTEREST	85,000.00	.00	37,781.09	37,781.09	47,218.91	44.45
10-034-0-9999-1980-999	OTHER MISC. REVENUE	61,556.00	.00	1,527.42	1,527.42	60,028.58	2.48
10-034-0-9999-1990-999	LOCAL - MISC. REVENUES	35,000.00	.00	37,259.71	37,259.71	-2,259.71	106.46
10-034-0-9999-3010-999	STATE MSP - K-12	857,805.00	.00	698,876.82	698,876.82	158,928.18	81.47
10-034-0-9999-3013-999	State MSP Foreign Exchange	.00	.00	1,471.66	1,471.66	-1,471.66	.00
10-034-0-9999-3015-999	STATE MSP - NEC. EXISTENT SMALL SCHOOLS	1,271,621.00	.00	317,905.43	317,905.43	953,715.57	25.00
10-034-0-9999-3020-999	STATE MSP - PROFESSIONAL STAFF	270,300.00	.00	67,574.97	67,574.97	202,725.03	25.00
10-034-0-9999-3025-999	STATE MSP - ADMIN COSTS	335,540.00	.00	83,885.00	83,885.00	251,655.00	25.00
	81 Revenues	**4,214,491.88**	**.00**	**1,485,578.93**	**1,485,578.93**	**2,728,912.95**	**35.25**
91	Expenditures						
10-034-0-0005-2230-184	Salaries - Technology	70,100.00	.00	35,854.58	35,854.58	34,245.42	51.15
10-034-0-0005-2230-210	State Retirement	12,100.00	.00	5,458.44	5,458.44	6,641.56	45.11
10-034-0-0005-2230-220	FICA Payroll Taxes	5,400.00	.00	2,710.77	2,710.77	2,689.23	50.20
10-034-0-0005-2230-240	Insurance Benefits	24,400.00	.00	11,874.00	11,874.00	12,526.00	48.66
10-034-0-0005-2230-270	Workers Compensation Insurance	500.00	.00	355.00	355.00	145.00	71.00

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91 Expenditures							
10-034-0-0005-2230-310	ADMIN.SERVICES - TECHNOLOGY-DO	8,000.00	.00	2,125.98	2,125.98	5,874.02	26.57
10-034-0-0005-2230-580	TRAVEL - TECHNOLOGY-DO	4,000.00	.00	2,440.67	2,440.67	1,559.33	61.02
10-034-0-0005-2230-610	SUPPLIES - TECHNOLOGY-DO	500.00	.00	55.09	55.09	444.91	11.02
10-034-0-0005-2230-650	TECH.SUPPLIES - TECHNOLOGY-DO	5,000.00	.00	1,814.90	1,814.90	3,185.10	36.30
10-034-0-0005-2230-670	SOFTWARE - TECHNOLOGY-DO	17,000.00	.00	12,480.22	12,480.22	4,519.78	73.41
10-034-0-0005-2230-730	EQUIPMENT - TECHNOLOGY-DO	1,000.00	.00	.00	.00	1,000.00	.00
10-034-0-0005-2310-111	Salaries - Board Members	27,500.00	.00	17,328.00	17,328.00	10,172.00	63.01
10-034-0-0005-2310-220	FICA Payroll Taxes	2,100.00	.00	1,313.26	1,313.26	786.74	62.54
10-034-0-0005-2310-240	Insurance Benefits	89,700.00	.00	44,358.00	44,358.00	45,342.00	49.45
10-034-0-0005-2310-270	Workers Compensation Insurance	200.00	.00	139.00	139.00	61.00	69.50
10-034-0-0005-2310-310	ADMIN.SERVICES - BOARD	500.00	.00	.00	.00	500.00	.00
10-034-0-0005-2310-580	TRAVEL - BOARD	33,000.00	.00	10,905.32	10,905.32	22,094.68	33.05
10-034-0-0005-2310-810	DUES AND FEES - BOARD	3,800.00	.00	3,789.00	3,789.00	11.00	99.71
10-034-0-0005-2310-890	MISCELLANEOUS - BOARD	2,000.00	.00	656.20	656.20	1,343.80	32.81
10-034-0-0005-2316-340	PROF.SERVICES - AUDIT	15,000.00	.00	16,100.00	16,100.00	-1,100.00	107.33
10-034-0-0005-2320-112	Salaries - Superintendent	70,800.00	.00	36,582.00	36,582.00	34,218.00	51.67
10-034-0-0005-2320-210	State Retirement	15,700.00	.00	7,829.04	7,829.04	7,870.96	49.87
10-034-0-0005-2320-220	FICA Payroll Taxes	5,500.00	.00	2,798.48	2,798.48	2,701.52	50.88
10-034-0-0005-2320-240	Insurance Benefits	500.00	.00	.00	.00	500.00	.00

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Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91	Expenditures						
10-034-0-0005-2320-270	Workers Compensation Insurance	500.00	.00	358.00	358.00	142.00	71.60
10-034-0-0005-2320-310	PROF.SERVICES - EXECUTIVE ADMIN	500.00	.00	.00	.00	500.00	.00
10-034-0-0005-2320-540	ADVERTISING - PUBLIC NOTICES	5,000.00	.00	1,605.20	1,605.20	3,394.80	32.10
10-034-0-0005-2320-580	TRAVEL - SUPERINTENDENT	8,000.00	.00	2,957.12	2,957.12	5,042.88	36.96
10-034-0-0005-2320-610	SUPPLIES - SUPERINTENDENT	2,000.00	.00	1,433.91	1,433.91	566.09	71.70
10-034-0-0005-2320-810	DUES AND FEES - SUPERINTENDENT	1,900.00	.00	1,933.00	1,933.00	-33.00	101.74
10-034-0-0005-2320-890	MISCELLANEOUS - EXECUTIVE ADMIN	2,000.00	.00	619.83	619.83	1,380.17	30.99
10-034-0-0005-2500-114	Salaries - Business Administrator	77,000.00	.00	46,729.14	46,729.14	30,270.86	60.69
10-034-0-0005-2500-210	State Retirement	15,500.00	.00	9,303.24	9,303.24	6,196.76	60.02
10-034-0-0005-2500-220	FICA Payroll Taxes	5,900.00	.00	2,953.13	2,953.13	2,946.87	50.05
10-034-0-0005-2500-240	Insurance Benefits	24,700.00	.00	11,874.00	11,874.00	12,826.00	48.07
10-034-0-0005-2500-270	Workers Compensation Insurance	450.00	.00	390.00	390.00	60.00	86.67
10-034-0-0005-2500-290	Other Employee Benefits - Wellness Init	3,692.00	.00	2,563.22	2,563.22	1,128.78	69.43
10-034-0-0005-2500-291	Other Employee Benefits - Misc.	.00	.00	-200.00	-200.00	200.00	.00
10-034-0-0005-2500-340	PROF.SERV - HIRING AND STAFFING	3,500.00	.00	807.25	807.25	2,692.75	23.06
10-034-0-0005-2500-349	LEGAL SERVICES - SUPPORT SERVICES	6,000.00	.00	68.00	68.00	5,932.00	1.13
10-034-0-0005-2500-580	TRAVEL - BUSINESS ADMIN	3,000.00	.00	1,723.00	1,723.00	1,277.00	57.43
10-034-0-0005-2500-610	SUPPLIES - DO STAFF	3,000.00	95.00	607.48	607.48	2,297.52	23.42
10-034-0-0005-2500-670	SOFTWARE - BUSINESS ADMIN	9,000.00	.00	2,000.00	2,000.00	7,000.00	22.22

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Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91 Expenditures							
10-034-0-0005-2500-810	DUES AND FEES - BUSINESS ADMINISTRATOR	1,000.00	.00	333.00	333.00	667.00	33.30
10-034-0-0005-2500-890	MISCELLANEOUS - BUSINESS ADMIN	100.00	.00	25.00	25.00	75.00	25.00
10-034-0-0005-2590-152	Salaries - Clerical	57,000.00	.00	31,740.85	31,740.85	25,259.15	55.69
10-034-0-0005-2590-210	State Retirement	13,400.00	.00	7,263.20	7,263.20	6,136.80	54.20
10-034-0-0005-2590-220	FICA Payroll Taxes	4,700.00	.00	2,393.49	2,393.49	2,306.51	50.93
10-034-0-0005-2590-240	Insurance Benefits	19,600.00	.00	6,446.48	6,446.48	13,153.52	32.89
10-034-0-0005-2590-270	Workers Compensation Insurance	350.00	.00	289.00	289.00	61.00	82.57
10-034-0-0005-2590-550	PRINTING - DO	2,000.00	1,379.09	620.91	620.91	.00	100.00
10-034-0-0005-2590-580	TRAVEL - CLERICAL STAFF	500.00	.00	60.00	60.00	440.00	12.00
10-034-0-0005-2590-610	SUPPLIES - SUPPORT SERVICES	500.00	.00	54.73	54.73	445.27	10.95
10-034-0-0005-2590-890	MISCELLANEOUS - SUPPORT SERVICES	500.00	.00	.00	.00	500.00	.00
10-108-0-0050-1000-131	Salaries - Teachers	60,819.00	.00	20,107.64	20,107.64	40,711.36	33.06
10-112-0-0050-1000-131	Salaries - Teachers	339,602.88	.00	133,246.04	133,246.04	206,356.84	39.24
10-302-0-0050-1000-131	Salaries - Teachers	339,468.00	.00	125,127.44	125,127.44	214,340.56	36.86
10-704-0-0050-1000-131	Salaries - Teachers	336,787.00	.00	91,774.85	91,774.85	245,012.15	27.25
10-108-0-0050-1000-132	Salaries - Substitute	1,000.00	.00	384.20	384.20	615.80	38.42
10-112-0-0050-1000-132	Salaries - Substitute	8,000.00	.00	3,761.92	3,761.92	4,238.08	47.02
10-302-0-0050-1000-132	Salaries - Substitute	8,000.00	.00	2,944.08	2,944.08	5,055.92	36.80
10-704-0-0050-1000-132	Salaries - Substitute	7,000.00	.00	1,449.19	1,449.19	5,550.81	20.70
10-108-0-0050-1000-161	Salaries - Aides	10,500.00	.00	1,989.91	1,989.91	8,510.09	18.95
10-108-0-0050-1000-210	State Retirement	13,538.00	.00	4,738.36	4,738.36	8,799.64	35.00
10-112-0-0050-1000-210	State Retirement	86,260.00	.00	30,448.71	30,448.71	55,811.29	35.30
10-302-0-0050-1000-210	State Retirement	72,063.00	.00	21,890.44	21,890.44	50,172.56	30.38
10-704-0-0050-1000-210	State Retirement	65,939.00	.00	18,830.59	18,830.59	47,108.41	28.56
10-108-0-0050-1000-220	FICA Payroll Taxes	5,510.00	.00	1,625.63	1,625.63	3,884.37	29.50

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Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91	Expenditures						
10-112-0-0050-1000-220	FICA Payroll Taxes	30,180.00	.00	10,208.07	10,208.07	19,971.93	33.82
10-302-0-0050-1000-220	FICA Payroll Taxes	26,125.00	.00	9,658.20	9,658.20	16,466.80	36.97
10-704-0-0050-1000-220	FICA Payroll Taxes	23,418.00	.00	7,047.47	7,047.47	16,370.53	30.09
10-108-0-0050-1000-240	Insurance Benefits	23,311.00	.00	7,820.44	7,820.44	15,490.56	33.55
10-112-0-0050-1000-240	Insurance Benefits	148,384.00	.00	49,907.12	49,907.12	98,476.88	33.63
10-302-0-0050-1000-240	Insurance Benefits	83,214.00	.00	24,457.72	24,457.72	58,756.28	29.39
10-704-0-0050-1000-240	Insurance Benefits	94,274.00	.00	31,540.13	31,540.13	62,733.87	33.46
10-108-0-0050-1000-270	Workers Compensation Insurance	650.00	.00	457.00	457.00	193.00	70.31
10-112-0-0050-1000-270	Workers Compensation Insurance	4,300.00	.00	4,021.00	4,021.00	279.00	93.51
10-302-0-0050-1000-270	Workers Compensation Insurance	2,800.00	.00	2,617.00	2,617.00	183.00	93.46
10-704-0-0050-1000-270	Workers Compensation Insurance	4,400.00	.00	3,929.00	3,929.00	471.00	89.30
10-108-0-0050-1000-340	PROFESSIONAL SERVICES - HES	500.00	.00	.00	.00	500.00	.00
10-112-0-0050-1000-340	PROFESSIONAL SERVICES - LES	500.00	.00	.00	.00	500.00	.00
10-302-0-0050-1000-340	PROFESSIONAL SERVICES - WMS	1,000.00	.00	155.00	155.00	845.00	15.50
10-704-0-0050-1000-340	PROFESSIONAL SERVICES - WHS	2,000.00	.00	545.00	545.00	1,455.00	27.25
10-108-0-0050-1000-550	PRINTING - INSTRUCTION-HES	2,000.00	1,438.26	561.74	561.74	.00	100.00
10-112-0-0050-1000-550	PRINTING - INSTRUCTION-LES	5,000.00	3,854.44	1,521.05	1,521.05	-375.49	107.51
10-302-0-0050-1000-550	PRINTING - INSTRUCTION-WMS	4,000.00	2,386.72	1,613.28	1,613.28	.00	100.00
10-704-0-0050-1000-550	PRINTING - INSTRUCTION-WHS	6,000.00	2,809.74	3,190.26	3,190.26	.00	100.00
10-108-0-0050-1000-612	SUPPLIES - INSTRUCTION-HES	1,480.40	.00	365.83	365.83	1,114.57	24.71
10-112-0-0050-1000-612	SUPPLIES - INSTRUCTION-LES	-6,672.27	27.60	241.46	241.46	-6,941.33	-4.03
10-302-0-0050-1000-612	SUPPLIES - INSTRUCTION-WMS	4,191.23	.00	1,160.81	1,160.81	3,030.42	27.70
10-704-0-0050-1000-612	SUPPLIES - INSTRUCTION-WHS	5,060.03	.00	1,545.13	1,545.13	3,514.90	30.54
10-108-0-0050-1000-641	BOOKS AND PERIODICALS - HES	846.64	.00	15.90	15.90	830.74	1.88
10-112-0-0050-1000-641	BOOKS AND PERIODICALS - LES	23,475.85	.00	2,366.32	2,366.32	21,109.53	10.08
10-302-0-0050-1000-641	BOOKS AND PERIODICALS - WMS	1,050.53	248.69	801.84	801.84	.00	100.00
10-704-0-0050-1000-641	BOOKS AND PERIODICALS - WHS	1,942.67	.00	.00	.00	1,942.67	.00
10-108-0-0050-1000-650	TECHNOLOGY SUPPLIES - HES	3,635.59	.00	2,588.24	2,588.24	1,047.35	71.19
10-112-0-0050-1000-650	TECHNOLOGY SUPPLIES - LES	6,252.42	.00	3,666.07	3,666.07	2,586.35	58.63
10-302-0-0050-1000-650	TECHNOLOGY SUPPLIES - WMS	2,117.69	.00	1,054.68	1,054.68	1,063.01	49.80
10-704-0-0050-1000-650	TECHNOLOGY SUPPLIES - WHS	5,833.59	.00	4,372.83	4,372.83	1,460.76	74.96
10-108-0-0050-1000-730	EQUIPMENT - INSTRUCTION-HES	1.00	.00	.00	.00	1.00	.00
10-112-0-0050-1000-730	EQUIPMENT - INSTRUCTION-LES	1.00	.00	.00	.00	1.00	.00
10-302-0-0050-1000-730	EQUIPMENT - INSTRUCTION-WMS	1.00	.00	.00	.00	1.00	.00
10-704-0-0050-1000-730	EQUIPMENT - INSTRUCTION-WHS	1.00	.00	.00	.00	1.00	.00

Wayne School District

Income Statement

GENERAL FUNDS

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91 Expenditures							
10-704-0-0050-1000-870	Indirect Costs	-47,600.00	.00	.00	.00	-47,600.00	.00
10-108-0-0050-1000-890	MISCELLANEOUS - INSTRUCTION-HES	1.00	.00	.00	.00	1.00	.00
10-112-0-0050-1000-890	MISCELLANEOUS - INSTRUCTION-LES	1.00	.00	.00	.00	1.00	.00
10-302-0-0050-1000-890	MISCELLANEOUS - INSTRUCTION-WMS	1.00	.00	.00	.00	1.00	.00
10-704-0-0050-1000-890	MISCELLANEOUS - INSTRUCTION-WHS	1.00	.00	.00	.00	1.00	.00
10-112-0-0050-2110-141	Salaries - Social Worker	23,900.00	.00	9,305.00	9,305.00	14,595.00	38.93
10-302-0-0050-2110-141	Salaries - Social Worker	23,900.00	.00	8,498.32	8,498.32	15,401.68	35.56
10-704-0-0050-2110-141	Salaries - Social Worker	9,437.00	.00	2,662.00	2,662.00	6,775.00	28.21
10-112-0-0050-2110-210	State Retirement	5,300.00	.00	2,204.32	2,204.32	3,095.68	41.59
10-302-0-0050-2110-210	State Retirement	5,300.00	.00	1,665.34	1,665.34	3,634.66	31.42
10-704-0-0050-2110-210	State Retirement	2,435.00	.00	532.93	532.93	1,902.07	21.89
10-112-0-0050-2110-220	FICA Payroll Taxes	1,900.00	.00	681.88	681.88	1,218.12	35.89
10-302-0-0050-2110-220	FICA Payroll Taxes	1,900.00	.00	636.33	636.33	1,263.67	33.49
10-704-0-0050-2110-220	FICA Payroll Taxes	902.00	.00	203.65	203.65	698.35	22.58
10-112-0-0050-2110-240	Insurance Benefits	12,300.00	.00	3,990.00	3,990.00	8,310.00	32.44
10-302-0-0050-2110-240	Insurance Benefits	12,200.00	.00	3,990.00	3,990.00	8,210.00	32.70
10-704-0-0050-2110-240	Insurance Benefits	4,013.00	.00	1,276.87	1,276.87	2,736.13	31.82
10-112-0-0050-2110-340	PROF.SERVICES - SOCIAL WORK-LES	1,000.00	.00	.00	.00	1,000.00	.00
10-112-0-0050-2110-580	TRAVEL - SOCIAL WORK-LES	1,000.00	.00	280.46	280.46	719.54	28.05
10-112-0-0050-2110-612	SUPPLIES - SOCIAL WORK-LES	250.00	.00	.00	.00	250.00	.00
10-302-0-0050-2110-612	SUPPLIES - SOCIAL WORK-WMS	250.00	.00	.00	.00	250.00	.00
10-704-0-0050-2120-142	Salaries - Guidance Personnel	38,300.00	.00	13,083.28	13,083.28	25,216.72	34.16
10-704-0-0050-2120-161	Salaries - Aides - Guidance	9,700.00	.00	3,464.73	3,464.73	6,235.27	35.72
10-704-0-0050-2120-210	State Retirement	10,700.00	.00	3,920.23	3,920.23	6,779.77	36.64
10-704-0-0050-2120-220	FICA Payroll Taxes	3,700.00	.00	1,265.93	1,265.93	2,434.07	34.21
10-704-0-0050-2120-240	Insurance Benefits	14,500.00	.00	4,953.57	4,953.57	9,546.43	34.16
10-704-0-0050-2120-580	TRAVEL - COUNSELOR-WHS	500.00	.00	203.04	203.04	296.96	40.61

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91	Expenditures						
10-704-0-0050-2120-612	SUPPLIES - COUNSELING-WHS	500.00	.00	245.02	245.02	254.98	49.00
10-034-0-0050-2134-890	MISCELLANEOUS - HEALTH SERVICES	.00	119.66	.00	.00	-119.66	.00
10-034-0-0050-2200-240	Insurance Benefits	18,000.00	.00	8,066.80	8,066.80	9,933.20	44.82
10-034-0-0050-2200-340	PROFESSIONAL SERVICES - DO	.00	.00	425.00	425.00	-425.00	.00
10-108-0-0050-2200-580	TRAVEL - TEACHERS-HES	500.00	.00	55.60	55.60	444.40	11.12
10-112-0-0050-2200-580	TRAVEL - TEACHERS-LES	3,500.00	.00	231.74	231.74	3,268.26	6.62
10-302-0-0050-2200-580	TRAVEL - TEACHERS-WMS	2,500.00	.00	.00	.00	2,500.00	.00
10-704-0-0050-2200-580	TRAVEL - TEACHERS-WHS	3,500.00	.00	316.38	316.38	3,183.62	9.04
10-034-0-0050-2200-612	SUPPLIES - Instruction - DO	1,000.00	.00	1,948.90	1,948.90	-948.90	194.89
10-034-0-0050-2200-641	BOOKS - DO	20,000.00	453.78	818.55	818.55	18,727.67	6.36
10-034-0-0050-2200-670	SOFTWARE - INSTRUCTION-DO	2,800.00	.00	.00	.00	2,800.00	.00
10-034-0-0050-2200-730	EQUIPMENT - INSTRUCTION-DO	19,730.94	.00	.00	.00	19,730.94	.00
10-034-0-0050-2210-115	Salaries - Curriculum Supervisor	16,400.00	.00	7,626.48	7,626.48	8,773.52	46.50
10-034-0-0050-2210-210	State Retirement	3,650.00	.00	1,806.75	1,806.75	1,843.25	49.50
10-034-0-0050-2210-220	FICA Payroll Taxes	1,250.00	.00	583.43	583.43	666.57	46.67
10-034-0-0050-2210-240	Insurance Benefits	100.00	.00	.00	.00	100.00	.00
10-108-0-0050-2220-162	Salaries - Media	3,400.00	.00	2,152.27	2,152.27	1,247.73	63.30
10-112-0-0050-2220-162	Salaries - Media	6,500.00	.00	1,827.83	1,827.83	4,672.17	28.12
10-302-0-0050-2220-162	Salaries - Media	4,600.00	.00	1,142.36	1,142.36	3,457.64	24.83
10-704-0-0050-2220-162	Salaries - Media	6,900.00	.00	2,572.79	2,572.79	4,327.21	37.29
10-108-0-0050-2220-210	State Retirement	800.00	.00	297.13	297.13	502.87	37.14
10-704-0-0050-2220-210	State Retirement	.00	.00	609.50	609.50	-609.50	.00
10-108-0-0050-2220-220	FICA Payroll Taxes	300.00	.00	164.61	164.61	135.39	54.87
10-112-0-0050-2220-220	FICA Payroll Taxes	500.00	.00	139.84	139.84	360.16	27.97
10-302-0-0050-2220-220	FICA Payroll Taxes	400.00	.00	87.38	87.38	312.62	21.85

Wayne School District

Income Statement

GENERAL FUNDS

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91	Expenditures						
10-704-0-0050-2220-220	FICA Payroll Taxes	500.00	.00	196.81	196.81	303.19	39.36
10-034-0-0050-2220-310	ADMIN.SERVICES - MEDIA-DO	650.00	.00	.00	.00	650.00	.00
10-108-0-0050-2220-644	LIBRARY BOOKS - HES	379.09	.00	375.21	375.21	3.88	98.98
10-112-0-0050-2220-644	LIBRARY BOOKS - LES	1,987.75	.00	530.67	530.67	1,457.08	26.70
10-302-0-0050-2220-644	LIBRARY BOOKS - WMS	1,683.93	5.50	123.36	123.36	1,555.07	7.65
10-704-0-0050-2220-644	LIBRARY BOOKS - WHS	3,073.80	602.57	917.30	917.30	1,553.93	49.45
10-108-0-0050-2400-121	Salaries - Principal	16,400.00	.00	8,459.80	8,459.80	7,940.20	51.58
10-112-0-0050-2400-121	Salaries - Principal	49,300.00	.00	17,425.32	17,425.32	31,874.68	35.35
10-302-0-0050-2400-121	Salaries - Principal	44,300.00	.00	14,761.64	14,761.64	29,538.36	33.32
10-704-0-0050-2400-121	Salaries - Principal	49,600.00	.00	16,692.32	16,692.32	32,907.68	33.65
10-108-0-0050-2400-152	Salaries - Secretary	19,400.00	.00	11,523.06	11,523.06	7,876.94	59.40
10-112-0-0050-2400-152	Salaries - Secretary	23,200.00	.00	9,872.77	9,872.77	13,327.23	42.56
10-302-0-0050-2400-152	Salaries - Secretary	27,500.00	.00	12,311.06	12,311.06	15,188.94	44.77
10-704-0-0050-2400-152	Salaries - Secretary	34,300.00	.00	15,782.77	15,782.77	18,517.23	46.01
10-108-0-0050-2400-210	State Retirement	8,000.00	.00	3,440.02	3,440.02	4,559.98	43.00
10-112-0-0050-2400-210	State Retirement	16,100.00	.00	5,988.02	5,988.02	10,111.98	37.19
10-302-0-0050-2400-210	State Retirement	16,000.00	.00	5,927.98	5,927.98	10,072.02	37.05
10-704-0-0050-2400-210	State Retirement	17,800.00	.00	6,746.49	6,746.49	11,053.51	37.90
10-108-0-0050-2400-220	FICA Payroll Taxes	2,800.00	.00	1,455.78	1,455.78	1,344.22	51.99
10-112-0-0050-2400-220	FICA Payroll Taxes	5,600.00	.00	1,972.29	1,972.29	3,627.71	35.22
10-302-0-0050-2400-220	FICA Payroll Taxes	5,500.00	.00	2,032.94	2,032.94	3,467.06	36.96
10-704-0-0050-2400-220	FICA Payroll Taxes	6,500.00	.00	2,443.77	2,443.77	4,056.23	37.60
10-108-0-0050-2400-240	Insurance Benefits	300.00	.00	.00	.00	300.00	.00
10-112-0-0050-2400-240	Insurance Benefits	33,700.00	.00	12,812.60	12,812.60	20,887.40	38.02
10-302-0-0050-2400-240	Insurance Benefits	40,600.00	.00	15,920.20	15,920.20	24,679.80	39.21
10-704-0-0050-2400-240	Insurance Benefits	34,400.00	.00	13,892.00	13,892.00	20,508.00	40.38
10-034-0-0050-2400-270	Workers Compensation Insurance	100.00	.00	164.00	164.00	-64.00	164.00
10-108-0-0050-2400-270	Workers Compensation Insurance	250.00	.00	198.00	198.00	52.00	79.20
10-112-0-0050-2400-270	Workers Compensation Insurance	550.00	.00	531.00	531.00	19.00	96.55
10-302-0-0050-2400-270	Workers Compensation Insurance	650.00	.00	508.00	508.00	142.00	78.15
10-704-0-0050-2400-270	Workers Compensation Insurance	900.00	.00	956.00	956.00	-56.00	106.22
10-108-0-0050-2400-580	TRAVEL - PRINCIPAL-HES	1,000.00	.00	267.90	267.90	732.10	26.79
10-112-0-0050-2400-580	TRAVEL - PRINCIPAL-LES	2,500.00	.00	698.35	698.35	1,801.65	27.93
10-302-0-0050-2400-580	TRAVEL - PRINCIPAL-WMS	2,500.00	.00	58.80	58.80	2,441.20	2.35

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91	Expenditures						
10-704-0-0050-2400-580	TRAVEL - PRINCIPAL-WHS	2,500.00	.00	1,114.94	1,114.94	1,385.06	44.60
10-108-0-0050-2400-612	SUPPLIES - OFFICE-HES	609.62	11.11	24.44	24.44	574.07	5.83
10-112-0-0050-2400-612	SUPPLIES - OFFICE-LES	3,418.25	.00	1,217.82	1,217.82	2,200.43	35.63
10-302-0-0050-2400-612	SUPPLIES - OFFICE-WMS	1,240.25	7.46	636.24	636.24	596.55	51.90
10-704-0-0050-2400-612	SUPPLIES - OFFICE-WHS	2,623.68	.00	1,208.26	1,208.26	1,415.42	46.05
10-704-0-0050-2400-810	DUES AND FEES - OFFICE-WHS	41,000.00	.00	1,228.00	1,228.00	39,772.00	3.00
10-112-0-0050-2400-890	MISCELLANEOUS - SUPPORT SERVICES-LES	.00	.00	15.87	15.87	-15.87	.00
10-704-0-0050-2700-510	TRAVEL - STUDENTS-WHS	6,000.00	.00	546.00	546.00	5,454.00	9.10
10-302-0-0230-1000-195	Salaries - Coaching/Activity Stipend	1,000.00	.00	.00	.00	1,000.00	.00
10-704-0-0230-1000-195	Salaries - Coaching/Activity Stipends	41,000.00	.00	15,050.00	15,050.00	25,950.00	36.71
10-704-0-0230-1000-210	State Retirement	2,100.00	.00	1,152.55	1,152.55	947.45	54.88
10-302-0-0230-1000-220	FICA Payroll Taxes	100.00	.00	.00	.00	100.00	.00
10-704-0-0230-1000-220	FICA Payroll Taxes	3,200.00	.00	1,148.39	1,148.39	2,051.61	35.89
10-704-0-0230-1000-890	MISCELLANEOUS - COACHES & ACTIVITIES	500.00	.00	.00	.00	500.00	.00
10-704-0-0231-2400-198	Salaries - Ticket Taker	1,500.00	.00	495.17	495.17	1,004.83	33.01
10-704-0-0231-2400-210	State Retirement	100.00	.00	71.02	71.02	28.98	71.02
10-704-0-0231-2400-220	FICA Payroll Taxes	200.00	.00	37.83	37.83	162.17	18.92
10-034-0-2785-2600-182	Salaries - Maintenance and Custodial	101,000.00	.00	41,211.72	41,211.72	59,788.28	40.80
10-108-0-2785-2600-182	Salaries - Maintenance and Custodial	10,700.00	.00	4,799.06	4,799.06	5,900.94	44.85
10-112-0-2785-2600-182	Salaries - Maintenance and Custodial	22,400.00	.00	8,693.04	8,693.04	13,706.96	38.81
10-302-0-2785-2600-182	Salaries - Maintenance and Custodial	23,300.00	.00	10,011.05	10,011.05	13,288.95	42.97
10-704-0-2785-2600-182	Salaries - Maintenance and Custodial	63,500.00	.00	31,665.23	31,665.23	31,834.77	49.87
10-034-0-2785-2600-210	State Retirement	18,600.00	.00	8,807.61	8,807.61	9,792.39	47.35
10-108-0-2785-2600-210	State Retirement	2,300.00	.00	1,136.92	1,136.92	1,163.08	49.43
10-302-0-2785-2600-210	State Retirement	5,200.00	.00	.00	.00	5,200.00	.00
10-704-0-2785-2600-210	State Retirement	10,200.00	.00	4,568.31	4,568.31	5,631.69	44.79
10-034-0-2785-2600-220	FICA Payroll Taxes	7,800.00	.00	3,132.34	3,132.34	4,667.66	40.16

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Wayne School District

Income Statement

GENERAL FUNDS

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91 Expenditures							
10-108-0-2785-2600-220	FICA Payroll Taxes	850.00	.00	362.77	362.77	487.23	42.68
10-112-0-2785-2600-220	FICA Payroll Taxes	1,700.00	.00	665.03	665.03	1,034.97	39.12
10-302-0-2785-2600-220	FICA Payroll Taxes	1,800.00	.00	765.86	765.86	1,034.14	42.55
10-704-0-2785-2600-220	FICA Payroll Taxes	4,900.00	.00	2,409.74	2,409.74	2,490.26	49.18
10-034-0-2785-2600-240	Insurance Benefits	46,700.00	.00	22,999.34	22,999.34	23,700.66	49.25
10-704-0-2785-2600-240	Insurance Benefits	1,200.00	.00	426.00	426.00	774.00	35.50
10-034-0-2785-2600-270	Workers Compensation Insurance	1,100.00	.00	1,118.00	1,118.00	-18.00	101.64
10-034-0-2785-2600-410	UTILITIES-DO	2,500.00	.00	1,564.58	1,564.58	935.42	62.58
10-108-0-2785-2600-410	UTILITIES-HES	1,500.00	.00	618.00	618.00	882.00	41.20
10-112-0-2785-2600-410	UTILITIES-LES	2,000.00	.00	916.29	916.29	1,083.71	45.81
10-302-0-2785-2600-410	UTILITIES-WMS	2,500.00	.00	1,255.21	1,255.21	1,244.79	50.21
10-704-0-2785-2600-410	UTILITIES-WHS	6,000.00	.00	2,023.48	2,023.48	3,976.52	33.72
10-034-0-2785-2600-490	PROPERTY SERVICES - MAINTENANCE-DO	2,000.00	.00	.00	.00	2,000.00	.00
10-108-0-2785-2600-490	PROPERTY.SERVICES - MAINTENANCE-HES	2,000.00	.00	251.55	251.55	1,748.45	12.58
10-112-0-2785-2600-490	PROPERTY SERVICES - MAINTENANCE-LES	1,500.00	.00	630.47	630.47	869.53	42.03
10-302-0-2785-2600-490	PROPERTY SERVICES - MAINTENANCE-WMS	2,000.00	.00	680.47	680.47	1,319.53	34.02
10-704-0-2785-2600-490	PROPERTY SERVICES - MAINTENANCE-WHS	3,500.00	.00	680.47	680.47	2,819.53	19.44
10-034-0-2785-2600-530	TELEPHONE - DO	8,000.00	.00	2,649.65	2,649.65	5,350.35	33.12
10-108-0-2785-2600-530	TELEPHONE - HES	1,500.00	.00	478.51	478.51	1,021.49	31.90
10-112-0-2785-2600-530	TELEPHONE - LES	3,000.00	.00	916.93	916.93	2,083.07	30.56
10-302-0-2785-2600-530	TELEPHONE - WMS	2,500.00	.00	1,215.58	1,215.58	1,284.42	48.62
10-704-0-2785-2600-530	TELEPHONE - WHS	4,000.00	.00	1,220.63	1,220.63	2,779.37	30.52
10-034-0-2785-2600-580	TRAVEL - MAINTENANCE-DO	500.00	.00	381.40	381.40	118.60	76.28
10-034-0-2785-2600-622	ELECTRICITY-DO	3,500.00	.00	1,491.32	1,491.32	2,008.68	42.61
10-108-0-2785-2600-622	ELECTRICITY-HES	9,000.00	.00	3,358.13	3,358.13	5,641.87	37.31
10-112-0-2785-2600-622	ELECTRICITY-LES	18,000.00	.00	5,218.79	5,218.79	12,781.21	28.99
10-302-0-2785-2600-622	ELECTRICITY-WMS	13,000.00	.00	4,548.08	4,548.08	8,451.92	34.99
10-704-0-2785-2600-622	ELECTRICITY-WHS	35,000.00	.00	10,739.93	10,739.93	24,260.07	30.69
10-108-0-2785-2600-623	PROPANE - HES	10,000.00	.00	885.84	885.84	9,114.16	8.86
10-704-0-2785-2600-623	PROPANE - WHS	50,000.00	.00	3,623.38	3,623.38	46,376.62	7.25
10-034-0-2785-2600-625	COAL HEAT - DO	-14,205.68	.00	678.90	678.90	-14,884.58	-4.78
10-112-0-2785-2600-625	COAL HEAT - LES	8,000.00	.00	1,803.09	1,803.09	6,196.91	22.54
10-302-0-2785-2600-625	COAL HEAT - WMS	8,000.00	.00	4,901.47	4,901.47	3,098.53	61.27

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91	Expenditures						
10-034-0-2785-2600-626	MOTOR FUEL - MAINTENANCE-DO	5,000.00	.00	2,850.10	2,850.10	2,149.90	57.00
10-034-0-2785-2600-730	EQUIPMENT - MAINTENANCE-DO	52,625.00	181.88	7.50	7.50	52,435.62	.36
10-302-0-2785-2600-730	EQUIPMENT - MAINTENANCE-WMS	2,375.00	.00	2,374.53	2,374.53	.47	99.98
10-034-0-2785-2600-890	MISCELLANEOUS - MAINTENANCE-DO	100.00	.00	179.99	179.99	-79.99	179.99
10-034-0-2785-2620-610	BUILDING CLEANING AND SUPPLIES-DO	500.00	.00	49.32	49.32	450.68	9.86
10-108-0-2785-2620-610	BUILDING CLEANING AND SUPPLIES-HES	1,000.00	.00	5.28	5.28	994.72	.53
10-112-0-2785-2620-610	BUILDING CLEANING AND SUPPLIES-LES	5,000.00	347.52	3,786.92	3,786.92	865.56	82.69
10-302-0-2785-2620-610	BUILDING CLEANING AND SUPPLIES-WMS	3,000.00	.00	3,103.37	3,103.37	-103.37	103.45
10-704-0-2785-2620-610	BUILDING CLEANING AND SUPPLIES-WHS	6,000.00	.00	5,222.67	5,222.67	777.33	87.04
10-034-0-2785-2620-680	BUILDING MAINT AND SUPPLIES-DO	7,500.00	5,129.92	5,082.53	5,082.53	-2,712.45	136.17
10-108-0-2785-2620-680	BUILDING MAINT AND SUPPLIES-HES	3,000.00	1,149.40	4,089.38	4,089.38	-2,238.78	174.63
10-112-0-2785-2620-680	BUILDING MAINT AND SUPPLIES-LES	8,000.00	1,891.34	1,819.06	1,819.06	4,289.60	46.38
10-302-0-2785-2620-680	BUILDING MAINT AND SUPPLIES-WMS	5,000.00	1,343.99	2,549.41	2,549.41	1,106.60	77.87
10-704-0-2785-2620-680	BUILDING MAINT AND SUPPLIES-WHS	12,000.00	2,589.78	2,683.66	2,683.66	6,726.56	43.95
10-034-0-2785-2630-680	GROUNDS MAINT AND SUPPLIES-DO	1,500.00	931.72	414.26	414.26	154.02	89.73
10-108-0-2785-2630-680	GROUNDS MAINT AND SUPPLIES-HES	500.00	442.09	157.91	157.91	-100.00	120.00
10-112-0-2785-2630-680	GROUNDS MAINT AND SUPPLIES-LES	500.00	780.15	103.18	103.18	-383.33	176.67
10-302-0-2785-2630-680	GROUNDS MAINT AND SUPPLIES-WMS	500.00	800.14	83.19	83.19	-383.33	176.67
10-704-0-2785-2630-680	GROUNDS MAINT AND SUPPLIES-WHS	2,000.00	1,227.54	613.79	613.79	158.67	92.07
10-034-0-2785-2650-680	FLEET VEHICLE MAINT AND SUPPLIES	5,000.00	1,739.43	3,847.95	3,847.95	-587.38	111.75
10-112-0-9001-2600-198	Salaries - Crossing Guard	2,000.00	.00	770.00	770.00	1,230.00	38.50
10-112-0-9001-2600-220	FICA Payroll Taxes	200.00	.00	58.92	58.92	141.08	29.46
10-034-0-9999-2200-131	Salaries - General	50,000.00	.00	.00	.00	50,000.00	.00
10-034-0-9999-2310-280	Unemployment Insurance	3,000.00	.00	17.13	17.13	2,982.87	.57
10-034-0-9999-2310-522	INSURANCE - LIABILITY	9,000.00	.00	12,021.00	12,021.00	-3,021.00	133.57
10-034-0-9999-2500-890	OTHER MISC. EXPENSE	61,556.00	.00	90.00	90.00	61,466.00	.15
10-034-0-9999-2600-521	INSURANCE - PROPERTY	26,000.00	.00	26,292.82	26,292.82	-292.82	101.13

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Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91	Expenditures						
10-034-0-9999-5210-890	Transfer to School Lunch Fund 51	54,000.00	.00	.00	.00	54,000.00	.00
	91 Expenditures	**4,214,491.88**	**31,994.52**	**1,566,314.76**	**1,566,314.76**	**2,616,182.60**	**37.92**

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
1609 ADULT HIGH SCHOOL							
81 Revenues							
10-034-9-1609-3300-999	STATE MSP - ADULT EDUCATION	36,524.00	.00	14,674.74	14,674.74	21,849.26	40.18
	81 Revenues	**36,524.00**	**.00**	**14,674.74**	**14,674.74**	**21,849.26**	**40.18**
91 Expenditures							
10-704-9-1609-1000-161	Salaries - Aides - Adult Ed	17,000.00	.00	5,323.27	5,323.27	11,676.73	31.31
10-704-9-1609-1000-210	State Retirement	2,700.00	.00	1,114.05	1,114.05	1,585.95	41.26
10-704-9-1609-1000-220	FICA Payroll Taxes	1,300.00	.00	407.24	407.24	892.76	31.33
10-704-9-1609-1000-340	PROFESSIONAL FEES - ADULT ED-DO	1,100.00	.00	1,100.00	1,100.00	.00	100.00
10-704-9-1609-1000-612	SUPPLIES - ADULT ED	5,874.00	.00	169.89	169.89	5,704.11	2.89
10-704-9-1609-1000-670	SOFTWARE - ADULT ED	2,700.00	.00	2,025.00	2,025.00	675.00	75.00
10-704-9-1609-1000-870	INDIRECT COSTS	3,700.00	.00	.00	.00	3,700.00	.00
10-704-9-1609-2200-580	TRAVEL - ADULT ED-DO	1,900.00	113.00	652.72	652.72	1,134.28	40.30
10-704-9-1609-2300-540	ADVERTISING - ADULT ED-DO	250.00	.00	.00	.00	250.00	.00
	91 Expenditures	**36,524.00**	**113.00**	**10,792.17**	**10,792.17**	**25,618.83**	**29.86**

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Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
5201 Class Size Reduction B K-8							
81 Revenues							
10-034-9-5201-3100-999	STATE MSP - CLASS SIZE REDUCTION K-8	90,361.00	.00	45,089.18	45,089.18	45,271.82	49.90
	81 Revenues	**90,361.00**	**.00**	**45,089.18**	**45,089.18**	**45,271.82**	**49.90**
91 Expenditures							
10-112-9-5201-1000-131	Salaries - Teachers - Class Size Reduc	56,461.00	.00	18,537.84	18,537.84	37,923.16	32.83
10-112-9-5201-1000-132	Salaries - Substitute	100.00	.00	315.90	315.90	-215.90	315.90
10-112-9-5201-1000-210	State Retirement	12,400.00	.00	4,391.65	4,391.65	8,008.35	35.42
10-112-9-5201-1000-220	FICA Payroll Taxes	4,300.00	.00	1,395.81	1,395.81	2,904.19	32.46
10-112-9-5201-1000-240	Insurance Benefits	17,100.00	.00	5,533.92	5,533.92	11,566.08	32.36
	91 Expenditures	**90,361.00**	**.00**	**30,175.12**	**30,175.12**	**60,185.88**	**33.39**

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Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
5331 GIFTED/TALENTED							
81 Revenues							
10-034-9-5331-3300-999	STATE MSP - GIFTED/TALENTED	15,468.00	.00	.00	.00	15,468.00	.00
	81 Revenues	**15,468.00**	**.00**	**.00**	**.00**	**15,468.00**	**.00**
91 Expenditures							
10-704-9-5331-2200-580	TRAVEL - GIFTED AND TALENTED-DO	15,468.00	.00	.00	.00	15,468.00	.00
	91 Expenditures	**15,468.00**	**.00**	**.00**	**.00**	**15,468.00**	**.00**

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
5333 Concurrent Enrollment							
81 Revenues							
10-034-9-5333-3300-999	STATE MSP - CONCURRENT ENROLLMENT	29,980.00	.00	12,043.96	12,043.96	17,936.04	40.17
	81 Revenues	**29,980.00**	**.00**	**12,043.96**	**12,043.96**	**17,936.04**	**40.17**
91 Expenditures							
10-704-9-5333-1000-131	Salaries - Teachers - Conc. Enroll	9,300.00	.00	4,179.24	4,179.24	5,120.76	44.94
10-704-9-5333-1000-161	Salaries - Aides - Conc. Enroll	13,800.00	.00	5,717.85	5,717.85	8,082.15	41.43
10-704-9-5333-1000-210	State Retirement	1,680.00	.00	1,001.19	1,001.19	678.81	59.59
10-704-9-5333-1000-220	FICA Payroll Taxes	2,000.00	.00	757.12	757.12	1,242.88	37.86
10-704-9-5333-1000-240	Insurance Benefits	3,100.00	.00	934.56	934.56	2,165.44	30.15
10-704-9-5333-1000-612	SUPPLIES - CONCURRENT ENROLL-WHS	100.00	.00	11.69	11.69	88.31	11.69
10-704-9-5333-2200-580	TRAVEL - CONCUR ENROLL-WHS	.00	.00	.00	.00	.00	.00
	91 Expenditures	**29,980.00**	**.00**	**12,601.65**	**12,601.65**	**17,378.35**	**42.03**

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Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
5336	Enhancements for Students At Risk						
81	Revenues						
10-034-9-5336-3300-999	STATE MSP - AT RISK STUDENTS	110,374.00	.00	50,797.01	50,797.01	59,576.99	46.02
	81 Revenues	**110,374.00**	**.00**	**50,797.01**	**50,797.01**	**59,576.99**	**46.02**
91	Expenditures						
10-302-9-5336-1000-131	Salaries - Teachers - At Risk	31,000.00	.00	10,747.86	10,747.86	20,252.14	34.67
10-704-9-5336-1000-131	Salaries - Teachers - At Risk	30,100.00	.00	10,737.44	10,737.44	19,362.56	35.67
10-704-9-5336-1000-132	Salaries - Substitute - At Risk	100.00	.00	69.00	69.00	31.00	69.00
10-302-9-5336-1000-210	State Retirement	6,900.00	.00	2,540.77	2,540.77	4,359.23	36.82
10-704-9-5336-1000-210	State Retirement	6,700.00	.00	2,543.68	2,543.68	4,156.32	37.97
10-302-9-5336-1000-220	FICA Payroll Taxes	2,400.00	.00	822.18	822.18	1,577.82	34.26
10-704-9-5336-1000-220	FICA Payroll Taxes	2,400.00	.00	826.70	826.70	1,573.30	34.45
10-302-9-5336-1000-240	Insurance Benefits	3,200.00	.00	1,012.44	1,012.44	2,187.56	31.64
10-704-9-5336-1000-240	Insurance Benefits	10,900.00	.00	2,949.44	2,949.44	7,950.56	27.06
10-704-9-5336-1000-612	SUPPLIES - AT RISK-WHS	1,725.00	.00	1,725.00	1,725.00	.00	100.00
10-302-9-5336-1000-670	SOFTWARE - AT RISK-WMS	3,000.00	.00	625.00	625.00	2,375.00	20.83
10-704-9-5336-1000-670	SOFTWARE - AT RISK-WHS	3,000.00	.00	625.00	625.00	2,375.00	20.83
10-034-9-5336-2200-730	EQUIPMENT - AT RISK-DO	8,949.00	.00	.00	.00	8,949.00	.00
	91 Expenditures	**110,374.00**	**.00**	**35,224.51**	**35,224.51**	**75,149.49**	**31.91**

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Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
5368 SCHOOL NURSE PROGRAM							
81 Revenues							
10-030-9-5368-1110-999	PROPERTY TAX	13,334.00	.00	.00	.00	13,334.00	.00
10-034-9-5368-3500-999	STATE MSP - SCHOOL NURSES	4,050.00	.00	1,922.51	1,922.51	2,127.49	47.47
	81 Revenues	**17,384.00**	**.00**	**1,922.51**	**1,922.51**	**15,461.49**	**11.06**
91 Expenditures							
10-034-9-5368-2134-340	PROF.SERVICES - SCHOOL NURSE	17,384.00	.00	.00	.00	17,384.00	.00
	91 Expenditures	**17,384.00**	**.00**	**.00**	**.00**	**17,384.00**	**.00**

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Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
5610	DRIVER EDUCATION - BEHIND THE						
81	Revenues						
10-030-9-5610-1110-999	PROPERTY TAX	13,000.00	.00	.00	.00	13,000.00	.00
10-034-9-5610-1740-999	LOCAL - DRIVERS ED FEE	2,000.00	.00	1,613.50	1,613.50	386.50	80.68
10-034-9-5610-3800-999	STATE - DRIVER TRAINING	3,000.00	.00	1,630.00	1,630.00	1,370.00	54.33
	81 Revenues	**18,000.00**	**.00**	**3,243.50**	**3,243.50**	**14,756.50**	**18.02**
91	Expenditures						
10-704-9-5610-1000-131	Salaries - Teachers - Drivers Ed	6,300.00	.00	2,327.76	2,327.76	3,972.24	36.95
10-704-9-5610-1000-132	Salaries - Substitute - Drivers Ed	500.00	.00	.00	.00	500.00	.00
10-704-9-5610-1000-210	State Retirement	1,400.00	.00	551.44	551.44	848.56	39.39
10-704-9-5610-1000-220	FICA Payroll Taxes	500.00	.00	178.08	178.08	321.92	35.62
10-704-9-5610-1000-240	Insurance Benefits	2,100.00	.00	687.44	687.44	1,412.56	32.74
10-704-9-5610-1000-612	SUPPLIES - DRIVERS ED-WHS	100.00	.00	.00	.00	100.00	.00
10-704-9-5610-2200-580	TRAVEL - DRIVERS ED-WHS	100.00	.00	.00	.00	100.00	.00
10-704-9-5610-2600-626	FUEL - DRIVERS ED-WHS	600.00	.00	173.00	173.00	427.00	28.83
	91 Expenditures	**11,600.00**	**.00**	**3,917.72**	**3,917.72**	**7,682.28**	**33.77**

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Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
5611 SHIFT IN FOCUS							
91 Expenditures							
10-704-9-5611-1000-131	Salaries - Teachers - Behind the Wheel	5,000.00	.00	.00	.00	5,000.00	.00
10-704-9-5611-1000-210	State Retirement	1,000.00	.00	.00	.00	1,000.00	.00
10-704-9-5611-1000-220	FICA Payroll Taxes	400.00	.00	.00	.00	400.00	.00
	91 Expenditures	**6,400.00**	**.00**	**.00**	**.00**	**6,400.00**	**.00**

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Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
5640 Extended Day Kindergarten							
81 Revenues							
10-034-9-5640-3400-999	STATE MSP - EARLY INTERVENTION	37,281.00	.00	.00	.00	37,281.00	.00
	81 Revenues	**37,281.00**	**.00**	**.00**	**.00**	**37,281.00**	**.00**
91 Expenditures							
10-112-9-5640-1000-131	Salaries - Teachers - Ext. Kindergarten	18,700.00	.00	6,774.48	6,774.48	11,925.52	36.23
10-112-9-5640-1000-132	Salaries - Substitute - Ext. Kindergarte	1,124.00	.00	95.80	95.80	1,028.20	8.52
10-112-9-5640-1000-210	State Retirement	4,200.00	.00	1,356.26	1,356.26	2,843.74	32.29
10-112-9-5640-1000-220	FICA Payroll Taxes	1,500.00	.00	525.59	525.59	974.41	35.04
10-112-9-5640-1000-240	Insurance Benefits	11,557.00	.00	3,894.00	3,894.00	7,663.00	33.69
10-112-9-5640-1000-612	SUPPLIES - EXT.KINDERGARTEN-LES	200.00	.00	199.00	199.00	1.00	99.50
	91 Expenditures	**37,281.00**	**.00**	**12,845.13**	**12,845.13**	**24,435.87**	**34.45**

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Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
5655 DIGITAL TEACHING AND LEARNING							
81 Revenues							
10-034-9-5655-3400-999	STATE MSP - DIGITAL LEARNING	69,197.00	.00	.00	.00	69,197.00	.00
81 Revenues		**69,197.00**	**.00**	**.00**	**.00**	**69,197.00**	**.00**
91 Expenditures							
10-108-9-5655-1000-131	Salaries - Teachers - Digital Learning	1,000.00	.00	237.00	237.00	763.00	23.70
10-112-9-5655-1000-131	Salaries - Teachers - Digital Learning	9,500.00	.00	10.00	10.00	9,490.00	.11
10-302-9-5655-1000-131	Salaries - Teachers - Digital Learning	4,000.00	.00	203.00	203.00	3,797.00	5.08
10-704-9-5655-1000-131	Salaries - Teachers - Digital Learning	9,900.00	.00	2,098.00	2,098.00	7,802.00	21.19
10-108-9-5655-1000-161	Salaries - Aides - Digital Learning	3,300.00	.00	493.18	493.18	2,806.82	14.94
10-112-9-5655-1000-161	Salaries - Aides - Digital Teaching	7,500.00	.00	3,136.99	3,136.99	4,363.01	41.83
10-302-9-5655-1000-161	Salaries - Aides - Digital Teaching	7,500.00	.00	3,704.01	3,704.01	3,795.99	49.39
10-704-9-5655-1000-161	Salaries - Aides - Digital Teaching	16,700.00	.00	3,459.07	3,459.07	13,240.93	20.71
10-108-9-5655-1000-210	State Retirement	300.00	.00	56.15	56.15	243.85	18.72
10-112-9-5655-1000-210	State Retirement	1,900.00	.00	2.36	2.36	1,897.64	.12
10-302-9-5655-1000-210	State Retirement	900.00	.00	47.89	47.89	852.11	5.32
10-704-9-5655-1000-210	State Retirement	2,097.00	.00	497.03	497.03	1,599.97	23.70
10-108-9-5655-1000-220	FICA Payroll Taxes	400.00	.00	54.45	54.45	345.55	13.61
10-112-9-5655-1000-220	FICA Payroll Taxes	1,300.00	.00	240.74	240.74	1,059.26	18.52
10-302-9-5655-1000-220	FICA Payroll Taxes	900.00	.00	298.64	298.64	601.36	33.18
10-704-9-5655-1000-220	FICA Payroll Taxes	2,000.00	.00	424.52	424.52	1,575.48	21.23
91 Expenditures		**69,197.00**	**.00**	**14,963.03**	**14,963.03**	**54,233.97**	**21.62**

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Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
5805 Reading Achievement Program							
81 Revenues							
10-030-9-5805-1114-999	PROPERTY TAX-READING	37,614.00	.00	.00	.00	37,614.00	.00
10-034-9-5805-3400-999	STATE MSP - K-3 READING IMPROV	43,629.00	.00	20,356.55	20,356.55	23,272.45	46.66
	81 Revenues	**81,243.00**	**.00**	**20,356.55**	**20,356.55**	**60,886.45**	**25.06**
91 Expenditures							
10-112-9-5805-1000-131	Salaries - Teachers - K-3 Reading	32,127.00	.00	11,231.80	11,231.80	20,895.20	34.96
10-112-9-5805-1000-132	Salaries - Substitute	100.00	.00	60.00	60.00	40.00	60.00
10-112-9-5805-1000-161	Salaries - Aides - K-3 Reading	25,416.00	.00	9,057.10	9,057.10	16,358.90	35.64
10-112-9-5805-1000-210	State Retirement	7,500.00	.00	2,660.81	2,660.81	4,839.19	35.48
10-112-9-5805-1000-220	FICA Payroll Taxes	4,400.00	.00	1,516.11	1,516.11	2,883.89	34.46
10-112-9-5805-1000-240	Insurance Benefits	11,700.00	.00	3,797.80	3,797.80	7,902.20	32.46
	91 Expenditures	**81,243.00**	**.00**	**28,323.62**	**28,323.62**	**52,919.38**	**34.86**

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
5810	5810 LIBRARY BOOKS						
81	Revenues						
10-034-9-5810-3500-999	STATE MSP - LIBRARY BOOKS AND SUPPLIES	1,271.00	.00	635.47	635.47	635.53	50.00
	81 Revenues	**1,271.00**	**.00**	**635.47**	**635.47**	**635.53**	**50.00**
91	Expenditures						
10-108-9-5810-2220-644	LIBRARY BOOKS - LEGISLATIVE-HES	100.00	.00	79.80	79.80	20.20	79.80
10-112-9-5810-2220-644	LIBRARY BOOKS - LEGISLATIVE-LES	470.00	.00	325.56	325.56	144.44	69.27
10-302-9-5810-2220-644	LIBRARY BOOKS - LEGISLATIVE-WMS	290.00	104.41	185.59	185.59	.00	100.00
10-704-9-5810-2220-644	LIBRARY BOOKS - LEGISLATIVE-WHS	411.00	.00	.00	.00	411.00	.00
	91 Expenditures	**1,271.00**	**104.41**	**590.95**	**590.95**	**575.64**	**54.71**

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Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
5868 Teacher Materials & Supplies							
81 Revenues							
10-034-9-5868-3400-999	STATE MSP - TEACHER SUPPLIES	8,442.00	.00	5,610.72	5,610.72	2,831.28	66.46
81	**Revenues**	**8,442.00**	**.00**	**5,610.72**	**5,610.72**	**2,831.28**	**66.46**
91 Expenditures							
10-108-9-5868-1000-612	SUPPLIES - TEACHER LEGISLATIVE-HES	230.00	.00	.00	.00	230.00	.00
10-112-9-5868-1000-612	SUPPLIES - TEACHER LEGISLATIVE-LES	3,182.00	.00	690.47	690.47	2,491.53	21.70
10-302-9-5868-1000-612	SUPPLIES - TEACHER LEGISLATIVE-WMS	1,760.00	.00	168.98	168.98	1,591.02	9.60
10-704-9-5868-1000-612	SUPPLIES - TEACHER LEGISLATIVE-WHS	3,270.00	.00	16.99	16.99	3,253.01	.52
91	**Expenditures**	**8,442.00**	**.00**	**876.44**	**876.44**	**7,565.56**	**10.38**

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Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
5876 HB 382 2007 Educator Salary Increases							
81 Revenues							
10-030-9-5876-1110-999	PROPERTY TAX	20,969.00	.00	.00	.00	20,969.00	.00
10-034-9-5876-3400-999	STATE MSP - EDUCATOR SALARY ADJ	173,031.00	.00	86,422.25	86,422.25	86,608.75	49.95
	81 Revenues	**194,000.00**	**.00**	**86,422.25**	**86,422.25**	**107,577.75**	**44.55**
91 Expenditures							
10-108-9-5876-1000-131	Salaries - Teachers - Educ Sal Adjust	4,200.00	.00	1,400.00	1,400.00	2,800.00	33.33
10-112-9-5876-1000-131	Salaries - Teachers - Educ Sal Adjust	51,500.00	.00	17,488.01	17,488.01	34,011.99	33.96
10-302-9-5876-1000-131	Salaries - Teachers - Educ Sal Adjust	40,200.00	.00	12,638.20	12,638.20	27,561.80	31.44
10-704-9-5876-1000-131	Salaries - Teachers - Educ Sal Adjust	53,000.00	.00	17,670.04	17,670.04	35,329.96	33.34
10-108-9-5876-1000-210	State Retirement	1,000.00	.00	331.67	331.67	668.33	33.17
10-112-9-5876-1000-210	State Retirement	11,600.00	.00	4,091.43	4,091.43	7,508.57	35.27
10-302-9-5876-1000-210	State Retirement	9,100.00	.00	2,898.93	2,898.93	6,201.07	31.86
10-704-9-5876-1000-210	State Retirement	11,800.00	.00	3,877.59	3,877.59	7,922.41	32.86
10-108-9-5876-1000-220	FICA Payroll Taxes	400.00	.00	101.24	101.24	298.76	25.31
10-112-9-5876-1000-220	FICA Payroll Taxes	4,000.00	.00	1,296.66	1,296.66	2,703.34	32.42
10-302-9-5876-1000-220	FICA Payroll Taxes	3,100.00	.00	950.75	950.75	2,149.25	30.67
10-704-9-5876-1000-220	FICA Payroll Taxes	4,100.00	.00	1,344.37	1,344.37	2,755.63	32.79
	91 Expenditures	**194,000.00**	**.00**	**64,088.89**	**64,088.89**	**129,911.11**	**33.04**

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
5881 USTAR Program							
81 Revenues							
10-034-9-5881-3400-999	STATE MSP - USTAR	32,100.00	.00	.00	.00	32,100.00	.00
	81 Revenues	**32,100.00**	**.00**	**.00**	**.00**	**32,100.00**	**.00**
91 Expenditures							
10-302-9-5881-1000-131	Salaries - Teachers - USTAR	11,500.00	.00	4,428.00	4,428.00	7,072.00	38.50
10-704-9-5881-1000-131	Salaries - Teachers - USTAR	13,600.00	.00	4,395.12	4,395.12	9,204.88	32.32
10-302-9-5881-1000-210	State Retirement	2,200.00	.00	538.76	538.76	1,661.24	24.49
10-704-9-5881-1000-210	State Retirement	2,600.00	.00	1,034.36	1,034.36	1,565.64	39.78
10-302-9-5881-1000-220	FICA Payroll Taxes	800.00	.00	338.72	338.72	461.28	42.34
10-704-9-5881-1000-220	FICA Payroll Taxes	900.00	.00	336.24	336.24	563.76	37.36
10-302-9-5881-1000-240	Insurance Benefits	400.00	.00	112.00	112.00	288.00	28.00
10-704-9-5881-1000-240	Insurance Benefits	100.00	.00	.00	.00	100.00	.00
	91 Expenditures	**32,100.00**	**.00**	**11,183.20**	**11,183.20**	**20,916.80**	**34.84**

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
5882 BTS Arts Program							
81 Revenues							
10-034-9-5882-3800-999	STATE MSP - BEVERLY TAYLOR SORENSON	38,390.00	.00	.00	.00	38,390.00	.00
	81 Revenues	**38,390.00**	**.00**	**.00**	**.00**	**38,390.00**	**.00**
91 Expenditures							
10-112-9-5882-1000-131	Salaries - Teachers - Bev. Taylor Sorens	20,300.00	.00	6,737.72	6,737.72	13,562.28	33.19
10-112-9-5882-1000-210	State Retirement	4,500.00	.00	1,596.17	1,596.17	2,903.83	35.47
10-112-9-5882-1000-220	FICA Payroll Taxes	1,600.00	.00	509.32	509.32	1,090.68	31.83
10-112-9-5882-1000-240	Insurance Benefits	6,600.00	.00	2,115.20	2,115.20	4,484.80	32.05
10-112-9-5882-1000-612	SUPPLIES - BEVERLY TAYLOR-LES	5,390.00	.00	2,707.99	2,707.99	2,682.01	50.24
	91 Expenditures	**38,390.00**	**.00**	**13,666.40**	**13,666.40**	**24,723.60**	**35.60**

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Wayne School District

Income Statement

MISC RESTRICTED PROGRAMS

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
7801	Fed NCLB Title I A - LEA Grants						
81	Revenues						
10-034-9-7801-4800-999	FEDERAL - TITLE I	105,000.00	.00	.00	.00	105,000.00	.00
81	**Revenues**	**105,000.00**	**.00**	**.00**	**.00**	**105,000.00**	**.00**
91	Expenditures						
10-112-9-7801-1000-131	Salaries - Teachers - Title I	23,000.00	.00	5,726.46	5,726.46	17,273.54	24.90
10-112-9-7801-1000-132	Salaries - Substitute - Title 1	100.00	.00	.00	.00	100.00	.00
10-108-9-7801-1000-161	Salaries - Aides - Title I	14,400.00	.00	4,623.36	4,623.36	9,776.64	32.11
10-112-9-7801-1000-161	Salaries - Aides - Title I	22,400.00	.00	6,053.05	6,053.05	16,346.95	27.02
10-108-9-7801-1000-210	State Retirement	1,500.00	.00	717.27	717.27	782.73	47.82
10-112-9-7801-1000-210	State Retirement	5,100.00	.00	1,356.60	1,356.60	3,743.40	26.60
10-108-9-7801-1000-220	FICA Payroll Taxes	1,100.00	.00	353.51	353.51	746.49	32.14
10-112-9-7801-1000-220	FICA Payroll Taxes	3,600.00	.00	901.15	901.15	2,698.85	25.03
10-112-9-7801-1000-240	Insurance Benefits	10,800.00	.00	2,628.42	2,628.42	8,171.58	24.34
10-034-9-7801-2200-115	Salaries - Title I Director	14,800.00	.00	5,618.18	5,618.18	9,181.82	37.96
10-034-9-7801-2200-210	State Retirement	3,300.00	.00	1,330.99	1,330.99	1,969.01	40.33
10-034-9-7801-2200-220	FICA Payroll Taxes	1,200.00	.00	408.64	408.64	791.36	34.05
10-034-9-7801-2200-240	Insurance Benefits	3,700.00	.00	1,168.20	1,168.20	2,531.80	31.57
91	**Expenditures**	**105,000.00**	**.00**	**30,885.83**	**30,885.83**	**74,114.17**	**29.42**

Wayne School District

Income Statement

MISC RESTRICTED PROGRAMS

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
7860 Fed NCLB Title II A - Teacher Quality							
81 Revenues							
10-034-9-7860-4800-999	FEDERAL - TITLE II	32,000.00	.00	.00	.00	32,000.00	.00
	81 Revenues	**32,000.00**	**.00**	**.00**	**.00**	**32,000.00**	**.00**
91 Expenditures							
10-112-9-7860-1000-131	Salaries - Teachers - Title IIA	6,000.00	.00	.00	.00	6,000.00	.00
10-302-9-7860-1000-131	Salaries - Teachers - Title IIA	6,000.00	.00	157.46	157.46	5,842.54	2.62
10-704-9-7860-1000-131	Salaries - Teachers - Title IIA	6,000.00	.00	.00	.00	6,000.00	.00
10-112-9-7860-1000-210	State Retirement	1,500.00	.00	.00	.00	1,500.00	.00
10-302-9-7860-1000-210	State Retirement	1,500.00	.00	37.32	37.32	1,462.68	2.49
10-704-9-7860-1000-210	State Retirement	1,500.00	.00	.00	.00	1,500.00	.00
10-112-9-7860-1000-220	FICA Payroll Taxes	500.00	.00	.00	.00	500.00	.00
10-302-9-7860-1000-220	FICA Payroll Taxes	500.00	.00	12.04	12.04	487.96	2.41
10-704-9-7860-1000-220	FICA Payroll Taxes	500.00	.00	.00	.00	500.00	.00
10-302-9-7860-1000-340	PROF.SERVICES - TITLE IIA-WMS	3,500.00	3,500.00	.00	.00	.00	100.00
10-034-9-7860-2200-290	TUITION REIMB. - TITLE IIA-DO	1,700.00	.00	.00	.00	1,700.00	.00
10-302-9-7860-2200-290	TUITION REIMB - TITLE II-WMS	1,400.00	.00	1,330.75	1,330.75	69.25	95.05
10-704-9-7860-2200-290	TUITION REIMB - TITLE II-WHS	1,400.00	.00	1,300.29	1,300.29	99.71	92.88
	91 Expenditures	**32,000.00**	**3,500.00**	**2,837.86**	**2,837.86**	**25,662.14**	**19.81**

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Wayne School District

Income Statement

SCHOOL LUNCH

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
81	Revenues						
8001	NATIONAL SCHOOL LUNCH PROGRAM						
51	Food Service Fund - Proprietary						
51-034-0-8001-4999-999	FEDERAL - USDA COMMODITY	10,000.00	.00	.00	.00	10,000.00	.00
51-034-0-8001-5200-999	FUND TRANSFER FROM M&O	54,000.00	.00	.00	.00	54,000.00	.00
51-108-0-8001-1610-999	LOCAL - STUDENT LUNCH HES	2,000.00	.00	148.00	148.00	1,852.00	7.40
51-108-0-8001-1620-999	LOCAL - ADULT LUNCH HES	.00	.00	560.85	560.85	-560.85	.00
51-112-0-8001-1610-999	LOCAL - STUDENT LUNCH LES	13,500.00	.00	6,400.98	6,400.98	7,099.02	47.41
51-112-0-8001-1620-999	LOCAL - ADULT LUNCH LES	.00	.00	212.65	212.65	-212.65	.00
51-302-0-8001-1610-999	LOCAL - STUDENT LUNCH WMS	13,500.00	.00	6,157.30	6,157.30	7,342.70	45.61
51-302-0-8001-1620-999	LOCAL - ADULT LUNCH WMS	.00	.00	299.25	299.25	-299.25	.00
51-704-0-8001-1610-999	LOCAL - STUDENT LUNCH WHS	12,000.00	.00	5,842.37	5,842.37	6,157.63	48.69
51-704-0-8001-1620-999	LOCAL - ADULT LUNCH WHS	.00	.00	10.00	10.00	-10.00	.00
8070	STATE SCHOOL LUNCH PROGRAMS						
51	Food Service Fund - Proprietary						
51-034-0-8070-3800-999	STATE - LIQUOR CONTROL TAX	26,000.00	.00	6,123.60	6,123.60	19,876.40	23.55
8071	NATIONAL SCHOOL LUNCH PROGRAM						
51	Food Service Fund - Proprietary						
51-034-0-8071-4560-999	FEDERAL CNP - SCHOOL LUNCHES	13,000.00	.00	8,338.75	8,338.75	4,661.25	64.14
8072	NATIONAL SCHOOL LUNCH - FREE &						
51	Food Service Fund - Proprietary						
51-034-0-8072-4560-999	FEDERAL CNP - FREE AND REDUCED LUNCHES	57,000.00	.00	9,726.47	9,726.47	47,273.53	17.06
8074	SCHOOL BREAKFAST PROGRAM						
51	Food Service Fund - Proprietary						
51-034-0-8074-4560-999	FEDERAL CNP - SCHOOL BREAKFAST	3,000.00	.00	3,732.53	3,732.53	-732.53	124.42
	81 Revenues	**204,000.00**	**.00**	**47,552.75**	**47,552.75**	**156,447.25**	**23.31**
91	Expenditures						
8001	NATIONAL SCHOOL LUNCH PROGRAM						
51	Food Service Fund - Proprietary						
51-034-0-8001-3100-115	Salaries - School Lunch Supervisor	12,000.00	.00	5,530.84	5,530.84	6,469.16	46.09
51-108-0-8001-3100-191	Salaries - Food Services	12,800.00	.00	6,174.14	6,174.14	6,625.86	48.24
51-112-0-8001-3100-191	Salaries - Food Services	25,300.00	.00	18,472.89	18,472.89	6,827.11	73.02
51-704-0-8001-3100-191	Salaries - Food Services	39,500.00	.00	9,614.55	9,614.55	29,885.45	24.34
51-034-0-8001-3100-198	Salaries - Food Services Delivery	700.00	.00	313.96	313.96	386.04	44.85
51-034-0-8001-3100-210	State Retirement	2,300.00	.00	1,484.04	1,484.04	815.96	64.52

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Wayne School District

Income Statement

Periods 00 - 06   SCHOOL LUNCH   51

Account No/ Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91 Expenditures						
8001 NATIONAL SCHOOL LUNCH PROGRAM						
51 Food Service Fund - Proprietary						
51-108-0-8001-3100-210 State Retirement	2,900.00	.00	1,456.74	1,456.74	1,443.26	50.23
51-112-0-8001-3100-210 State Retirement	.00	.00	2,033.23	2,033.23	-2,033.23	.00
51-704-0-8001-3100-210 State Retirement	7,200.00	.00	1,049.31	1,049.31	6,150.69	14.57
51-034-0-8001-3100-220 FICA Payroll Taxes	800.00	.00	435.95	435.95	364.05	54.49
51-108-0-8001-3100-220 FICA Payroll Taxes	1,000.00	.00	465.06	465.06	534.94	46.51
51-112-0-8001-3100-220 FICA Payroll Taxes	2,000.00	.00	1,413.18	1,413.18	586.82	70.66
51-704-0-8001-3100-220 FICA Payroll Taxes	3,100.00	.00	735.53	735.53	2,364.47	23.73
51-034-0-8001-3100-240 Insurance Benefits	6,100.00	.00	1,953.52	1,953.52	4,146.48	32.02
51-034-0-8001-3100-270 Workers Compensation Insurance	700.00	.00	667.00	667.00	33.00	95.29
51-034-0-8001-3100-580 TRAVEL - SCHOOL LUNCH-DO	500.00	.00	253.71	253.71	246.29	50.74
51-034-0-8001-3100-610 SUPPLIES - FOOD SERVICE-DO	100.00	.00	46.70	46.70	53.30	46.70
51-108-0-8001-3100-610 SUPPLIES - FOOD SERVICE-HES	1,000.00	.00	191.78	191.78	808.22	19.18
51-112-0-8001-3100-610 SUPPLIES - FOOD SERVICE-LES	2,000.00	.00	1,483.05	1,483.05	516.95	74.15
51-302-0-8001-3100-610 SUPPLIES - FOOD SERVICE-WMS	100.00	.00	.00	.00	100.00	.00
51-704-0-8001-3100-610 SUPPLIES - FOOD SERVICE-WHS	2,000.00	577.37	1,260.19	1,260.19	162.44	91.88
51-034-0-8001-3100-626 MOTOR FUEL - SCHOOL LUNCH-DO	200.00	.00	30.00	30.00	170.00	15.00
51-108-0-8001-3100-630 FOOD PURCHASES - HES	7,500.00	200.00	3,166.44	3,166.44	4,133.56	44.89
51-112-0-8001-3100-630 FOOD PURCHASES - LES	28,000.00	2,094.50	10,948.82	10,948.82	14,956.68	46.58
51-302-0-8001-3100-630 FOOD PURCHASES - WMS	3,000.00	.00	830.25	830.25	2,169.75	27.68
51-704-0-8001-3100-630 FOOD PURCHASES - WHS	36,000.00	2,908.45	14,305.15	14,305.15	18,786.40	47.82
51-034-0-8001-3100-670 SOFTWARE - FOOD SERVICE-DO	500.00	.00	1,600.00	1,600.00	-1,100.00	320.00
51-034-0-8001-3100-730 EQUIPMENT - FOOD SERVICE-DO	4,000.00	.00	.00	.00	4,000.00	.00
51-034-0-8001-3100-890 MISCELLANEOUS - FOOD SERVICE-DO	1,500.00	.00	.00	.00	1,500.00	.00
51-108-0-8001-3100-890 MISCELLANEOUS - FOOD SERVICE-HES	100.00	.00	62.40	62.40	37.60	62.40
51-112-0-8001-3100-890 MISCELLANEOUS - FOOD SERVICE-LES	500.00	.00	259.69	259.69	240.31	51.94
51-302-0-8001-3100-890 MISCELLANEOUS - FOOD SERVICE-WMS	100.00	.00	.00	.00	100.00	.00
51-704-0-8001-3100-890 MISCELLANEOUS - FOOD SERVICE-WHS	500.00	.00	.00	.00	500.00	.00
91 Expenditures	**204,000.00**	**5,780.32**	**86,238.12**	**86,238.12**	**111,981.56**	**45.11**

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Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
81　Revenues							
32-034-0-5550-3700-999	STATE - CAPITAL OUTLAY FOUNDATION	100,000.00	.00	41,666.69	41,666.69	58,333.31	41.67
32-034-0-9999-1124-999	Local Taxes - Capital Outlay Current	363,000.00	.00	27,767.56	27,767.56	335,232.44	7.65
32-034-0-9999-1125-999	Local Taxes - Capital Outlay Redemp	10,000.00	.00	1,656.69	1,656.69	8,343.31	16.57
32-034-0-9999-1174-999	Local Taxes - Capital Outlay FILT	48,000.00	.00	7,426.22	7,426.22	40,573.78	15.47
32-034-0-9999-1510-999	LOCAL - INTEREST INCOME	48,000.00	.00	21,299.65	21,299.65	26,700.35	44.37
32-034-0-9999-1990-999	LOCAL - MISC. REVENUES	4,800.00	.00	.00	.00	4,800.00	.00
	81　Revenues	**573,800.00**	**.00**	**99,816.81**	**99,816.81**	**473,983.19**	**17.40**
91　Expenditures							
32-034-0-9999-4000-450	Site improvement - Construction Services	1,250,000.00	16,901.22	115,101.98	115,101.98	1,117,996.80	10.56
32-034-0-9999-4000-610	Site improvement - Supplies	80,000.00	9,761.21	5,527.50	5,527.50	64,711.29	19.11
32-034-0-9999-4000-730	Site Improvement - Equipment	20,000.00	.00	5,050.00	5,050.00	14,950.00	25.25
	91　Expenditures	**1,350,000.00**	**26,662.43**	**125,679.48**	**125,679.48**	**1,197,658.09**	**11.28**

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Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
81	Revenues						
10-030-0-5315-1114-999	PROPERTY TAX-TRANSPORTATION	134,818.00	.00	.00	.00	134,818.00	.00
10-034-0-5315-5900-999	LOCAL - LOAN PROCEEDS	52,500.00	.00	.00	.00	52,500.00	.00
10-555-0-5315-3200-999	STATE MSP - PUPIL TRANSPORT	196,212.00	.00	81,754.91	81,754.91	114,457.09	41.67
10-034-0-5890-3800-999	Bus Grant	52,500.00	.00	.00	.00	52,500.00	.00
	81 Revenues	**436,030.00**	**.00**	**81,754.91**	**81,754.91**	**354,275.09**	**18.75**
91	Expenditures						
10-555-0-5315-2700-115	Salaries - Transportation Supervisor	23,800.00	.00	14,438.22	14,438.22	9,361.78	60.66
10-555-0-5315-2700-172	Salaries - Transportation - Bus Drivers	88,000.00	.00	34,278.03	34,278.03	53,721.97	38.95
10-555-0-5315-2700-173	Salaries - Transportation - Bus. Maint	6,000.00	.00	2,054.52	2,054.52	3,945.48	34.24
10-555-0-5315-2700-174	Salaries - Transportation - Act.Trips	25,000.00	.00	12,173.53	12,173.53	12,826.47	48.69
10-555-0-5315-2700-210	State Retirement	17,500.00	.00	6,013.93	6,013.93	11,486.07	34.37
10-555-0-5315-2700-220	FICA Payroll Taxes	11,000.00	.00	4,798.88	4,798.88	6,201.12	43.63
10-555-0-5315-2700-240	Insurance Benefits	2,500.00	.00	1,721.82	1,721.82	778.18	68.87
10-555-0-5315-2700-270	Workers Compensation Insurance	900.00	.00	723.00	723.00	177.00	80.33
10-555-0-5315-2700-340	PROF.SERVICES - BUSES	2,000.00	.00	.00	.00	2,000.00	.00
10-555-0-5315-2700-515	IN LIEU OF TRANSPORTATION	10,000.00	.00	1,447.04	1,447.04	8,552.96	14.47
10-555-0-5315-2700-521	INSURANCE - BUSSES	2,000.00	.00	2,000.00	2,000.00	.00	100.00
10-555-0-5315-2700-580	TRAVEL - BUS DRIVERS	3,500.00	.00	1,129.07	1,129.07	2,370.93	32.26
10-555-0-5315-2700-610	SUPPLIES - TRANSPORTATION	2,500.00	.00	185.87	185.87	2,314.13	7.43
10-555-0-5315-2700-626	MOTOR FUEL-SCHOOL BUSES	40,000.00	.00	14,876.85	14,876.85	25,123.15	37.19
10-555-0-5315-2700-681	OIL & GREASE - TRANSPORTATION	3,000.00	614.50	717.54	717.54	1,667.96	44.40
10-555-0-5315-2700-682	TIRES & TUBES - TRANSPORTATION	8,000.00	.00	5,171.16	5,171.16	2,828.84	64.64

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Periods 00 - 06

Wayne School District

Income Statement

TRANSPORTATION

Page No 2

FPROF01A

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Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91 Expenditures							
10-555-0-5315-2700-683	REPAIRS FOR BUSES	30,000.00	7,525.61	17,734.38	17,734.38	4,740.01	84.20
10-555-0-5315-2700-730	EQUIPMENT - BUSSES & TRANSPORTATION	500.00	.00	.00	.00	500.00	.00
10-555-0-5315-2700-732	SCHOOL BUSES	105,640.00	.00	105,640.00	105,640.00	.00	100.00
10-555-0-5315-2700-890	MISCELLANEOUS - BUSSES/TRANSPORT	1,000.00	.00	.00	.00	1,000.00	.00
10-555-0-5315-5000-830	BUS NOTES PAYABLE INTEREST	1,845.00	.00	.00	.00	1,845.00	.00
10-555-0-5315-5000-840	BUS NOTES PAYABLE PRINCIPAL	51,345.00	.00	11,464.46	11,464.46	39,880.54	22.33
	91 Expenditures	**436,030.00**	**8,140.11**	**236,568.30**	**236,568.30**	**191,321.59**	**56.12**

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For 07/01/19 - 12/31/19
Periods 00 - 06

Wayne School District

Income Statement

TRUST LANDS

Page No 1

FPROF01A

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Account No/ Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
034 DISTRICT OFFICE						
81 Revenues						
10-034-0-5420-3500-999 STATE MSP - LAND TRUST	240,579.00	.00	227,673.00	227,673.00	12,906.00	94.64
81 Revenues	**240,579.00**	**.00**	**227,673.00**	**227,673.00**	**12,906.00**	**94.64**

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
108	HANKSVILLE ELEMENTARY						
91	Expenditures						
10-108-0-5420-1000-161	Salaries - Aides - Trust Lands	1,300.00	.00	5.00	5.00	1,295.00	.38
10-108-0-5420-1000-220	FICA Payroll Taxes	140.00	.00	.38	.38	139.62	.27
10-108-0-5420-1000-612	SUPPLIES - TRUST LANDS-HES	.00	.00	46.40	46.40	-46.40	.00
10-108-0-5420-1000-650	TECH. SUPPLIES - LAND TRUST-HES	3,039.00	.00	.00	.00	3,039.00	.00
10-108-0-5420-1000-670	SOFTWARE - TRUST LANDS-HES	54.00	.00	.00	.00	54.00	.00
	91 Expenditures	**4,533.00**	**.00**	**51.78**	**51.78**	**4,481.22**	**1.14**

Wayne School District

Income Statement

TRUST LANDS

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
112	LOA ELEMENTARY						
91	Expenditures						
10-112-0-5420-1000-131	Salaries - Teachers - Trust Lands	14,500.00	.00	4,807.64	4,807.64	9,692.36	33.16
10-112-0-5420-1000-161	Salaries - Aides - Trust Lands	32,900.00	.00	14,700.92	14,700.92	18,199.08	44.68
10-112-0-5420-1000-210	State Retirement	3,200.00	.00	1,138.94	1,138.94	2,061.06	35.59
10-112-0-5420-1000-220	FICA Payroll Taxes	3,200.00	.00	1,488.54	1,488.54	1,711.46	46.52
10-112-0-5420-1000-240	Insurance Benefits	4,200.00	.00	1,355.04	1,355.04	2,844.96	32.26
10-112-0-5420-1000-340	PROF.SERVICES - LAND TRUST-LES	1,500.00	.00	500.00	500.00	1,000.00	33.33
10-112-0-5420-1000-612	SUPPLIES - TRUST LANDS-LES	3,500.00	.00	198.00	198.00	3,302.00	5.66
10-112-0-5420-1000-641	BOOKS - LAND TRUST-LES	13,500.00	.00	.00	.00	13,500.00	.00
10-112-0-5420-1000-650	TECH. SUPPLIES - LAND TRUST-LES	24,191.00	.00	2,818.79	2,818.79	21,372.21	11.65
10-112-0-5420-1000-670	SOFTWARE - TRUSTLANDS-LES	5,000.00	.00	3,271.40	3,271.40	1,728.60	65.43
	91 Expenditures	**105,691.00**	**.00**	**30,279.27**	**30,279.27**	**75,411.73**	**28.65**

Wayne School District

Income Statement

FPROF01A

TRUST LANDS

10-5

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
302	WAYNE MIDDLE SCHOOL						
91	Expenditures						
10-302-0-5420-1000-131	Salaries - Teachers - Trust Lands	10,800.00	.00	2,680.32	2,680.32	8,119.68	24.82
10-302-0-5420-1000-161	Salaries - Aides - Trust Lands	20,400.00	.00	9,703.38	9,703.38	10,696.62	47.57
10-302-0-5420-1000-210	State Retirement	2,400.00	.00	634.96	634.96	1,765.04	26.46
10-302-0-5420-1000-220	FICA Payroll Taxes	2,600.00	.00	945.29	945.29	1,654.71	36.36
10-302-0-5420-1000-641	BOOKS - LAND TRUST-WMS	.00	.00	820.59	820.59	-820.59	.00
10-302-0-5420-1000-650	TECH. SUPPLIES - LAND TRUST-WMS	18,959.00	.00	387.00	387.00	18,572.00	2.04
10-302-0-5420-1000-670	SOFTWARE - TRUST LANDS-WMS	2,612.00	.00	2,612.00	2,612.00	.00	100.00
	91 Expenditures	**57,771.00**	**.00**	**17,783.54**	**17,783.54**	**39,987.46**	**30.78**

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
704	WAYNE HIGH SCHOOL						
91	Expenditures						
10-704-0-5420-1000-131	Salaries - Teachers - Trust Lands	7,400.00	.00	1,595.00	1,595.00	5,805.00	21.55
10-704-0-5420-1000-132	Salaries - Substitute - Trust Lands	12,100.00	.00	.00	.00	12,100.00	.00
10-704-0-5420-1000-161	Salaries - Aides - Trust Lands	.00	.00	162.97	162.97	-162.97	.00
10-704-0-5420-1000-210	State Retirement	1,700.00	.00	319.32	319.32	1,380.68	18.78
10-704-0-5420-1000-220	FICA Payroll Taxes	1,800.00	.00	134.48	134.48	1,665.52	7.47
10-704-0-5420-1000-240	Insurance Benefits	3,000.00	.00	314.99	314.99	2,685.01	10.50
10-704-0-5420-1000-340	PROFESSIONAL SERVICES - LAND TRUST-WHS	6,500.00	.00	500.00	500.00	6,000.00	7.69
10-704-0-5420-1000-612	SUPPLIES - TRUST LANDS-WHS	29,500.00	.00	9,085.16	9,085.16	20,414.84	30.80
10-704-0-5420-1000-650	TECH. SUPPLIES - LAND TRUST-WHS	10,584.00	278.00	.00	.00	10,306.00	2.63
10-704-0-5420-1000-670	SOFTWARE - TRUST LANDS-WHS	.00	.00	151.00	151.00	-151.00	.00
	91 Expenditures	**72,584.00**	**278.00**	**12,262.92**	**12,262.92**	**60,043.08**	**17.28**

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Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
81 Revenues							
10-034-0-1205-3100-999	STATE MSP - SPECIAL ED ADD ON WPU	324,453.00	.00	90,809.35	90,809.35	233,643.65	27.99
10-034-0-1210-3100-999	STATE MSP - SPECIAL ED SELF CONTAINED	7,064.00	.00	2,943.34	2,943.34	4,120.66	41.67
10-034-0-1220-3100-999	STATE MSP - SPECIAL ED EXT. YEAR	3,093.00	.00	1,289.01	1,289.01	1,803.99	41.68
10-034-0-1225-3100-999	STATE MSP - SPECIAL ED STATE PROG	4,390.00	.00	1,829.36	1,829.36	2,560.64	41.67
10-034-0-7524-4524-999	FEDERAL - SPECIAL ED/IDEA	91,000.00	.00	.00	.00	91,000.00	.00
	81 Revenues	**430,000.00**	**.00**	**96,871.06**	**96,871.06**	**333,128.94**	**22.53**
91 Expenditures							
10-112-0-1205-1000-131	Salaries - Teachers - Special Ed	59,000.00	.00	19,372.15	19,372.15	39,627.85	32.83
10-302-0-1205-1000-131	Salaries - Teachers - Special Ed	40,000.00	.00	13,738.60	13,738.60	26,261.40	34.35
10-704-0-1205-1000-131	Salaries - Teachers - Special Ed	58,500.00	.00	18,904.86	18,904.86	39,595.14	32.32
10-112-0-1205-1000-132	Salaries - Substitute - Special Ed	500.00	.00	85.31	85.31	414.69	17.06
10-302-0-1205-1000-132	Salaries - Substitute - Special Ed	500.00	.00	112.70	112.70	387.30	22.54
10-704-0-1205-43-132	Salaries - Substitute - Special Ed	500.00	.00	117.15	117.15	382.85	23.43
10-112-0-1205-1000-210	State Retirement	13,100.00	.00	4,589.28	4,589.28	8,510.72	35.03
10-302-0-1205-1000-210	State Retirement	8,800.00	.00	2,832.49	2,832.49	5,967.51	32.19
10-704-0-1205-1000-210	State Retirement	13,000.00	.00	3,784.77	3,784.77	9,215.23	29.11
10-112-0-1205-1000-220	FICA Payroll Taxes	4,500.00	.00	1,488.42	1,488.42	3,011.58	33.08
10-302-0-1205-1000-220	FICA Payroll Taxes	3,100.00	.00	1,059.60	1,059.60	2,040.40	34.18
10-704-0-1205-1000-220	FICA Payroll Taxes	4,500.00	.00	1,455.18	1,455.18	3,044.82	32.34
10-112-0-1205-1000-240	Insurance Benefits	16,800.00	.00	5,420.00	5,420.00	11,380.00	32.26
10-302-0-1205-1000-240	Insurance Benefits	1,400.00	.00	336.00	336.00	1,064.00	24.00
10-704-0-1205-1000-240	Insurance Benefits	24,500.00	.00	7,980.00	7,980.00	16,520.00	32.57
10-108-0-1205-1000-340	PROFESSIONAL SERVICES - SPECIAL ED-HES	2,500.00	.00	225.00	225.00	2,275.00	9.00
10-112-0-1205-1000-340	PROFESSIONAL SERVICES - SPECIAL ED-LES	5,000.00	.00	.00	.00	5,000.00	.00
10-302-0-1205-1000-340	PROFESSIONAL SERVICES - SPECIAL ED-WMS	2,500.00	.00	.00	.00	2,500.00	.00
10-704-0-1205-1000-340	PROFESSIONAL SERVICES - SPECIAL ED-WHS	2,500.00	.00	125.00	125.00	2,375.00	5.00
10-108-0-1205-1000-612	SUPPLIES - SPECIAL ED-HES	200.00	.00	193.02	193.02	6.98	96.51
10-112-0-1205-1000-612	SUPPLIES - SPECIAL ED-LES	1,000.00	.00	341.79	341.79	658.21	34.18
10-302-0-1205-1000-612	SUPPLIES - SPECIAL ED-WMS	800.00	149.95	395.71	395.71	254.34	68.21
10-704-0-1205-1000-612	SUPPLIES - SPECIAL ED-WHS	1,000.00	.00	573.21	573.21	426.79	57.32

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91	Expenditures						
10-034-0-1205-2200-115	Salaries - Special Ed Supervisor	33,000.00	.00	14,516.02	14,516.02	18,483.98	43.99
10-034-0-1205-2200-210	State Retirement	3,300.00	.00	3,286.17	3,286.17	13.83	99.58
10-034-0-1205-2200-220	FICA Payroll Taxes	2,500.00	.00	1,061.43	1,061.43	1,438.57	42.46
10-034-0-1205-2200-240	Insurance Benefits	12,300.00	.00	3,990.00	3,990.00	8,310.00	32.44
10-034-0-1205-2200-340	PROFESSIONAL SERVICES - SPECIAL ED-DO	.00	.00	18.16	18.16	-18.16	.00
10-112-0-1205-2200-580	TRAVEL - SPECIAL ED-LES	1,000.00	.00	79.94	79.94	920.06	7.99
10-302-0-1205-2200-580	TRAVEL - SPECIAL ED-WMS	1,000.00	.00	149.95	149.95	850.05	15.00
10-704-0-1205-2200-580	TRAVEL - SPECIAL ED-WHS	1,000.00	.00	.00	.00	1,000.00	.00
10-034-0-1205-2400-270	Workers Compensation Insurance	1,200.00	.00	972.00	972.00	228.00	81.00
10-034-0-1205-2400-340	PROFESSIONAL SERVICES - ADMIN CONSULTING	11,000.00	.00	1,100.00	1,100.00	9,900.00	10.00
10-034-0-1205-2400-580	TRAVEL - SPECIAL ED-DO	6,000.00	.00	662.12	662.12	5,337.88	11.04
10-034-0-1205-2400-612	SUPPLIES - SPECIAL ED-DO	2,000.00	306.70	653.39	653.39	1,039.91	48.00
10-112-0-1220-1000-161	Salaries - Aides - Ext. Contract	450.00	.00	115.16	115.16	334.84	25.59
10-112-0-1220-1000-220	FICA Payroll Taxes	50.00	.00	8.81	8.81	41.19	17.62
10-108-0-7524-1000-161	Salaries - Aides - IDEA	4,900.00	.00	2,908.38	2,908.38	1,991.62	59.35
10-112-0-7524-1000-161	Salaries - Aides - IDEA	12,400.00	.00	7,115.53	7,115.53	5,284.47	57.38
10-302-0-7524-1000-161	Salaries - Aides - IDEA	12,000.00	.00	6,805.67	6,805.67	5,194.33	56.71
10-704-0-7524-1000-161	Salaries - Aides - IDEA	15,600.00	.00	4,300.98	4,300.98	11,299.02	27.57
10-108-0-7524-1000-220	FICA Payroll Taxes	400.00	.00	222.49	222.49	177.51	55.62
10-112-0-7524-1000-220	FICA Payroll Taxes	1,000.00	.00	541.66	541.66	458.34	54.17
10-302-0-7524-1000-220	FICA Payroll Taxes	1,000.00	.00	520.61	520.61	479.39	52.06
10-704-0-7524-1000-220	FICA Payroll Taxes	1,300.00	.00	329.04	329.04	970.96	25.31
10-704-0-7524-1000-270	Workers Compensation Insurance	400.00	.00	227.00	227.00	173.00	56.75
10-108-0-7524-1000-340	PROF.SERVICES - IDEA-HES	2,000.00	.00	5,040.03	5,040.03	-3,040.03	252.00
10-112-0-7524-1000-340	PROF.SERVICES - IDEA-LES	20,000.00	.00	15,141.98	15,141.98	4,858.02	75.71

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Wayne School District

Income Statement

SPECIAL EDUCATION - STATE & IDEA

FPROF01A

10-SPED

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91	Expenditures						
10-302-0-7524-1000-340	PROF.SERVICES - IDEA-WMS	10,000.00	.00	6,805.67	6,805.67	3,194.33	68.06
10-704-0-7524-1000-340	PROF.SERVICES - IDEA-WHS	10,000.00	.00	4,810.44	4,810.44	5,189.56	48.10
10-034-0-7524-2400-340	PROF.ADMIN.SERVICES - IDEA-DO	.00	.00	3,633.69	3,633.69	-3,633.69	.00
	91 **Expenditures**	**430,000.00**	**456.65**	**168,146.56**	**168,146.56**	**261,396.79**	**39.21**

Account No/ Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
81 **Revenues**						
10-030-0-1215-1110-999 PROPERTY TAX	23,800.00	.00	.00	.00	23,800.00	.00
10-034-0-1215-3100-999 STATE MSP - PRESCHOOL	25,900.00	.00	10,817.05	10,817.05	15,082.95	41.76
10-108-0-1215-1990-999 LOCAL - PRESCHOOL TUITION HES	200.00	.00	.00	.00	200.00	.00
10-112-0-1215-1990-999 LOCAL - PRESCHOOL TUITION LES	5,000.00	.00	3,075.10	3,075.10	1,924.90	61.50
10-034-0-7522-4522-999 FEDERAL - PRESCHOOL/IDEA	5,100.00	.00	.00	.00	5,100.00	.00
81 **Revenues**	**60,000.00**	**.00**	**13,892.15**	**13,892.15**	**46,107.85**	**23.15**
91 **Expenditures**						
10-112-0-1215-1000-131 Salaries - Teachers - Preschool	36,400.00	.00	11,916.71	11,916.71	24,483.29	32.74
10-112-0-1215-1000-132 Salaries - Substitute - Preschool	500.00	.00	194.18	194.18	305.82	38.84
10-112-0-1215-1000-161 Salaries - Aides - Preschool	4,000.00	.00	.00	.00	4,000.00	.00
10-112-0-1215-1000-210 State Retirement	8,000.00	.00	2,823.06	2,823.06	5,176.94	35.29
10-112-0-1215-1000-220 FICA Payroll Taxes	3,000.00	.00	917.71	917.71	2,082.29	30.59
10-108-0-1215-1000-340 PROFESSIONAL SERV - SPED PRESCHOOL-HES	500.00	.00	126.22	126.22	373.78	25.24
10-112-0-1215-1000-340 PROFESSIONAL SERV - SPED PRESCHOOL-LES	1,000.00	.00	150.20	150.20	849.80	15.02
10-108-0-1215-1000-612 SUPPLIES - PRESCHOOL-HES	500.00	40.00	132.95	132.95	327.05	34.59
10-112-0-1215-1000-612 SUPPLIES - PRESCHOOL-LES	1,000.00	90.47	178.86	178.86	730.67	26.93
10-112-0-1215-2200-580 TRAVEL - PRESCHOOL-LES	.00	.00	8.86	8.86	-8.86	.00
10-108-0-7522-1000-161 Salaries - Aides - IDEA Preschool	2,000.00	.00	1,425.59	1,425.59	574.41	71.28
10-112-0-7522-1000-161 Salaries - Aides - IDEA Preschool	2,700.00	.00	2,209.89	2,209.89	490.11	81.85
10-108-0-7522-1000-220 FICA Payroll Taxes	200.00	.00	108.80	108.80	91.20	54.40
10-112-0-7522-1000-220 FICA Payroll Taxes	200.00	.00	169.07	169.07	30.93	84.54
91 **Expenditures**	**60,000.00**	**130.47**	**20,362.10**	**20,362.10**	**39,507.43**	**34.15**
10-108-0-7522-1000-210 STATE RETIREMENT	.00	.00	101.81	101.81	-101.81	.00
	.00	**.00**	**101.81**	**101.81**	**-101.81**	**.00**

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Wayne School District

Income Statement

CTE

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
81	Revenues						
10-030-0-6000-3100-999	STATE MSP - CTE ADD ON	-255,219.00	.00	.00	.00	-255,219.00	.00
10-034-0-6000-3100-999	STATE MSP - CTE ADD ON	255,219.00	.00	106,498.16	106,498.16	148,720.84	41.73
10-030-0-6100-1110-999	PROPERTY TAX	13,687.00	.00	.00	.00	13,687.00	.00
10-030-0-6100-3100-999	STATE MSP - CTE ADD ON	85,953.00	.00	.00	.00	85,953.00	.00
10-034-0-6100-1990-999	LOCAL - SNOW COLLEGE OUTREACH	17,500.00	.00	.00	.00	17,500.00	.00
10-034-0-6100-3100-999	STATE MSP - CTE SUMMER AG	17,660.00	.00	7,358.34	7,358.34	10,301.66	41.67
10-030-0-6200-1110-999	PROPERTY TAX	2,300.00	.00	.00	.00	2,300.00	.00
10-030-0-6200-3100-999	STATE MSP - CTE ADD ON	20,300.00	.00	.00	.00	20,300.00	.00
10-030-0-6300-1110-999	PROPERTY TAX	15,500.00	.00	.00	.00	15,500.00	.00
10-030-0-6300-3100-999	STATE MSP - CTE ADD ON	11,100.00	.00	.00	.00	11,100.00	.00
10-030-0-6400-1110-999	PROPERTY TAX	28,400.00	.00	.00	.00	28,400.00	.00
10-030-0-6400-3100-999	STATE MSP - CTE ADD ON	59,200.00	.00	.00	.00	59,200.00	.00
10-030-0-6500-1110-999	PROPERTY TAX	24,100.00	.00	.00	.00	24,100.00	.00
10-030-0-6500-3100-999	STATE MSP - CTE ADD ON	24,000.00	.00	.00	.00	24,000.00	.00
10-030-0-6600-1110-999	PROPERTY TAX	22,900.00	.00	.00	.00	22,900.00	.00
10-030-0-6600-3100-999	STATE MSP - CTE ADD ON	36,100.00	.00	.00	.00	36,100.00	.00
10-034-0-6600-1990-999	LOCAL - SNOW COLLEGE OUTREACH	17,500.00	.00	.00	.00	17,500.00	.00
10-030-0-6900-1110-999	PROPERTY TAX	601.00	.00	.00	.00	601.00	.00
10-030-0-6900-3100-999	STATE MSP - CTE ADD ON	18,566.00	.00	.00	.00	18,566.00	.00
10-034-0-6900-3100-999	STATE MSP - TECH ORG AND SKILL CERT	9,833.00	.00	4,639.72	4,639.72	5,193.28	47.19
10-034-0-6901-3100-999	STATE MSP - CCA SUPPLIES	4,550.00	.00	1,865.68	1,865.68	2,684.32	41.00
10-030-0-6902-1110-999	PROPERTY TAX	179.00	.00	.00	.00	179.00	.00
10-034-0-6902-3100-999	STATE MSP - WORKBASED LEARNING	6,721.00	.00	2,798.60	2,798.60	3,922.40	41.64
10-034-0-6903-3100-999	STATE MSP - COMP GUIDANCE	40,000.00	.00	16,666.66	16,666.66	23,333.34	41.67
	81 Revenues	**476,650.00**	**.00**	**139,827.16**	**139,827.16**	**336,822.84**	**29.34**
91	Expenditures						
10-302-0-6001-1000-612	SUPPLIES - CCA BUSINESS-WMS	2,386.07	.00	.00	.00	2,386.07	.00
10-302-0-6002-1000-612	SUPPLIES - CCA HOME EC-WMS	.00	.00	93.95	93.95	-93.95	.00

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Wayne School District

Income Statement

CTE

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Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91	Expenditures						
10-302-0-6003-1000-612	SUPPLIES - CCA TRADE-WMS	2,303.25	239.41	792.69	792.69	1,271.15	44.81
10-034-0-6043-2200-612	SUPPLIES - CTE	4,668.05	.00	.00	.00	4,668.05	.00
10-704-0-6100-1000-131	Salaries - Teachers - Voc Ag	63,600.00	.00	20,006.64	20,006.64	43,593.36	31.46
10-704-0-6100-1000-132	Salaries - Substitute - Vo Ag	1,500.00	.00	817.54	817.54	682.46	54.50
10-704-0-6100-1000-210	State Retirement	14,100.00	.00	4,739.58	4,739.58	9,360.42	33.61
10-704-0-6100-1000-220	FICA Payroll Taxes	4,800.00	.00	1,593.07	1,593.07	3,206.93	33.19
10-704-0-6100-1000-240	Insurance Benefits	24,600.00	.00	7,980.00	7,980.00	16,620.00	32.44
10-704-0-6100-1000-612	SUPPLIES - VOC AG-WHS	5,835.43	.00	158.99	158.99	5,676.44	2.72
10-704-0-6100-1000-860	Indirect Costs	14,500.00	.00	.00	.00	14,500.00	.00
10-704-0-6100-2200-580	TRAVEL - CTE-WHS	4,000.00	.00	4,037.72	4,037.72	-37.72	100.94
10-704-0-6200-1000-131	Salaries - Teachers - Commercial Art	13,500.00	.00	6,286.64	6,286.64	7,213.36	46.57
10-704-0-6200-1000-132	Salaries - Substitute - Commercial Art	200.00	.00	.00	.00	200.00	.00
10-704-0-6200-1000-210	State Retirement	3,000.00	.00	1,067.15	1,067.15	1,932.85	35.57
10-704-0-6200-1000-220	FICA Payroll Taxes	1,000.00	.00	471.93	471.93	528.07	47.19
10-704-0-6200-1000-240	Insurance Benefits	500.00	.00	111.99	111.99	388.01	22.40
10-704-0-6200-1000-612	SUPPLIES - COMMERCIAL ART-WHS	1,660.36	.00	.00	.00	1,660.36	.00
10-704-0-6200-1000-860	Indirect Costs	2,400.00	.00	.00	.00	2,400.00	.00
10-704-0-6200-2200-580	TRAVEL - CTE - COMMERCIAL ART	200.00	.00	.00	.00	200.00	.00
10-704-0-6300-1000-612	SUPPLIES - APPLIED SCIENCE-WHS	400.00	.00	.00	.00	400.00	.00

Wayne School District

Income Statement

CTE

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91 Expenditures							
10-704-0-6300-1000-860	Indirect Costs	2,900.00	.00	.00	.00	2,900.00	.00
10-704-0-6300-2200-580	TRAVEL - HOSA-WHS	200.00	.00	.00	.00	200.00	.00
10-704-0-6305-1000-131	Salaries - Teachers - Hlth/Sci Overview	7,100.00	.00	2,365.00	2,365.00	4,735.00	33.31
10-704-0-6305-1000-132	Salaries - Substitute	200.00	.00	15.48	15.48	184.52	7.74
10-704-0-6305-1000-210	State Retirement	1,600.00	.00	560.28	560.28	1,039.72	35.02
10-704-0-6305-1000-220	FICA Payroll Taxes	600.00	.00	182.12	182.12	417.88	30.35
10-704-0-6305-1000-240	Insurance Benefits	2,100.00	.00	677.48	677.48	1,422.52	32.26
10-704-0-6305-1000-612	SUPPLIES - HLTH SCI OVRVW-WHS	1,398.00	.00	.00	.00	1,398.00	.00
10-704-0-6310-1000-131	Salaries - Teachers - EMT	8,900.00	.00	.00	.00	8,900.00	.00
10-704-0-6310-1000-132	Salaries - Substitute	200.00	.00	.00	.00	200.00	.00
10-704-0-6310-1000-220	FICA Payroll Taxes	600.00	.00	.00	.00	600.00	.00
10-704-0-6310-1000-612	SUPPLIES - EMT-WHS	520.00	.00	.00	.00	520.00	.00
10-704-0-6400-1000-131	Salaries - Teachers - Home Ec	43,600.00	.00	14,766.00	14,766.00	28,834.00	33.87
10-704-0-6400-1000-132	Salaries - Substitute	1,500.00	.00	136.05	136.05	1,363.95	9.07
10-704-0-6400-1000-210	State Retirement	9,700.00	.00	3,498.07	3,498.07	6,201.93	36.06
10-704-0-6400-1000-220	FICA Payroll Taxes	3,400.00	.00	1,139.97	1,139.97	2,260.03	33.53
10-704-0-6400-1000-240	Insurance Benefits	12,600.00	.00	4,065.00	4,065.00	8,535.00	32.26
10-704-0-6400-1000-612	SUPPLIES - HOME EC-WHS	2,841.34	.00	1,009.49	1,009.49	1,831.85	35.53
10-704-0-6400-1000-860	Indirect Costs	9,400.00	.00	.00	.00	9,400.00	.00

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91	Expenditures						
10-704-0-6400-2200-580	TRAVEL - FACS-WHS	2,400.00	.00	.00	.00	2,400.00	.00
10-704-0-6500-1000-131	Salaries - Teachers - Business	22,000.00	.00	7,311.00	7,311.00	14,689.00	33.23
10-704-0-6500-1000-132	Salaries - Substitute	200.00	.00	88.28	88.28	111.72	44.14
10-704-0-6500-1000-210	State Retirement	7,900.00	.00	1,732.00	1,732.00	6,168.00	21.92
10-704-0-6500-1000-220	FICA Payroll Taxes	1,700.00	.00	541.94	541.94	1,158.06	31.88
10-704-0-6500-1000-240	Insurance Benefits	9,200.00	.00	2,992.50	2,992.50	6,207.50	32.53
10-704-0-6500-1000-612	SUPPLIES - BUSINESS-WHS	1,660.00	.00	76.06	76.06	1,583.94	4.58
10-704-0-6500-1000-860	Indirect Costs	5,200.00	.00	.00	.00	5,200.00	.00
10-704-0-6500-2200-580	TRAVEL - CTE-WHS	200.00	.00	.00	.00	200.00	.00
10-704-0-6600-1000-131	Salaries - Teachers - Trade	38,200.00	.00	12,718.64	12,718.64	25,481.36	33.29
10-704-0-6600-1000-132	Salaries - Substitute	500.00	.00	383.50	383.50	116.50	76.70
10-704-0-6600-1000-210	State Retirement	7,700.00	.00	2,546.28	2,546.28	5,153.72	33.07
10-704-0-6600-1000-220	FICA Payroll Taxes	3,000.00	.00	956.71	956.71	2,043.29	31.89
10-704-0-6600-1000-240	Insurance Benefits	17,500.00	.00	5,699.96	5,699.96	11,800.04	32.57
10-704-0-6600-1000-612	SUPPLIES - TRADE-WHS	1,177.50	.00	301.66	301.66	875.84	25.62
10-704-0-6600-1000-860	Indirect Costs	8,200.00	.00	.00	.00	8,200.00	.00
10-704-0-6600-1000-890	MISCELLANEOUS - TRADE-WHS	.00	.00	82.69	82.69	-82.69	.00
10-704-0-6600-2200-580	TRAVEL - TRADE-WHS	500.00	.00	525.75	525.75	-25.75	105.15
10-704-0-6902-1000-131	Salaries - Teachers - Work Based Learnin	3,600.00	.00	1,169.64	1,169.64	2,430.36	32.49

Wayne School District

Income Statement

CTE

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91 Expenditures							
10-704-0-6902-1000-210	State Retirement	800.00	.00	277.12	277.12	522.88	34.64
10-704-0-6902-1000-220	FICA Payroll Taxes	300.00	.00	89.48	89.48	210.52	29.83
10-704-0-6902-1000-240	Insurance Benefits	1,500.00	.00	442.88	442.88	1,057.12	29.53
10-704-0-6902-1000-860	Indirect Costs	700.00	.00	.00	.00	700.00	.00
10-704-0-6903-1000-860	Indirect Costs	4,300.00	.00	.00	.00	4,300.00	.00
10-704-0-6903-2120-142	Salaries - Guidance Personnel	20,600.00	.00	6,823.64	6,823.64	13,776.36	33.12
10-704-0-6903-2120-210	State Retirement	4,700.00	.00	1,616.50	1,616.50	3,083.50	34.39
10-704-0-6903-2120-220	FICA Payroll Taxes	1,700.00	.00	522.03	522.03	1,177.97	30.71
10-704-0-6903-2120-240	Insurance Benefits	8,700.00	.00	2,583.55	2,583.55	6,116.45	29.70
10-034-0-6913-2400-310	ADMIN.SERVICES - CTE-DO	28,000.00	.00	25,000.00	25,000.00	3,000.00	89.29
	91 Expenditures	**476,650.00**	**239.41**	**151,054.64**	**151,054.64**	**325,355.95**	**31.74**

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91	Expenditures						
21-302-0-0020-1000-612	WMS Art Supplies FEES	235.00	.00	8.99	8.99	226.01	3.83
21-302-0-0020-1000-890	WMS Art Supplies	271.89	.00	148.57	148.57	123.32	54.64
21-704-0-0020-1000-890	WHS Art Poster Fundraiser	593.66	.00	.00	.00	593.66	.00
21-302-0-0050-1000-650	TECH SUPPLIES - IPAD ACCOUNT-WMS	14,073.39	.00	1,179.74	1,179.74	12,893.65	8.38
21-704-0-0050-1000-650	TECH SUPPLIES - IPAD ACCOUNT-WHS	18,338.97	.00	341.00	341.00	17,997.97	1.86
21-704-0-0057-1000-890	WHS Sterling Scholar	161.42	.00	.00	.00	161.42	.00
21-704-0-0058-1000-890	WHS National Honor Society	450.33	.00	.00	.00	450.33	.00
21-704-0-0113-1000-890	WHS Speech and Debate	2,101.05	.00	.00	.00	2,101.05	.00
21-704-0-0114-1000-890	WHS Drama	3,107.92	.00	.00	.00	3,107.92	.00
21-302-0-0181-1000-612	WMS Band FEES	1,295.00	.00	.00	.00	1,295.00	.00
21-704-0-0181-1000-612	WHS Band FEES	140.00	.00	170.00	170.00	-30.00	121.43
21-302-0-0181-1000-890	WMS Band	9,516.03	3.04	1,939.05	1,939.05	7,573.94	20.41
21-704-0-0181-1000-890	WHS Band	3,802.63	.00	1,154.75	1,154.75	2,647.88	30.37
21-704-0-0182-1000-612	WHS Choir FEES	30.00	.00	.00	.00	30.00	.00
21-704-0-0182-1000-890	WHS Choir	3,995.27	.00	2,710.64	2,710.64	1,284.63	67.85
21-704-0-0185-1000-890	WHS School Musical	1,266.82	.00	1,053.59	1,053.59	213.23	83.17
21-302-0-0200-1000-615	WMS PE Uniform Fees	50.00	.00	.00	.00	50.00	.00
21-704-0-0201-1000-890	WHS Dance Club	278.69	.00	.00	.00	278.69	.00
21-704-0-0202-1000-890	WHS Clay Target Club	459.84	.00	.00	.00	459.84	.00
21-302-0-0205-1000-612	WMS Lifetime Activities FEES	90.00	.00	.00	.00	90.00	.00
21-704-0-0230-1000-890	WHS Student Sports Account	18,612.80	.00	2,059.85	2,059.85	16,552.95	11.07
21-704-0-0231-1000-890	WHS Golf	134.00	40.00	.00	.00	94.00	29.85

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Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91 Expenditures							
21-704-0-0232-1000-612	WHS Baseball FEES	2,320.00	.00	1,968.38	1,968.38	351.62	84.84
21-704-0-0232-1000-890	WHS Baseball	2,848.97	.00	2,428.81	2,428.81	420.16	85.25
21-704-0-0233-1000-612	WHS Girls Basketball FEES	1,700.00	123.90	60.00	60.00	1,516.10	10.82
21-704-0-0233-1000-890	WHS Girls Basketball	4,489.03	2,300.00	200.00	200.00	1,989.03	55.69
21-704-0-0234-1000-612	WHS Boys Basketball FEES	1,375.00	.00	68.98	68.98	1,306.02	5.02
21-704-0-0234-1000-890	WHS Boys Basketball	7,580.58	2,200.00	2,149.37	2,149.37	3,231.21	57.38
21-704-0-0236-1000-890	WHS Football	10,824.71	.00	.00	.00	10,824.71	.00
21-704-0-0240-1000-890	WHS Softball	7,219.20	1,000.00	3,321.88	3,321.88	2,897.32	59.87
21-704-0-0242-1000-612	WHS Volleyball FEES	3,186.00	1,985.25	1,358.16	1,358.16	-157.41	104.94
21-704-0-0242-1000-890	WHS Volleyball	11,795.13	.00	4,783.97	4,783.97	7,011.16	40.56
21-704-0-0243-1000-612	WHS Cross Country FEES	450.00	.00	280.40	280.40	169.60	62.31
21-704-0-0243-1000-890	WHS Cross Country	2,518.36	.00	1,375.45	1,375.45	1,142.91	54.62
21-704-0-0244-1000-612	WHS Track FEES	176.00	.00	155.00	155.00	21.00	88.07
21-704-0-0244-1000-890	WHS Track	-286.37	.00	43.37	43.37	-329.74	-15.14
21-704-0-0245-1000-612	WHS Wrestling FEES	565.00	.00	315.00	315.00	250.00	55.75
21-704-0-0245-1000-890	WHS Wrestling	9,536.62	900.00	341.40	341.40	8,295.22	13.02
21-704-0-0249-1000-890	WHS Lettermen	150.11	.00	.00	.00	150.11	.00
21-704-0-0250-1000-890	WHS Yearbook	6,868.97	.00	2,966.22	2,966.22	3,902.75	43.18
21-704-0-0261-1000-612	WHS Cheerleaders FEES	2,807.83	.00	2,781.16	2,781.16	26.67	99.05

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Wayne School District

Income Statement

MISCELLANEOUS

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Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91 Expenditures							
21-704-0-0261-1000-890	WHS Cheerleaders	3,529.37	.00	2,445.49	2,445.49	1,083.88	69.29
21-704-0-0500-1000-890	WHS Scholarships	21,647.35	.00	334.50	334.50	21,312.85	1.55
21-704-0-0501-1000-890	WHS Scholarship-Peterson	6,860.18	.00	.00	.00	6,860.18	.00
21-704-0-0503-1000-890	WHS Scholarship-Brad Brian	900.00	.00	.00	.00	900.00	.00
21-704-0-0505-1000-890	WHS Scholarship-Dixe&Joe Bowler	4,000.00	.00	4,000.00	4,000.00	.00	100.00
21-108-0-2001-1000-890	HES General	224.37	.00	.00	.00	224.37	.00
21-112-0-2001-1000-890	LES General	9,494.74	.00	4,558.73	4,558.73	4,936.01	48.01
21-302-0-2001-1000-890	WMS General	9,778.97	5.49	627.99	627.99	9,145.49	6.48
21-704-0-2001-1000-890	WHS General	13,605.20	.00	346.31	346.31	13,258.89	2.55
21-108-0-2002-1000-890	HES Teacher	190.53	.00	.00	.00	190.53	.00
21-112-0-2002-1000-890	LES Teacher	1,015.25	.00	96.79	96.79	918.46	9.53
21-302-0-2002-1000-890	WMS Teacher	3,234.91	721.96	464.40	464.40	2,048.55	36.67
21-704-0-2002-1000-890	WHS Teacher	545.12	.00	221.32	221.32	323.80	40.60
21-108-0-2003-1000-890	HES Gold Medal	284.31	.00	.00	.00	284.31	.00
21-112-0-2003-1000-890	LES Boxtops	245.91	.00	.00	.00	245.91	.00
21-112-0-2004-1000-890	LES Playground Supplies	955.28	.00	445.56	445.56	509.72	46.64
21-108-0-2005-1000-890	HES Literacy	1,274.73	.00	.00	.00	1,274.73	.00
21-108-0-2006-1000-890	HES Tobacco Grant	1.25	.00	.00	.00	1.25	.00
21-704-0-2006-1000-890	WHS Concessions	4,093.81	1,248.86	2,366.40	2,366.40	478.55	88.31
21-112-0-2007-1000-890	LES Carnival	294.77	.00	208.20	208.20	86.57	70.63
21-302-0-2008-1000-890	WMS Library	664.06	.00	.00	.00	664.06	.00
21-302-0-2020-1000-518	WMS Activities FEES	1,400.00	.00	.00	.00	1,400.00	.00
21-704-0-2020-1000-518	WHS Activities FEES	1,411.50	.00	81.93	81.93	1,329.57	5.80
21-112-0-2020-1000-890	LES Activities	935.05	.00	.00	.00	935.05	.00
21-302-0-2020-1000-890	WMS Activities	22,091.91	613.07	14,072.12	14,072.12	7,406.72	66.47
21-704-0-2020-1000-890	WHS Activities	2,231.24	.00	588.39	588.39	1,642.85	26.37

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91 Expenditures							
21-704-0-2025-1000-890	WHS YCC Youth Group	655.65	.00	.00	.00	655.65	.00
21-704-0-2026-1000-890	WHS Anti-bullying	15.35	.00	.00	.00	15.35	.00
21-704-0-3602-1000-890	WHS Senior Class	4,204.93	.00	76.17	76.17	4,128.76	1.81
21-704-0-3603-1000-890	WHS Junior Class	3,228.17	.00	17.00	17.00	3,211.17	.53
21-704-0-3604-1000-890	WHS Sophomore Class	776.00	.00	26.40	26.40	749.60	3.40
21-704-0-3605-1000-890	WHS Freshman Class	407.50	.00	.00	.00	407.50	.00
21-704-0-3606-1000-890	WHS Student Government	883.01	.00	659.99	659.99	223.02	74.74
21-302-0-6001-1000-612	WMS CCA/CTE Business Supplies FEES	2,000.00	.00	.00	.00	2,000.00	.00
21-302-0-6003-1000-612	WMS CCA/CTE Trade Supplies FEES	896.31	.00	357.90	357.90	538.41	39.93
21-704-0-6100-1000-612	WHS Vo Ag FEES	385.00	.00	195.36	195.36	189.64	50.74
21-704-0-6100-1000-890	WHS Vo Ag	1,081.08	.00	828.29	828.29	252.79	76.62
21-704-0-6150-1000-518	WHS FFA FEES	365.00	.00	330.00	330.00	35.00	90.41
21-704-0-6150-1000-890	WHS FFA	12,350.02	.00	7,823.63	7,823.63	4,526.39	63.35
21-704-0-6200-1000-890	WHS Commercial Art	1,316.38	.00	895.11	895.11	421.27	68.00
21-704-0-6310-1000-612	WHS EMT FEES	90.00	.00	.00	.00	90.00	.00
21-704-0-6310-1000-890	WHS EMT	750.61	.00	.00	.00	750.61	.00
21-704-0-6350-1000-518	WHS HOSA FEES	40.00	.00	442.70	442.70	-402.70	1106.75
21-704-0-6350-1000-890	WHS HOSA	659.82	.00	355.78	355.78	304.04	53.92
21-704-0-6400-1000-612	WHS FACS FEES	.00	.00	952.29	952.29	-952.29	.00

Account No/ Description		Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
91 Expenditures							
21-704-0-6400-1000-890	WHS FACS	52.13	.00	48.78	48.78	3.35	93.57
21-704-0-6450-1000-518	WHS FCCLA FEES	550.00	.00	.00	.00	550.00	.00
21-704-0-6450-1000-890	WHS FCCLA	3,909.20	278.82	2,255.48	2,255.48	1,374.90	64.83
21-704-0-6500-1000-890	WHS Business	1,343.81	.00	286.58	286.58	1,057.23	21.33
21-704-0-6550-1000-890	WHS FBLA	373.62	.00	.00	.00	373.62	.00
21-704-0-6600-1000-612	WHS Trade FEES	1,145.00	.00	346.10	346.10	798.90	30.23
21-704-0-6600-1000-890	WHS Trade	2,403.97	77.04	1,388.83	1,388.83	938.10	60.98
21-704-0-9999-1000-890	BUDGET TRANSFER	143,987.78	.00	.00	.00	143,987.78	.00
	91 Expenditures	**449,910.00**	**11,497.43**	**83,508.25**	**83,508.25**	**354,904.32**	**21.12**

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2020 February

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
27	28	29	30	31	01	02
03	04	05	06 CUES Board Meeting (Capitol)	07 Superintendent Day on the Hill	08	09
10	11	12	13	14 School Board Day on the Hill	15	16
17	18	19	20 District Day on the Hill	21	22	23
24	25	26	27	28	29	01
02	03	Notes:				

Hanksville

HOW IS THE OVERALL SCORE CALCULATED?

POINTS WEIGHTED TO OVERALL SCORE

■	Achievement	37% (56 points possible)	19 points earned
■	Growth	37% (56 points possible)	56 points earned
■	English Learner Progress	9% (13 points possible)	NA
■	Growth of the Lowest 25%	17% (25 points possible)	NA
	Total:	112 points possible	75 points earned

View more info on the system >

View more info on the calculation >

View the District Report for this school or the State Report.

ACHIEVEMENT

Developing

English Language Arts	N < 10
Mathematics	N < 10
Science	N < 10

GROWTH

Exemplary

English Language Arts	ND	—
Mathematics	ND	—
Science	N < 10	—
Growth of Lowest 25%	N < 10	—

ENGLISH LEARNER PROGRESS

English Learners' Adequate Progress	ND
English Learners Reaching Proficiency	N < 10

EARLY LITERACY

Students Reading on Grade Level	N < 10
Students Making Typical or Better Progress	N < 10

View Details

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HOW IS THE OVERALL SCORE CALCULATED?

POINTS WEIGHTED TO OVERALL SCORE

■	Achievement	37% (56 points possible)	25 points earned
■	Growth	37% (56 points possible)	15 points earned
■	English Learner Progress	9% (13 points possible)	NA
■	Growth of the Lowest 25%	17% (25 points possible)	16 points earned
	Total:	137 points possible	56 points earned

View more info on the system >

View more info on the calculation >

ACHIEVEMENT

Typical

English Language Arts	39.1%
Mathematics	48.8%
Science	48.1%

View Details

GROWTH

Critical Needs

English Language Arts	35.5%	Low
Mathematics	29.5%	Low
Science	14.8%	Low
Growth of Lowest 25%	63.6%	Average

View Details

ENGLISH LEARNER PROGRESS

English Learners' Adequate Progress	ND
English Learners Reaching Proficiency	N < 10

EARLY LITERACY

Students Reading on Grade Level	48.4%
Students Making Typical or Better Progress	65.3%

View Details

Wayne Middle

HOW IS THE OVERALL SCORE
CALCULATED?

POINTS WEIGHTED TO OVERALL SCORE

■	Achievement	37% (56 points possible)	29 points earned
■	Growth	37% (56 points possible)	21 points earned
■	English Learner Progress	9% (13 points possible)	NA
■	Growth of the Lowest 25%	17% (25 points possible)	14 points earned
	Total:	137 points possible	64 points earned

View more info on the system >

View more info on the calculation >

Typical

ACHIEVEMENT

English Language Arts	47.9%
Mathematics	44.7%
Science	63.0%

View Details

Typical

GROWTH

English Language Arts	36.3%	Low
Mathematics	38.1%	Low
Science	39.5%	Average
Growth of Lowest 25%	56.3%	Average

View Details

ENGLISH LEARNER PROGRESS

English Learners' Adequate Progress	ND
English Learners Reaching Proficiency	N < 10

Wayne High

HOW IS THE OVERALL SCORE CALCULATED?

POINTS WEIGHTED TO OVERALL SCORE

■	Achievement	25% (56 points possible)	25 points earned
■	Growth	25% (56 points possible)	29 points earned
■	English Learner Progress	6% (13 points possible)	NA
■	Growth of the Lowest 25%	11% (25 points possible)	22 points earned
■	Postsecondary	33% (75 points possible)	60 points earned
	Total:	212 points possible	137 points earned

View more info on the system >

View more info on the calculation >

ACHIEVEMENT

Commendable

English Language Arts	59.6%
Mathematics	41.4%
Science	33.3%

View Details

GROWTH

Commendable

English Language Arts	49.0%	High
Mathematics	52.8%	High
Science	54.3%	High
Growth of Lowest 25%	89.7%	High

View Details

ENGLISH LEARNER PROGRESS

English Learners' Adequate Progress	ND
English Learners Reaching Proficiency	N < 10

POSTSECONDARY READINESS

Commendable

ACT 18+	56.3%
4-Year Graduation Rate	94.4%
Readiness Coursework	70.6%

View Details

Wayne School District Master Facilities Plan

Do our schools offer "safe, warm and dry" learning environments?

How can our buildings better support 21st century learning as we implement our Strategic Plan?

Will we have enough educational infrastructure to meet the needs of current students and the needs of the students in the future?

Why Create a Master Facilities Plan? Every school district has limited resources and no school district can do all the work that needs or would ideally be done. That's why it's essential for Wayne School District to understand our facility needs and prioritize expenditures to maintain safe buildings, to support 21st century learning in our schools, and to protect our community's investment in its facilities.

1. What is a long-range facility plan for school districts?

>It is a compilation of information, policies, and statistical data about a school district. It is organized to provide (1) a continuous basis for planning educational facilities that will meet the changing needs of a community; and (2) alternatives in allocating facility resources to achieve the district's goals and objectives. It is used for planning facilities needs for either pupil enrollment growth or decline.

2. Why should a school district develop and maintain a long-range facilities plan?

>By means of such a plan, a school district is enabled to:

1. Gather and organize factual information about a community from which present and future educational program needs can be determined.
2. Estimate pupil population as to numbers, ages, socioeconomic backgrounds, and ethnic composition so that facilities may be planned for and provided.
3. Make an objective appraisal of the quality and capacity of existing school facilities.

4. Make more effective decisions regarding the types, amounts, and quality of new and existing school facilities and the disposition of facilities during periods of declining enrollment.
5. Coordinate a program of total school and community planning.
6. Develop a system of educational program and facilities priorities as an integral part of the educational process.
7. Maintain a program of continuous comprehensive planning and financing of school facilities.

3. How can a plan be developed?

A plan can be developed by:

1. Making a commitment in the form of a school district board resolution.
2. Organizing a process that guarantees continuing analysis and evaluation of what is acceptable as the district's educational and cultural goals and objectives.
3. Expending a major effort through adequate staffing and financing.
4. Involving the right people at the proper time and defining functions and responsibilities in terms of particular areas of competency.
5. Providing leadership in problem-solving techniques through a system of communication and evaluation.
6. Recognizing that educational program and facilities planning are one integral part of the total educational process.
7. Anticipating community needs and maintaining contact with the ever-changing situations at the local level.

4. Who conducts the development of the plan?

When the school district governing board commits the district to initiate the plan, specific individuals should be designated to provide leadership and be responsible for its accomplishment and implementation. A planning committee should be named. Suggested representatives on the committee would be board members; community leaders; District Office staff; building principals; teachers; and classified personnel. Individual responsibilities should be specified, as well as time and financial commitments needed to develop the plan.

The planning committee functions as a management group and ensures total staff and community involvement in the development of the plan. Professional resources should be called on in particular areas of competency. The decisions of the planning committee should be documented as directives and distributed throughout the district.

Wayne School Board
2019-2020 Calendar

July 10   Wayne Middle School

August 7   Wayne Middle School

September 11   Wayne Middle School

October 9   Wayne High School (School Visit)

November 13   Wayne Middle School

December 11   Wayne Middle School (School Visit)

January 16   Wayne Middle School

February 12   Hanksville Elementary School (School Visit)

March 11   Wayne Middle School

April 8   Loa Elementary School (School Visit)

May 13   Wayne Middle School

June 10   Wayne Middle School

Wayne School Board
2020-2021 Calendar

July 8, 2020   Wayne Middle School

August 12, 2020   Wayne Middle School

September 9, 2020   Wayne Middle School

October 14, 2020   Wayne High (School Visit)

November 11, 2020   Wayne Middle School

December 9, 2020   Wayne Middle (School Visit)

January 20, 2021   Wayne Middle School

February 10, 2021   Hanksville Elementary (School Visit)

March 10, 2021   Wayne Middle School

April 14, 2021   Loa Elementary (School Visit)

May 12, 2021   Wayne Middle School

June 9, 2021   Wayne Middle School

WHS Track Schedule 2020

March 13th - 14th	Fri/Sat	Snow Canyon
March 21st	Saturday	Kanab
March 28th	Saturday	Carbon
April 4th	Saturday	Milford
April 8th (9th & 10th grade JV)	Wednesday	Kanab
April 17th	Friday	Richfield
April 18th	Saturday	North Sevier
April 24th	Friday	Carbon
TBD	Tuesday	Richfield Relays
May 1st - 2nd	Fri/Sat	BYU
May 6th	Wednesday	Region track at Panguitch
May 14th - 16th	Thurs./Fri./Sat.	State at BYU

Wayne High School
Softball Schedule
2020

March 10	Tuesday	Wayne @ Milford*	3:00
March 12	Thursday	Richfield @ Wayne*	3:00
March 17	Tuesday	Wayne @ Panguitch*	3:00
March 24	Tuesday	Wayne @ Piute	3:00
March 27	Friday	Millard @ Wayne	3:00
March 31	Tuesday	Wayne @ Gunnison	3:00
April 3	Friday	North Sevier @ Wayne	3:00
April 7	Tuesday	Piute @ Wayne	3:00
April 14	Tuesday	Wayne @ Millard	3:00
April 16	Thursday	Milford @ Wayne*	3:00
April 21	Tuesday	Gunnison @ Wayne	3:00
April 24	Friday	Wayne @ North Sevier	3:00

*Non Region Games

May 7 – 9	Thurs - Sat	State Tournament @ Spanish Fork

WAYNE COUNTY SCHOOL DISTRICT

Financial Statements

Year Ended June 30, 2019

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Year Ended June 30, 2019

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Independent Auditor's Report

Board of Education
Wayne County School District

Report on the Basic Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wayne County School District (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Basic Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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Squire is a dba registered to Squire & Company, PC, a certified public accounting firm.

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Opinions

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Wayne County School District as of June 30, 2019, 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.

Other Matters

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, and the related notes to the required supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the required supplementary information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund statements and schedules and other information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 3, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Aquin & Company, PC

Orem, Utah
September 3, 2019

Management's Discussion and Analysis

This section of our financial report of Wayne County School District (the District) presents management's discussion and analysis of our financial performance during the year ended June 30, 2019.

Financial Highlights

- Our net position is $7.9 million at the close of the most recent fiscal year.

- For the year, expenses are $0.9 million less than the $7.7 million generated in taxes and other revenues for governmental activities.

- Property tax revenue totals $1.8 million in 2019, an increase of $0.1 million from prior year. State and federal revenue total $5.4 million in 2019 or $0.6 million more than the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to our basic financial statements. Our basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a consolidated broad overview of our finances, in a manner like a private-sector business.

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

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

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

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. We, like other state and local governments, use fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All our funds are categorized as 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 our 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 our 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.

We maintain five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for our *general fund* and our *capital projects fund*, each of which are major funds. Data from our other three governmental funds are combined into a single, aggregated presentation. Individual fund data for each governmental fund is provided in the *combining and individual statements and schedules* section of this report.

We adopt an annual appropriated budget for our *general fund*. A budgetary comparison statement has been provided for our *general fund* to demonstrate compliance with this budget.

The basic governmental fund financial statements and reconciliations can be found on pages 14 through 18 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 19 through 33 of this report.

Additional Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning our progress in funding our obligation to provide pension benefits to our employees. This required supplementary information can be found on pages 34 to 36 of this report.

The combining and individual statements and schedules referred to earlier in connection with governmental funds are presented as supplementary information on pages 37 through 43 of this report.

To provide comparative data, selected financial, tax, and demographic information is provided as other information. This other information can be found on pages 44 through 50 of this report.

In accordance with regulatory requirements, compliance reports are provided on pages 51 through 55 of this report.

Government-Wide Financial Analysis

WAYNE COUNTY SCHOOL DISTRICT'S Net Position
June 30, 2019 and 2018
(in millions of dollars)

	Governmental activities 2019		Governmental activities 2018		Total change 2019-2018	
Current and other assets	$	7.9	$	6.7	$	1.2
Capital assets		4.8		4.9		(0.1)
Total assets		12.7		11.6		1.1
Deferred outflows of resources		1.1		1.0		0.1
Current and other liabilities		1.1		1.0		0.1
Long-term liabilities outstanding		2.9		2.0		0.9
Total liabilities		4.0		3.0		1.0
Deferred inflows of resources		1.9		2.6		(0.7)
Net position:						
Net investment in capital assets		4.8		4.9		(0.1)
Restricted		2.6		2.0		0.6
Unrestricted		0.5		0.1		0.4
Total net position	$	7.9	$	7.0	$	0.9

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In our case, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $7.9 million at the close of the most recent fiscal year.

- The largest portion of our net position ($4.8 million) reflects our investment in capital assets (e.g., land, water stock, buildings and improvements, and equipment and buses, net of accumulated depreciation), less any related debt (notes payable) used to acquire those assets that are still outstanding. We use these capital assets to provide services to students; consequently, these assets are *not* available for future spending. Although our investment in our 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 our net position ($2.6 million) represents resources that are subject to external restrictions on how they may be used. Most of the restricted balance is for capital outlay. Restricted net position increased by $0.6 million during the year ended June 30, 2019. This increase resulted primarily from collecting property taxes for future capital outlays.

- The remaining net position ($0.5 million) is unrestricted. This balance is net of our proportionate share of the unfunded obligation of the defined benefit pension plans administered by Utah Retirement Systems.

Our net position increased by $0.9 million during the current year from governmental activities. The following discussion and analysis on governmental activities focuses on this increase.

WAYNE COUNTY SCHOOL DISTRICT'S Changes in Net Position
Years Ended June 30, 2019 and 2018
(in millions of dollars)

| | Governmental activities | | Total change |
	2019	2018	2019-2018
Revenues:			
Program revenues:			
Charges for services	$ 0.3	$ 0.3	$ -
Operating grants and contributions	2.4	2.1	0.3
Capital grants and contributions	0.1	0.1	-
General revenues:			
Property taxes	1.8	1.7	0.1
Federal and state aid not restricted to specific purposes	2.9	2.6	0.3
Earnings on investments and miscellaneous	0.2	0.2	-
Total revenues	7.7	7.0	0.7
Expenses:			
Instruction	3.8	3.8	-
Supporting services:			
Students	0.2	0.1	0.1
Instructional staff	0.3	0.3	-
District administration	0.3	0.3	-
School administration	0.6	0.4	0.2
Business	0.3	0.2	0.1
Operation and maintenance of facilities	0.7	0.6	0.1
Student transportation	0.4	0.3	0.1
Food services	0.2	0.2	-
Total expenses	6.8	6.2	0.6
Increase in net position	0.9	0.8	0.1
Net position - beginning	7.0	6.2	0.8
Net position - ending	$ 7.9	$ 7.0	$ 0.9

- Revenues total $7.7 million for the year ended June 30, 2019. Of this amount $1.8 million is from property taxes and $5.4 million is from state and federal sources. Also, total expenses are $6.8 million during the same period.

- State aid is based primarily on weighted pupil units (WPUs) and other appropriations. If a student is in membership a full 180 days, the state awards us one WPU. Certain students receive a weighting greater than one. The state guarantees that if local taxes do not provide money equal to the WPU, the state will make up the difference with state funding. The value of the WPU increased by 2.5% during the year ended June 30, 2019 ($3,395 during 2019 as compared to $3,311 in 2018). Overall state and

federal revenue increased by $0.6 million during the year, reflecting the increase in the value of the WPU and other state appropriations.

Wayne County School District
Revenue by Source - Governmental Activities
Year Ended June 30, 2019

Property taxes
23%

Federal and state
aid not restricted to
specific purposes
38%

Charges for
services, earnings
on investments, and
miscellaneous
7%

Grants and
contributions
32%

Wayne County School District
Expenses by Function - Governmental Activities
Year Ended June 30, 2019

Instruction
56%

Supporting services
41%

Food services
3%

- Instruction represents the largest dollar portion of expense of $3.8 million primarily for teacher salaries and related benefits.

- Supporting services expenses totaled $2.8 million for the year.

Financial Analysis of the District's Funds

As noted earlier, we use fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of our *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing our financing requirements. As we completed the year, our governmental funds report a combined fund balance of $5.0 million, $1.0 million more than the previous year. Included in this year's change in the combined fund balance is an

increase in our *general fund* of $0.4 million. Our *capital projects fund* reports an increase in fund balance of $0.6 million primarily from collecting property taxes for future capital outlay. In addition, the following information regarding our *general fund* should be noted:

- Expenditures for general purposes total $6.3 million. Instruction represents 57.4% of *general fund* expenditures.

- *General fund* salaries total $3.2 million while the associated employee benefits of retirement, social security, and insurance add $1.7 million to arrive at 78.5% of total *general fund* expenditures.

Governmental funds report the differences between their assets and liabilities and deferred inflows of resources 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 our net fund resources that are subject to external constraints due to state or federal laws, or externally imposed conditions by grantors or creditors. Restrictions include tax revenues levied for specific purposes. *Committed* balances reflect our self-imposed limitation on the use of otherwise available expendable financial resources in governmental funds. *Assigned* balances in our *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 our *general fund* are all other available net fund resources. At June 30, 2019, our combined governmental fund balance is $5.0 million ($2.6 million in restricted, $0.5 million in committed, and $1.9 million in unassigned fund balances).

General Fund Budgetary Highlights

During the year, our budget was revised by our Board. Budget amendments were to reflect changes in programs and related funding. The difference between the original budget and the final amended budget was an increase in total *general fund* property tax revenues and instruction expenditures.

Even with these adjustments, actual expenditures are $0.4 million less than final budgeted amounts. Other variances normally result from expenditure-driven federal and state grants that are included in the budgets at their full amounts. Such grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met; unspent grant amounts are carried forward and included in the succeeding year's budget. Therefore, actual grant revenues and expenditures are normally less than the amounts budgeted.

Capital Asset and Debt Administration

Capital Assets

Our investment in capital assets for our governmental activities as of June 30, 2019 amounts to $4.8 million (net of accumulated depreciation). This investment in capital assets includes land, water stock, buildings and improvements, and equipment and buses. The net decrease in capital assets for the current year is $0.1 million or 2.0%, primarily from depreciation.

Capital assets at June 30, 2019 and 2018 are outlined below:

WAYNE COUNTY SCHOOL DISTRICT'S Capital Assets
June 30, 2019 and 2018
(net of accumulated depreciation, in millions of dollars)

| | Governmental activities | | Total change |
	2019	2018	2019-2018
Land and water stock	$ 0.2	$ 0.2	$ -
Buildings and improvements	4.0	4.2	(0.2)
Equipment and buses	0.6	0.5	0.1
Total capital assets	$ 4.8	$ 4.9	$ (0.1)

Additions to capital assets in 2019 include a bus at $102,690, a vehicle at $18,451, and other equipment at $70,429.

Refer to Note 5 to the basic financial statements for additional information on our capital assets.

Debt Administration

At June 30, 2019 and 2018, the outstanding balance of notes payable is summarized below:

WAYNE COUNTY SCHOOL DISTRICT'S Outstanding Debt
June 30, 2019 and 2018
(in millions of dollars)

| | Governmental activities | | Total change |
	2019	2018	2019-2018
Notes payable	$ 0.1	$ -	$ 0.1

In 2019, we issued a note totaling $51,345 to finance, in part, the purchase of a bus.

Refer to Note 8 to the basic financial statements for additional information on our long-term debt.

Student Enrollment

Our overall student enrollment has declined the past 10 years. The following enrollment information is based on the annual October 1 count:

WAYNE COUNTY SCHOOL DISTRICT'S Enrollment
October 1 Count

School Year	Enrollment	Change
2019-20	448 *	0.9%
2018-19	444	-0.7%
2017-18	447	-0.7%
2016-17	450	-4.1%
2015-16	469	-2.7%
2014-15	482	-3.8%
2013-14	501	-4.6%
2012-13	525	-2.6%
2011-12	539	-4.9%
2010-11	567	1.1%

* Estimate

Contacting the District's Management

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of Wayne County School District's finances and to demonstrate our accountability for the money we receive. If you have questions about this report or need additional financial information, contact the Office of the Business Administrator at Wayne County School District, 79 North 100 West, Bicknell, Utah 84715.

Basic Financial Statements

WAYNE COUNTY SCHOOL DISTRICT
Statement of Net Position
June 30, 2019

	Governmental Activities
Assets:	
Cash and investments	$ 5,766,497
Receivables:	
Property taxes	1,942,056
Local	11,837
State	66,041
Federal	96,229
Inventories	12,337
Capital assets:	
Land and water stock	197,933
Buildings and other capital assets, net of accumulated depreciation	4,636,353
Total assets	12,729,283
Deferred outflows of resources:	
Related to pensions	1,076,390
Liabilities:	
Accounts and contracts payable	143,439
Accrued salaries and benefits	759,308
Unearned revenue:	
State	183,475
Long-term liabilities:	
Portion due or payable within one year	29,725
Portion due or payable after one year	2,902,648
Total liabilities	4,018,595
Deferred inflows of resources:	
Property taxes levied for future year	1,724,140
Related to pensions	144,593
Total deferred inflows of resources	1,868,733
Net position:	
Net investment in capital assets	4,782,941
Restricted for:	
Capital outlay	2,602,011
Food services	17,495
Unrestricted	515,898
Total net position	$ 7,918,345

Refer to accompanying notes.

WAYNE COUNTY SCHOOL DISTRICT
Statement of Activities
Year Ended June 30, 2019

Activities / Functions	Expenses	Charges for Services	Program Revenues Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Total Governmental Activities
Governmental activities:					
Instruction	$ 3,802,208	$ 215,248	$ 1,868,238	$ 100,000	$ (1,618,722)
Supporting services:					
Students	212,325	-	35,985	-	(176,340)
Instructional staff	319,511	-	95,506	-	(224,005)
District administration	284,161	-	-	-	(284,161)
School administration	588,286	-	54,092	-	(534,194)
Central	228,385	-	-	-	(228,385)
Operation and maintenance of facilities	727,484	-	358	-	(727,126)
Student transportation	440,291	-	184,627	-	(255,664)
Food services	210,797	41,407	117,579	-	(51,811)
Contributions to other governments	6,057	-	-	-	(6,057)
Total school district	$ 6,819,505	$ 256,655	$ 2,356,385	$ 100,000	(4,106,465)

General revenues:	
Property taxes levied for:	
Basic	663,468
Board local	159,296
Voted local	549,572
Charter school	6,057
Capital local	430,100
Total property taxes	1,808,493
Federal and state aid not restricted to specific purposes	2,912,282
Earnings on investments	135,624
Miscellaneous	142,058
Total general revenues	4,998,457
Change in net position	891,992
Net position – beginning	7,026,353
Net position – ending	$ 7,918,345

WAYNE COUNTY SCHOOL DISTRICT
Balance Sheet – Governmental Funds
June 30, 2019

	Major Funds		Other	Total
	General	Capital Projects	Governmental Funds	Governmental Funds
Assets:				
Cash and investments	$ 3,033,072	$ 2,549,454	$ 183,971	$ 5,766,497
Receivables:				
Property taxes	1,468,449	467,273	6,334	1,942,056
Local	11,837	-	-	11,837
State	58,019	-	8,022	66,041
Federal	96,229	-	-	96,229
Due from other funds	2,864	-	-	2,864
Inventories	-	-	12,337	12,337
Total assets	$ 4,670,470	$ 3,016,727	$ 210,664	$ 7,897,861
Liabilities:				
Accounts and contracts payable	$ 120,429	$ -	$ 23,010	$ 143,439
Accrued salaries and benefits	759,308	-	-	759,308
Due to other funds	-	-	2,864	2,864
Unearned revenue:				
State	183,475	-	-	183,475
Total liabilities	1,063,212	-	25,874	1,089,086
Deferred inflows of resources:				
Unavailable property tax revenue	40,336	12,835	190	53,361
Property taxes levied for future year	1,303,280	414,716	6,144	1,724,140
Total deferred inflows of resources	1,343,616	427,551	6,334	1,777,501
Fund balances:				
Nonspendable:				
Inventories	-	-	12,337	12,337
Restricted for:				
Capital outlay	-	2,589,176	-	2,589,176
Food services	-	-	5,158	5,158
Committed to:				
Economic stabilization	250,000	-	-	250,000
Employee benefit obligations	145,815	-	-	145,815
Students	-	-	160,961	160,961
Unassigned	1,867,827	-	-	1,867,827
Total fund balances	2,263,642	2,589,176	178,456	5,031,274
Total liabilities, deferred inflows of resources, and fund balances	$ 4,670,470	$ 3,016,727	$ 210,664	$ 7,897,861

WAYNE COUNTY SCHOOL DISTRICT

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

June 30, 2019

Total fund balances for governmental funds		$ 5,031,274

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

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

Land	$ 194,433	
Water stock	3,500	
Buildings and improvements, net of $5,185,051 accumulated depreciation	4,048,741	
Equipment and buses, net of $1,015,364 accumulated depreciation	587,612	4,834,286

Some of our 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.

		53,361

Long-term liabilities, including employee benefit obligations and the net pension liability, are not due and payable in the current period and therefore are not reported in the funds. All liabilities (both current and long-term portions) are reported in the statement of net position. These and related balances at year end are:

Notes payable	(51,345)	
Employee benefit obligations	(145,815)	
Net pension liability and related deferrals	(1,803,416)	(2,000,576)
Total net position of governmental activities		$ 7,918,345

WAYNE COUNTY SCHOOL DISTRICT

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

Year Ended June 30, 2019

	Major Funds		Other Governmental Funds	Total Governmental Funds
	General	Capital Projects		
Revenues:				
Local:				
Property taxes	$ 1,369,345	$ 429,219	$ 6,057	$ 1,804,621
Earnings on investments	86,777	48,847	-	135,624
Other	138,083	3,345	262,988	404,416
State	4,639,221	100,000	29,512	4,768,733
Federal	511,867	-	88,067	599,934
Total revenues	6,745,293	581,411	386,624	7,713,328
Expenditures:				
Current:				
Instruction	3,602,954	-	222,847	3,825,801
Supporting services:				
Student	211,007	-	-	211,007
Instructional staff	317,698	-	-	317,698
District administration	266,578	-	-	266,578
School administration	584,812	-	-	584,812
Central	226,885	-	-	226,885
Operation and maintenance of facilities	697,369	-	-	697,369
Student transportation	373,093	-	-	373,093
Food services	-	-	206,319	206,319
Contributions to other governments	-	-	6,057	6,057
Capital outlay	-	11,364	-	11,364
Total expenditures	6,280,396	11,364	435,223	6,726,983
Excess (deficiency) of revenues over (under) expenditures	464,897	570,047	(48,599)	986,345
Other financing sources (uses):				
Proceeds from issuing notes payable	51,345	-	-	51,345
Transfers	(47,333)	-	47,333	-
Total other financing sources (uses)	4,012	-	47,333	51,345
Net change in fund balances	468,909	570,047	(1,266)	1,037,690
Fund balances – beginning	1,794,733	2,019,129	179,722	3,993,584
Fund balances – ending	$ 2,263,642	$ 2,589,176	$ 178,456	$ 5,031,274

Refer to accompanying notes.

WAYNE COUNTY 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, 2019

Net change in fund balances – total governmental funds		$ 1,037,690

Amounts 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, water stock, equipment and buses and $100,000 for buildings and 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 decreased net position in the current period.

Capital outlay	$ 191,570	
Loss on disposal of capital assets	(5,703)	
Depreciation expense	(277,457)	(91,590)

The issuance of notes payable provides current financial resources to governmental funds, while the repayment of the principal of notes payable consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Interest is recognized as an expenditure in the governmental funds when it is due. The net effect of these differences in the treatment of notes payable and related items is as follows:

Proceeds from issuing notes payable		(51,345)

Some property taxes are collected several months after our fiscal year end are not considered available revenues in the governmental funds and are, instead, counted as deferred inflows of resources at year end. They are, however, recorded as revenues in the statement of activities.

		3,872

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

Employee benefit expense	32,159	
Pension expense	(38,794)	(6,635)
Change in net position of governmental activities		$ 891,992

WAYNE COUNTY SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – *General Fund*
Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Local:				
Property taxes	$ 1,264,000	$ 1,357,769	$ 1,369,345	$ 11,576
Earnings on investments	38,000	75,000	86,777	11,777
Other	156,200	115,704	138,083	22,379
State	4,665,890	4,700,539	4,639,221	(61,318)
Federal	361,250	434,846	511,867	77,021
Total revenues	6,485,340	6,683,858	6,745,293	61,435
Expenditures:				
Current:				
Instruction	3,583,339	3,794,521	3,602,954	191,567
Supporting services:				
Students	185,384	215,539	211,007	4,532
Instructional staff	505,020	377,329	317,698	59,631
District administration	279,150	286,290	266,578	19,712
School administration	582,210	611,454	584,812	26,642
Business	346,637	244,687	226,885	17,802
Operation and maintenance of facilities	609,600	754,935	697,369	57,566
Student transportation	386,000	391,100	373,093	18,007
Total expenditures	6,477,340	6,675,855	6,280,396	395,459
Excess of revenues over expenditures	8,000	8,003	464,897	456,894
Other financing sources (uses):				
Proceeds from issuing notes payable	50,000	50,000	51,345	1,345
Transfers in (out)	(58,000)	(58,000)	(47,333)	10,667
Total other financing sources (uses)	(8,000)	(8,000)	4,012	12,012
Net change in fund balances	-	3	468,909	468,906
Fund balances – beginning	1,794,733	1,794,733	1,794,733	-
Fund balances – ending	$ 1,794,733	$ 1,794,736	$ 2,263,642	$ 468,906

Note 1 – Summary of Significant Accounting Policies

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

Reporting Entity

Our Board of Education, comprised of five elected individuals, is our primary governing authority. We are not a component unit of any other primary government, and we do not have any component units.

Government-Wide and Fund Financial Statements

The *government-wide financial statements* (the statement of net position and the statement of activities) display our financial activities. As a rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Governmental activities are primarily 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 our governmental activities. Direct expenses are those that are specifically associated with a function and, therefore, are clearly identifiable to a 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 instruction, school administration, operation and maintenance of facilities, and food services) are ratably included in the direct expenses of the appropriate functions. 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 function. Revenues that are not classified as program revenues, including property taxes, are presented as general revenues.

The *fund financial statements* provide information about our funds. 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.

We report the following major governmental funds:

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide 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 we receive 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. We consider 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, pension benefits, 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 are reported as other financing sources.

Property taxes and interest associated with the current fiscal period are 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 we receive cash.

Budgetary Data

We operate 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 except for contractual obligations. The following procedures are used in establishing the budgetary data reflected in the financial statements.

- By June 1 of each year, our business administrator prepares a proposed annual budget (for the fiscal year beginning July 1) for all applicable funds. The budget is presented to our Board of Education by our 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 our patrons.

- If we do not exceed the certified tax rate, a public hearing is held prior to June 22 at which time the budget is legally adopted by resolution of the Board after obtaining taxpayer input. If we exceed the certified tax rate, the budget is adopted in August when data is available to set the rates.

- Once adopted, the budget can be amended by subsequent Board action. Our Board upon recommendation of our superintendent can approve reductions in appropriations but increases in appropriations by fund require a public hearing prior to amending the budget. In accordance with 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 current year have been included in the final budget approved by our 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 us to increase earnings through investment activities and provide efficient management of temporary investments. The pool's investments 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 acquisition value when received. Inventories of governmental funds are recorded as expenditures when consumed. Donated food commodities are recorded as revenue when received.

Capital Assets

Capital assets, which include land, water stock, buildings and improvements, and equipment and buses, are reported in the government-wide financial statements. We define capital assets as assets with an initial, individual cost of more than $5,000 for land, water stock, equipment and buses and $100,000 for buildings and improvements. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at estimated acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Our buildings and improvements and equipment and buses are depreciated using the straight-line method over the estimated useful lives as follows:

Assets	Years
Building and building improvements	50
Equipment	10
Buses	15
Vehicles	10

Pensions

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

Employee Benefit Obligations

Under our Board policy, certain employees earn vacation and sick leave based on years of service and qualifying for retirement under the provisions of the Utah Retirement Systems. No reimbursement or accrual is made for unused vacation leave. Upon separation, an employee receives a payout for accumulated sick days to a maximum of 120 days. The payout can be used to purchase health insurance until the amount is exhausted or be paid in cash over a three-year period. We record expenditures in the governmental funds for sick pay benefits when paid. An expense and related liability are recorded in the government-wide financial statements as these benefits are earned.

Long-Term Liabilities

In the government-wide financial statements, long-term debt and other long-term liabilities (employee benefit obligations and the net pension liability) are reported as liabilities in the statement of net position.

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

Deferred Outflows of Resources

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

Deferred Inflows of Resources

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

Net Position/Fund Balances

The residual of all other elements presented in a statement of net position is *net position* on the government-wide 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, 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 we are bound to honor them. We first determine and report 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. Net fund resources related to inventories are classified as nonspendable.

Restricted

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

provisions or enabling legislation. Restricted fund balance amounts include the unspent tax revenue for specific purposes (capital outlay) and amounts in other governmental funds (*school lunch fund*).

Committed

This category includes amounts that can only be used for specific purposes established by formal action of an entity's highest level of decision-making authority. Our Board of Education is the highest level of decision-making authority 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. Committed fund balance also incorporates contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. Our committed fund balance includes amounts specified for economic stabilization (up to 5% of budgeted expenditures as allowed by state law), employee benefit obligations for unpaid compensated absences, and resources held by other governmental funds for students.

Assigned

This category includes resources held in our *general fund* to be used by us for specific purposes but do not meet the criteria to be classified as committed. Our Board has authorized our business administrator to assign fund balances. Our Board may also assign fund balance as we do when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment.

Unassigned

Residual balances in our *general fund* are classified as unassigned.

Net Position/Fund Balance Flow Assumption

Sometimes we 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 applied.

Net Position

It is our policy to consider restricted net position to have been depleted before unrestricted net position.

Fund Balance

It is our 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.

WAYNE SCHOOL DISTRICT
Notes to Basic Financial Statements

Note 2 – Deposits and Investments

A reconciliation of cash and investments at June 30, 2019, as shown on the financial statements is as follows:

Carrying amount of deposits	$	3,185,655
Carrying amount of investments		2,580,842
Total cash and investments	$	5,766,497

We comply 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 our depository and investing transactions. Our funds are deposited in qualified depositories as defined by the Act. The Act also authorizes us to invest in the Utah Public Treasurers' Investment Fund (PTIF), certificates of deposit, US Treasury obligations, US 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. We consider the rules of the Council to be necessary and enough for adequate protection of our uninsured bank deposits.

Deposits

Our carrying amount of bank deposits at June 30, 2019 is $3,185,655. The bank balance is $3,232,896, of which $250,000 is covered by federal depository insurance.

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. We do not have a formal deposit policy for custodial credit risk. At June 30, 2019, the uninsured amount of our bank deposits was uncollateralized nor is it required by state law.

Investments

At June 30, 2019, we have $2,580,842 invested with the PTIF. The PTIF is an external local government investment pool managed by the Utah State Treasurer. The PTIF is authorized and makes investments in accordance with the Act. The Council provides regulatory oversight for the PTIF. Participant accounts with the PTIF are not insured or otherwise guaranteed by the state. 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, 94.0%; money market mutual funds, 3.4%; first-tier commercial paper, 2.5%; and certificates of deposit, 0.1%. The portfolio has a weighted average maturity of 48 days. The majority of the PTIF's corporate bonds and notes are variable-rate securities, which reset every three months to the prevailing market interest rates. The PTIF is not rated. The PTIF has no debt securities with more than 5% of its total investments in a single issuer. The reported value of the pool is the same as the fair value of the pool shares.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. We manage our exposure to interest rate risk by complying with the Act, which requires that the remaining term to maturity of investments to not exceed the period of availability of the funds invested. The Act further limits the remaining term to maturity on all investments in commercial paper, bankers' acceptances, and fixed-rate securities from 270 days to 15 months. In addition, variable-rate securities may not have a remaining term to final maturity exceeding three years.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Our policy for reducing our 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 or by Standard & Poor's.

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

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Our policy for managing this risk is to comply with the Act and related rules.

Note 3 – Fair Value Measurements

We categorize our 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.

We have the following recurring fair value measurements as of June 30, 2019:

- Utah Public Treasurers' Investment Fund of $2,580,842 is valued at our position in the PTIF multiplied by the published fair value factor (Level 2 inputs).

Note 4 – Property Taxes

Our property tax revenue is collected and distributed by the county treasurer as our agent. State 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

WAYNE SCHOOL DISTRICT
Notes to Basic Financial Statements

county auditor is to deliver the completed assessment rolls to the county treasurer. Tax notices are mailed with a due date of November 30.

Legislation requires motor vehicles be subject to an age-based fee that is due each time a vehicle is registered. Revenue collected in each county from motor vehicle fees is distributed by the county to each taxing entity in the same proportion in which revenue collected from ad valorem real property tax is distributed. We recognize motor vehicle fees as property tax revenue when collected.

As of June 30, 2019, property taxes receivable includes uncollected taxes assessed as of January 1, 2019, 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.

Note 5 – Capital Assets

Capital asset activity for the year ended June 30, 2019 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated				
Land	$ 194,433	$ -	$ -	$ 194,433
Water stock	3,500	-	-	3,500
Total capital assets, not being depreciated	197,933	-	-	197,933
Capital assets, being depreciated:				
Buildings and improvements	9,233,792	-	-	9,233,792
Equipment and buses	1,431,542	191,570	(20,136)	1,602,976
Total capital assets, being depreciated	10,665,334	191,570	(20,136)	10,836,768
Accumulated depreciation for:				
Buildings and improvements	(5,011,718)	(173,333)	-	(5,185,051)
Equipment and buses	(925,673)	(104,124)	14,433	(1,015,364)
Total accumulated depreciation	(5,937,391)	(277,457)	14,433	(6,200,415)
Total capital assets, being depreciated, net	4,727,943	(85,887)	(5,703)	4,636,353
Governmental activities capital assets, net	$ 4,925,876	$ (85,887)	$ (5,703)	$ 4,834,286

For the year ended June 30, 2019, depreciation expense is charged to functions as follows:

Governmental activities:		
Instruction	$	164,351
Supporting services:		
District administration		16,386
Operation and maintenance of facilities		27,773
Student transportation		65,483
Food services		3,464
Total depreciation expense, governmental activities	$	277,457

Note 6 – State Retirement Plans

Description of Plans

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

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

- *Public Employees Noncontributory Retirement System* (Tier 1 Noncontributory System)

- *Tier 2 Public Employees Contributory Retirement System* (Tier 2 Contributory System)

Defined Contribution Plans (individual account plans):

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

- *457 Plan* and other individual plans

Our 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 we normally provide 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 we normally provide as approved by the Utah State Retirement Board, or d) the employee is an appointed officer.

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

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

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

Benefits Provided

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

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

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

Contributions

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

For the year ended June 30, 2019, required contribution rates for the plans are as follows:

| | **Defined Benefit Plan Rates** | | **District Rates for 401(k) Plan** | **Totals** |
	District Contribution *	**Amortization of UAAL ****		
Tier 1 Noncontributory System	12.25%	9.94%	1.50%	23.69 %
Tier 2 Contributory System	8.93%	9.94%	1.15%	20.02 %
Tier 2 Defined Contribution Plan	0.08%	9.94%	10.00%	20.02 %

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

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

For the year ended June 30, 2019, District and employee contributions to the plans were as follows:

	District Contributions *	**Employee Contributions**
Tier 1 Noncontributory System	$ 470,919	$ -
Tier 2 Contributory System	85,033	-
Tier 2 Defined Contribution Plan	5,205	-
401(k) Plan	42,153	65,348
457 Plan and other individual plans	-	37,220

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

WAYNE SCHOOL DISTRICT
Notes to Basic Financial Statements

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

At June 30, 2019, we reported an asset of zero and a liability of $2,735,213 for our proportionate share of the net pension liability (asset) for the following plans:

	Net Pension Asset	Net Pension Liability
Tier 1 Noncontributory System	$ -	$ 2,719,028
Tier 2 Contributory System	-	16,185
Total	$ -	$ 2,735,213

The net pension liability (asset) was measured as of December 31, 2018, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of January 1, 2018, rolled-forward using generally accepted actuarial procedures. Our proportion of the net pension liability (asset) is equal to the ratio of our actual contributions compared to the total of all employer contributions during the plan year. The following presents our proportion (percentage) of the collective net pension liability (asset) at December 31, 2018 and the change in our proportion since the prior measurement date for each plan:

	Proportionate Share	
	2018	Change
Tier 1 Noncontributory System	0.0730820%	0.0019306 %
Tier 2 Contributory System	0.0377901%	(0.0065100)%

For the year ended June 30, 2019, we recognized pension expense for the plans as follows:

	Pension Expense
Defined benefit pension plans:	
Tier 1 Noncontributory System	$ 556,403
Tier 2 Contributory System	41,808
Total	$ 598,211
Defined contribution plans:	
Tier 2 Defined Contribution Plan	$ 5,205
401(k) Plan	42,153
Total	$ 47,358

At June 30, 2019, we reported deferred outflows of resources related to defined benefit pension plans for the following sources:

	Deferred Outflows of Resources Related to Pensions		
	Tier 1 Noncontributory System	Tier 2 Contributory System	Total
Differences between expected and actual experience	$ 14,485	$ 114	$ 14,599
Changes of assumptions	276,561	4,057	280,618
Net difference between projected and actual earnings on pension plan investments	452,372	5,271	457,643
Changes in proportion and differences between District contributions and proportionate share of contributions	36,511	4,421	40,932
Contributions subsequent to the measurement date	237,124	45,474	282,598
Total	$ 1,017,053	$ 59,337	$ 1,076,390

At June 30, 2019, we reported deferred inflows of resources related to defined benefit pension plans from the following sources:

	Deferred Inflows of Resources Related to Pensions		
	Tier 1 Noncontributory System	Tier 2 Contributory System	Total
Differences between expected and actual experience	$ 38,151	$ 3,345	$ 41,496
Changes of assumptions	-	291	291
Changes in proportion and differences between District contributions and proportionate share of contributions	102,806	-	102,806
Total	$ 140,957	$ 3,636	$ 144,593

The $282,598 reported as deferred outflows of resources related to pensions resulting from our contributions subsequent to the measurement date of December 31, 2018 will be recognized as a reduction of the net pension liability (asset) in the year ending June 30, 2020. 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 December 31,	Tier 1 Noncontributory System	Tier 2 Contributory System	Total
2020	$ 259,763	$ 1,809	$ 261,572
2021	100,100	1,312	101,412
2022	64,864	1,439	66,303
2023	214,245	2,555	216,800
2024	-	461	461
Thereafter	-	2,651	2,651

Actuarial Assumptions

The total pension liability (asset) in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.25% to 9.75%, average, including inflation
Investment rate of return	6.95%, net of pension plan investment expense, including inflation

Mortality rates are 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, 2018 valuation were based on the results of an actuarial experience study for the five-year period ended December 31, 2016. Assumptions remained unchanged that affect measurement of the total pension liability (asset) since the prior measurement date.

The long-term expected rate of return on defined benefit pension plan investments is 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	40%	6.15%
Debt securities	20%	0.40%
Real assets	15%	5.75%
Private equity	9%	9.95%
Absolute return	16%	2.85%
Cash and cash equivalents	0%	0.0%
Total	100%	

Discount Rate

The discount rate used to measure the total pension liability (asset) was 6.95%. 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 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 plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

WAYNE SCHOOL DISTRICT
Notes to Basic Financial Statements

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents our proportionate share of the net pension liability (asset) calculated using the discount rate of 6.95%, as well as what our proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.95%) or 1-percentage-point higher (7.95%) than the current rate:

	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
District's proportionate share of the net pension liability (asset):			
Tier 1 Noncontributory System	$ 4,887,348	$ 2,719,028	$ 904,958
Tier 2 Contributory System	64,839	16,185	(21,364)
Total	$ 4,952,187	$ 2,735,213	$ 883,594

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, 2019, we reported payables of $121,970 for contributions to defined benefit pension plans and $29,053 for contributions to defined contribution plans.

Note 7 – Risk Management

We maintain insurance coverage for general, automobile, personal injury, errors and omissions, employee dishonesty, and malpractice liability up to $10,000,000 per occurrence through policies administered by the Utah State Risk Management Fund. We pay an annual premium to the Fund. We also insure our buildings, including those under construction, and contents against all insurable risks of direct physical loss or damage with the Utah State Risk Management Fund. This all-risk insurance coverage provides for repair or replacement of damaged property at a replacement cost basis subject to a deductible of $1,000 per occurrence. Settled claims have not exceeded our insurance coverage for any of the past three years. We also maintain a public treasurer's fidelity bond with the Utah State Risk Management Fund.

Our employees are covered for workers compensation by the Utah School Boards Risk Management Mutual Association. We cover unemployment claims on a pay-as-you-go basis.

Settled claims for the past three years have been insignificant.

WAYNE SCHOOL DISTRICT
Notes to Basic Financial Statements

Note 8 – Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2019 is as follows:

	Beginning Balance		Additions		Reductions		Ending Balance		Due Within One Year
Notes payable	$	-	$	51,345	$	-	$	51,345	$	9,601
Employee benefit obligations		177,974		11,347		(43,506)		145,815		20,124
Net pension liability		1,743,815		1,550,815		(559,417)		2,735,213		-
Total long term liabilities	$	1,921,789	$	1,613,507	$	(602,923)	$	2,932,373	$	29,725

In 2019, we issued a note to finance, in part, the purchase of a bus. The note bears interest at 3.9% and is secured by the bus. Future debt service payments on the note will be as follows:

Year Ending June 30,	Principal		Interest		Total	
2020	$	9,601	$	1,863	$	11,464
2021		9,807		1,657		11,464
2022		10,197		1,267		11,464
2023		10,601		863		11,464
2024		11,139		442		11,581
	$	51,345	$	6,092	$	57,437

Note 9 – Interfund Balances and Activity

We transferred $47,333 from our *general fund* to our *school lunch fund* to subsidize costs of providing food services.

The amount of $2,864 due to our *general fund* is a working capital advance due from our *school lunch fund*.

Note 10 – Litigation and Compliance

At certain times, claims or lawsuits are pending in which we are involved. Our legal counsel and insurance carriers estimate that our potential obligations resulting from such claims or litigation would not materially affect our financial statements.

All fund balances are positive at June 30, 2019.

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

Required Supplementary Information

WAYNE COUNTY SCHOOL DISTRICT

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

Last Five Plan (Calendar) Years

	District's Proportion of Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Tier 1 Noncontributory System:					
2018	0.0738020 %	$ 2,719,028	$ 2,070,977	131.29 %	84.1 %
2017	0.0711514 %	1,739,909	1,958,581	88.84 %	89.2 %
2016	0.0741672 %	2,403,697	2,036,550	118.03 %	84.9 %
2015	0.0816119 %	2,563,663	2,201,413	116.46 %	84.5 %
2014	0.0810070 %	2,035,166	2,225,873	91.43 %	87.2 %
Tier 2 Contributory System:					
2018	0.0377901 %	$ 16,185	$ 444,977	3.64 %	90.8 %
2017	0.0443001 %	3,906	435,273	0.90 %	97.4 %
2016	0.0479226 %	5,346	393,005	1.36 %	95.1 %
2015	0.0543973 %	(119)	351,249	(0.03)%	100.2 %
2014	0.0526584 %	(1,596)	257,816	(0.62)%	103.5 %

WAYNE COUNTY SCHOOL DISTRICT
Schedules of District Contributions − Utah Retirement Systems
Last Five Reporting (Fiscal) Years

	Contractually Required Contribution		Contributions in Relation to the Contractually Required Contribution		Contribution Deficiency (Excess)		District's Covered Payroll		Contributions as a Percentage of Covered Payroll
Tier 1 Noncontributory System:									
2019	$	470,919	$	470,919	$	-	$	2,175,595	21.65 %
2018		424,496		424,496		-		1,960,990	21.65 %
2017		425,227		425,227		-		1,958,916	21.71 %
2016		470,667		470,667		-		2,127,258	22.13 %
2015		490,853		490,853		-		2,248,695	21.83 %
Tier 2 Contributory System:									
2019	$	85,033	$	85,033	$	-	$	452,152	18.81 %
2018		88,954		88,954		-		483,126	18.41 %
2017		75,904		75,904		-		416,141	18.24 %
2016		68,591		68,591		-		375,911	18.25 %
2015		56,596		56,596		-		312,335	18.12 %
Tier 2 Defined Contribution Plan:									
2019	$	5,205	$	5,205	$	-	$	51,408	10.12 %
2018		396		396		-		3,949	10.03 %
2017		-		-		-		-	
2016		-		-		-		-	
2015		-		-		-		-	

WAYNE COUNTY SCHOOL DISTRICT
Notes to Required Supplementary Information

Note A – Changes in Assumptions – Utah Retirement Systems

Assumptions for plan year 2018 remain unchanged from the prior year.

Amounts reported in plan year 2017 reflect the following assumption changes adopted from the January 1, 2017 valuation:

- The investment return assumption was decreased from 7.20% to 6.95%.
- The inflation assumption decreased from 2.60% to 2.50%.
- The life expectancy assumption increased for most groups.
- The wage inflation assumption decreased from 3.35% to 3.25%.
- The payroll growth assumption decreased from 3.10% to 3.00%

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

- The investment return assumption was decreased from 7.50% to 7.20%.
- The inflation rate was decreased from 2.75% to 2.60%.
- Both the payroll growth and wage inflation assumptions were decreased by 0.15%.

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

- The wage inflation assumption for all employee groups was decreased from 3.75% to 3.50%.
- The payroll growth assumption was decreased from 3.50% to 3.25%.
- Other assumptions that were modified: rate of salary increases, post retirement mortality, and certain demographics.

Note B – Schedules of the District's Proportional Share of the Net Pension Liability (Asset) – Utah Retirement Systems

These schedules only present information for the 2014 and subsequent measurement periods of the plans; prior-year information is not available.

Note C – Schedules of District Contributions – Utah Retirement Systems

These schedules only present information for our 2015 and subsequent reporting periods of the plans; prior-year information is not available.

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.

**Combining and Individual Fund
Statements and Schedules**

WAYNE COUNTY SCHOOL DISTRICT

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

Year Ended June 30, 2019 with Comparative Totals for 2018

	2019			2018
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Property taxes	$ 1,357,769	$ 1,369,345	$ 11,576	$ 1,206,576
Earnings on investments	75,000	86,777	11,777	47,069
Other	115,704	138,083	22,379	85,573
State	4,700,539	4,639,221	(61,318)	4,194,985
Federal	434,846	511,867	77,021	434,099
Total revenues	6,683,858	6,745,293	61,435	5,968,302
Expenditures:				
Current:				
Salaries	3,307,176	3,191,780	115,396	2,929,496
Employee benefits	1,811,782	1,739,057	72,725	1,617,569
Purchased services	484,734	407,434	77,300	385,934
Supplies	791,568	679,613	111,955	545,091
Property	241,021	230,444	10,577	77,427
Other objects	39,574	32,068	7,506	18,436
Debt service:				
Principal	-	-	-	75,875
Interest	-	-	-	1,994
Total expenditures	6,675,855	6,280,396	395,459	5,651,822
Excess of revenues over expenditures	8,003	464,897	456,894	316,480
Other financing sources (uses):				
Proceeds from issuing notes payable	50,000	51,345	1,345	-
Transfers out	(58,000)	(47,333)	10,667	(35,000)
Total other financing sources (uses)	(8,000)	4,012	12,012	(35,000)
Net change in fund balances	3	468,909	468,906	281,480
Fund balances – beginning	1,794,733	1,794,733	-	1,513,253
Fund balances – ending	$ 1,794,736	$ 2,263,642	$ 468,906	$ 1,794,733

WAYNE COUNTY SCHOOL DISTRICT

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

Year Ended June 30, 2019 with Comparative Totals for 2018

	2019			**2018**
	Final Budgeted Amounts	**Actual Amounts**	**Variance with Final Budget**	**Actual Amounts**
Revenues:				
Local:				
Property taxes	$ 411,000	$ 429,219	$ 18,219	$ 427,100
Earnings on investments	19,200	48,847	29,647	22,147
Other	4,800	3,345	(1,455)	4,400
State	100,000	100,000	-	100,000
Total revenues	535,000	581,411	46,411	553,647
Expenditures:				
Capital outlay:				
Site Improvement	20,000	-	20,000	19,703
Building improvements	100,000	1,281	98,719	15,551
Supplies	80,000	10,083	69,917	25,976
Total expenditures	200,000	11,364	188,636	61,230
Excess of revenues over expenditures / net change in fund balances	335,000	570,047	235,047	492,417
Fund balances – beginning	2,019,129	2,019,129	-	1,526,712
Fund balances – ending	$ 2,354,129	$ 2,589,176	$ 235,047	$ 2,019,129

WAYNE COUNTY SCHOOL DISTRICT
Combining Balance Sheet – Nonmajor Governmental Funds
June 30, 2019

| | Special Revenue | | | Total Nonmajor Governmental Funds |
	School Lunch	Student Activities	Pass-Through Taxes	
Assets:				
Cash and investments	$ -	$ 183,971	$ -	$ 183,971
Receivables:				
Property taxes	-	-	6,334	6,334
State	8,022	-	-	8,022
Inventories	12,337	-	-	12,337
Total assets	$ 20,359	$ 183,971	$ 6,334	$ 210,664
Liabilities:				
Accounts and contracts payable	$ -	$ 23,010	$ -	$ 23,010
Due to other funds	2,864	-	-	2,864
Total liabilities	2,864	23,010	-	25,874
Deferred inflows of resources:				
Unavailable property tax revenue	-	-	190	190
Property taxes levied for future year	-	-	6,144	6,144
Total deferred inflows of resources	-	-	6,334	6,334
Fund balances:				
Nonspendable:				
Inventories	12,337	-	-	12,337
Restricted for:				
Food services	5,158	-	-	5,158
Committed to:				
Students	-	160,961	-	160,961
Total fund balances	17,495	160,961	-	178,456
Total liabilities, deferred inflows of resources and fund balances	$ 20,359	$ 183,971	$ 6,334	$ 210,664

WAYNE COUNTY SCHOOL DISTRICT

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –

 Nonmajor Governmental Funds

Year Ended June 30, 2019

| | Special Revenue Funds | | | Total Nonmajor Governmental Funds |
	School Lunch	Student Activities	Pass-Through Taxes	
Revenues:				
Local:				
Property taxes	$ -	$ -	$ 6,057	$ 6,057
Lunch sales	41,407	-	-	41,407
Other local revenue	-	221,581	-	221,581
State	29,512	-	-	29,512
Federal	88,067	-	-	88,067
Total revenues	158,986	221,581	6,057	386,624
Expenditures:				
Current:				
Instruction	-	222,847	-	222,847
Food services	206,319	-	-	206,319
Contributions to other governments	-	-	6,057	6,057
Total expenditures	206,319	222,847	6,057	435,223
Excess (deficiency) of revenues over (under) expenditures	(47,333)	(1,266)	-	(48,599)
Other financing sources (uses):				
Transfers in	47,333	-	-	47,333
Net change in fund balances	-	(1,266)	-	(1,266)
Fund balances – beginning	17,495	162,227	-	179,722
Fund balances – ending	$ 17,495	$ 160,961	$ -	$ 178,456

WAYNE COUNTY SCHOOL DISTRICT

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual –
   School Lunch

Year Ended June 30, 2019 with Comparative Totals for 2018

	2019			2018
	Final Budgeted Amounts	**Actual Amounts**	**Variance with Final Budget**	**Actual Amounts**
Revenues:				
Local:				
Lunch sales	$ 41,500	$ 41,407	$ (93)	$ 45,168
State	23,000	29,512	6,512	27,520
Federal	85,500	88,067	2,567	89,790
Total revenues	150,000	158,986	8,986	162,478
Expenditures:				
Current:				
Salaries	88,450	85,700	2,750	82,692
Employee benefits	28,550	25,392	3,158	25,021
Purchased services	500	419	81	544
Supplies	9,350	8,277	1,073	8,842
Food	78,350	74,645	3,705	73,817
Property	11,000	10,965	35	2,600
Other objects	1,800	921	879	2,377
Total expenditures	218,000	206,319	11,681	195,893
Excess (deficiency) of revenues over (under) expenditures	(68,000)	(47,333)	20,667	(33,415)
Other financing sources:				
Transfers in	68,000	47,333	(20,667)	35,000
Net change in fund balances	-	-	-	1,585
Fund balances – beginning	17,495	17,495	-	15,910
Fund balances – ending	$ 17,495	$ 17,495	$ -	$ 17,495

WAYNE COUNTY SCHOOL DISTRICT

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

Year Ended June 30, 2019 with Comparative Totals for 2018

	2019			2018
	Final Budgeted Amounts	**Actual Amounts**	**Variance with Final Budget**	**Actual Amounts**
Revenues:				
Local:				
Student fees	$ 40,000	$ 45,595	$ 5,595	$ 28,082
Other	410,000	175,986	(234,014)	240,119
	450,000	221,581	(228,419)	268,201
Expenditures:				
Current:				
Supplies	58,612	15,978	42,634	10,485
Other	391,391	206,869	184,522	228,718
Total expenditures	450,003	222,847	227,156	239,203
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	(3)	(1,266)	(1,263)	28,998
Fund balances – beginning	162,227	162,227	-	133,229
Fund balances – ending	$ 162,224	$ 160,961	$ (1,263)	$ 162,227

WAYNE COUNTY SCHOOL DISTRICT

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

Pass-Through Taxes

Year Ended June 30, 2019 with Comparative Totals for 2018

	2019			2018
	Final Budgeted Amounts	**Actual Amounts**	**Variance with Final Budget**	**Actual Amounts**
Revenues:				
Local:				
Property taxes	$ 5,000	$ 6,057	$ 1,057	$ 3,786
Expenditures:				
Current:				
Other objects	5,000	6,057	(1,057)	3,786
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	$ -	$ -	$ -	$ -

Other Information

WAYNE COUNTY SCHOOL DISTRICT
Comparative Statements of Net Position (Accrual Basis) − Governmental Activities
Last Five Fiscal Years

	2019	2018	2017	2016	2015
Assets:					
Cash and investments	$ 5,766,497	$ 4,812,800	$ 4,204,327	$ 3,296,673	$ 2,875,248
Receivables:					
Property taxes	1,942,056	1,682,399	1,471,757	1,560,613	1,376,808
Other governments	174,107	194,109	144,118	196,515	44,209
Inventories and prepaid items	12,337	12,087	8,153	9,828	10,879
Net pension asset	-	-	-	119	1,596
Capital assets:					
Land	197,933	197,933	197,933	197,933	197,933
Buildings and other capital assets, net of accumulated depreciation	4,636,353	4,727,943	4,926,763	5,069,210	5,845,263
Total assets	12,729,283	11,627,271	10,953,051	10,330,891	10,351,936
Deferred outflows of resources:					
Related to pensions	1,076,390	998,100	974,685	949,305	319,372
Liabilities:					
Accounts and contracts payable	143,439	87,340	186,364	70,178	171,859
Accrued interest	-	-	-	-	336
Accrued salaries and related benefits	759,308	690,218	687,737	709,860	438,518
Unearned revenue:					
Local	-	-	35,000	35,000	-
Other governments	183,475	262,553	274,044	331,221	115,640
Long-term liabilities:					
Portion due or payable within one year	29,725	40,365	58,894	113,279	51,222
Portion due or payable after one year	2,902,648	1,881,424	2,597,658	2,748,575	2,226,444
Total liabilities	4,018,595	2,961,900	3,839,697	4,008,113	3,004,019
Deferred inflows of resources:					
Property taxes levied for future year	1,724,140	1,618,211	1,419,892	1,389,542	1,320,177
Related to pensions	144,593	1,018,907	445,912	253,235	191,838
Total deferred inflows of resources	1,868,733	2,637,118	1,865,804	1,642,777	1,512,015
Net position:					
Net investment in capital assets	4,782,941	4,925,876	5,048,821	5,160,551	5,885,213
Restricted for:					
Capital outlay	2,602,011	2,030,897	1,536,153	1,144,240	724,999
Food services	17,495	17,495	15,910	15,306	14,768
Other	-	-	-	-	6,251
Unrestricted	515,898	52,085	(378,649)	(690,791)	(475,957)
Total net position	$ 7,918,345	$ 7,026,353	$ 6,222,235	$ 5,629,306	$ 6,155,274

Source: District records.

WAYNE COUNTY SCHOOL DISTRICT
Comparative Statements of Activities (Accrual Basis) − Governmental Activities
Last Five Fiscal Years

	2019	2018	2017	2016	2015
Expenses:					
Instruction	$ 3,802,208	$ 3,743,762	$ 3,918,420	$ 4,314,946	$ 4,024,060
Supporting services:					
Students	212,325	105,971	127,221	107,207	103,646
Instructional staff	319,511	315,636	165,387	152,517	162,379
General administration	284,161	274,864	252,794	255,898	260,413
School administration	588,286	435,424	359,982	352,095	384,102
Central	228,385	213,543	220,361	205,475	206,026
Operation and maintenance of facilities	727,484	575,522	523,211	507,521	496,421
Student transportation	440,291	298,879	412,877	334,837	499,023
Food services	210,797	196,190	187,736	207,123	219,896
Contributions to other governments	6,057	3,786	-	-	-
Interest on long-term liabilities	-	1,994	6,851	5,288	4,612
Total school district	6,819,505	6,165,571	6,174,840	6,442,907	6,360,578
Program revenues:					
Instruction	2,183,486	1,974,036	2,022,286	2,115,317	1,930,196
Supporting services:					
Student	35,985	39,128	49,753	40,656	-
Instructional staff	95,506	104,320	3,378	2,585	-
School administration	54,092	47,694	-	1,593	282,340
Central	-	-	-	65	
Operation and maintenance of facilities	358	128	-	-	-
Student transportation	184,627	169,785	172,333	151,281	204,097
Food services	158,986	162,478	159,529	179,269	188,358
Total program revenues	2,713,040	2,497,569	2,407,279	2,490,766	2,604,991
Net (expense) revenue	(4,106,465)	(3,668,002)	(3,767,561)	(3,952,141)	(3,755,587)
General revenues:					
Property taxes levied for:					
General purposes	1,378,393	1,220,376	1,182,969	1,170,410	1,040,305
Capital local	430,100	430,361	404,926	394,280	132,536
Total property tax revenue	1,808,493	1,650,737	1,587,895	1,564,690	1,172,841
Federal and state aid not restricted to					
specific purposes	2,912,282	2,658,930	2,609,412	2,559,914	2,605,349
Earnings on investments	135,624	69,216	37,961	20,134	13,988
Miscellaneous	142,058	93,237	125,222	99,972	93,444
Total general revenues	4,998,457	4,472,120	4,360,490	4,244,710	3,885,622
Change in net position	891,992	804,118	592,929	292,569	130,035
Net position - beginning	7,026,353	6,222,235	5,629,306	5,336,737	6,025,239
Net position - ending	$ 7,918,345	$ 7,026,353	$ 6,222,235	$ 5,629,306	$ 6,155,274

We updated accounting for unearned revenue and capital assets, restating and decreasing beginning net position by $818,537 for 2016.

Source: District records.

WAYNE COUNTY SCHOOL DISTRICT
Comparative Balance Sheets (Modified Accrual Basis) − *General Fund*
Last Five Fiscal Years

	2019	2018	2017	2016	2015
Assets:					
Cash and investments	$ 3,033,072	$ 2,622,268	$ 2,522,588	$ 1,981,772	$ 1,936,969
Receivables:					
Property taxes	1,468,449	1,276,470	1,084,000	1,162,644	1,037,742
Other governments	166,085	187,278	132,664	182,741	31,647
Due from other funds	2,864	1,423	3,697	5,645	7,500
Total assets	$ 4,670,470	$ 4,087,439	$ 3,742,949	$ 3,332,802	$ 3,013,858
Liabilities:					
Accounts and contracts payable	$ 120,429	$ 74,321	$ 160,474	$ 59,115	$ 167,247
Accrued salaries and benefits	759,308	690,218	687,737	705,316	438,518
Unearned revenue	183,475	262,553	309,044	323,378	84,185
Total liabilities	1,063,212	1,027,092	1,157,255	1,087,809	689,950
Deferred inflows of resources:					
Unavailable property tax revenue	40,336	37,547	26,672	38,280	-
Property taxes levied for future year	1,303,280	1,228,067	1,045,769	1,035,198	987,510
Total deferred inflows of resources	1,343,616	1,265,614	1,072,441	1,073,478	987,510
Fund balances:					
Committed to:					
Economic stabilization	250,000	250,000	250,000	250,000	250,000
Employee benefit obligations	145,815	177,974	171,634	191,599	-
Assigned to:					
Programs	-	-	-	-	373,249
Unassigned	1,867,827	1,366,759	1,091,619	729,916	713,149
Total fund balances	2,263,642	1,794,733	1,513,253	1,171,515	1,336,398
Total liabilities, deferred inflows of resources, and fund balances	$ 4,670,470	$ 4,087,439	$ 3,742,949	$ 3,332,802	$ 3,013,858

Source: District records.

WAYNE COUNTY SCHOOL DISTRICT

Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances (Modified Accrual Basis) − *General Fund*

Last Five Fiscal Years with Anticipated Budget for 2020

	Anticipated Budget 2020	2019	2018	2017	2016	2015
Revenues:						
Local:						
Property taxes	$ 1,343,000	$ 1,369,345	$ 1,206,576	$ 1,194,282	$ 1,171,620	$ 1,040,305
Earnings on investments	85,000	86,777	47,069	28,652	15,016	9,020
Other	176,700	138,083	85,573	108,939	108,353	90,777
State	5,034,866	4,639,221	4,194,985	4,123,045	3,929,852	4,053,965
Federal	269,936	511,867	434,099	376,280	540,166	510,025
Total revenues	6,909,502	6,745,293	5,968,302	5,831,198	5,765,007	5,704,092
Expenditures:						
Current:						
Instruction	3,876,856	3,602,954	3,416,025	3,482,578	3,701,875	3,760,666
Supporting services:						
Students	268,884	211,007	108,040	127,014	107,746	105,499
Instructional staff	434,034	317,698	321,708	164,936	153,809	173,495
General administration	297,050	266,578	269,655	245,271	249,965	247,811
School administration	560,150	584,812	443,669	359,079	354,758	403,208
Central	351,392	226,885	217,904	219,884	206,805	211,309
Operation and maintenance of facilities	676,206	697,369	554,296	496,122	485,330	478,708
Student transportation	390,240	373,093	242,656	348,244	277,110	456,085
Debt service	107,190	-	77,869	137,536	56,678	54,182
Total expenditures	6,962,002	6,280,396	5,651,822	5,580,664	5,594,076	5,890,963
Excess (deficiency) of revenues over (under) expenditures	(52,500)	464,897	316,480	250,534	170,931	(186,871)
Other financing sources (uses):						
Net transfers and other financing sources (uses)	52,500	4,012	(35,000)	89,376	(28,200)	84,466
Net change in fund balances	-	468,909	281,480	339,910	142,731	(102,405)
Fund Balances − beginning	2,263,642	1,794,733	1,513,253	1,173,343	1,028,784	1,438,803
Fund Balances − ending	$ 2,263,642	$ 2,263,642	$ 1,794,733	$ 1,513,253	$ 1,171,515	$ 1,336,398
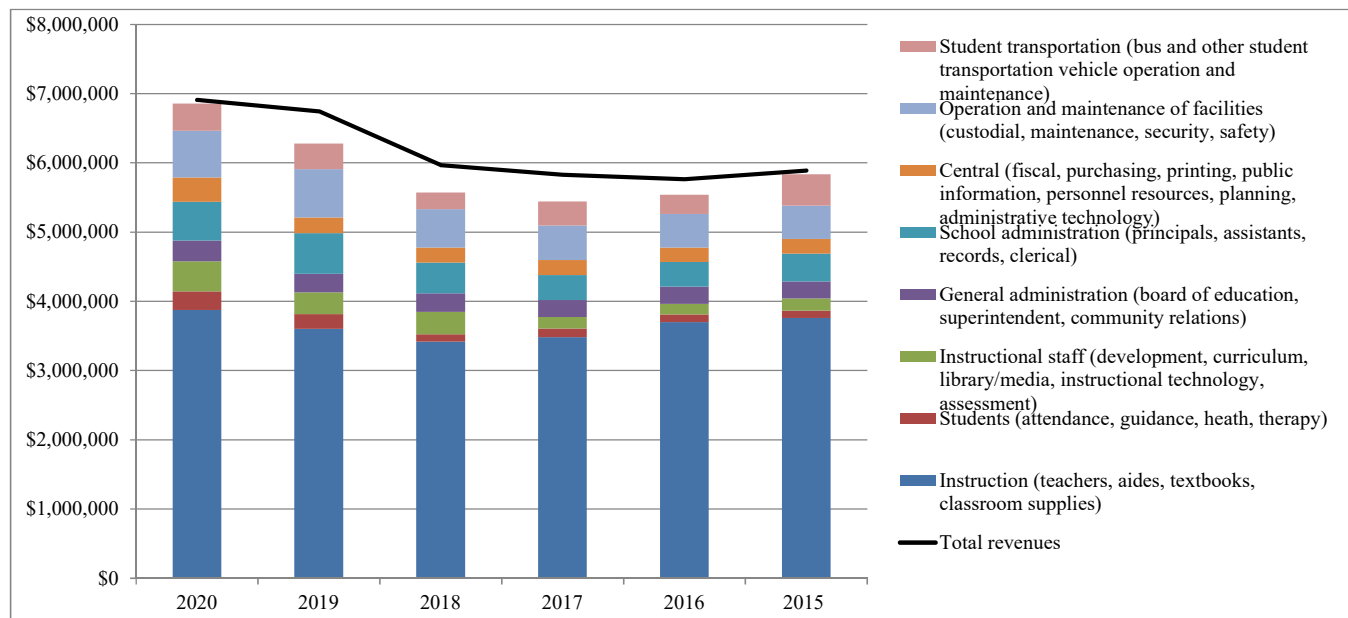
Notes: The 2020 anticipated budget is from the proposed budget approved by our Board in June 2019.

We closed the Non K-12 Programs Fund in fiscal year 2017 by restating the beginning *general fund* balance by $1,828.

Source: District records.

WAYNE COUNTY SCHOOL DISTRICT
General Fund **Expenditures Per Student**

Last Five Fiscal Years with Anticipated Budget for 2019

	Anticipated Budget 2020		2019		2018		2017		2016		2015
General fund expenditures per student:											
Instruction	$	8,654	$	8,115	$	7,642	$	7,739	$	7,893	$	7,802
Supporting services:											
Students		600		475		242		282		230		219
Instructional staff		969		716		720		367		328		360
General administration		663		600		603		545		533		514
School administration		1,250		1,317		993		798		756		837
Central		784		511		487		489		441		438
Operation and maintenance of facilities		1,509		1,571		1,240		1,102		1,035		993
Student transportation		871		840		543		774		591		946
Total general fund expenditures per student	$	15,301	$	14,145	$	12,470	$	12,096	$	11,807	$	12,110
Student fall enrollment count		448 *		444		447		450		469		482

* Estimate

Source: District records.

WAYNE COUNTY SCHOOL DISTRICT

Historical Summaries of Taxable Values of Property

Last Five Tax (Calendar) Years

	2018		2017	2016	2015	2014
	Taxable Value	% of TV	Taxable Value	Taxable Value	Taxable Value	Taxable Value
Set by County Assessor-Locally Assessed						
Real property:						
Primary residential	$ 85,753,666	23.7 %	$ 82,752,290	$ 80,496,240	$ 77,831,200	$ 73,796,985
Secondary residential	113,035,700	31.3	101,225,410	98,600,040	97,090,785	85,297,940
Commercial and industrial	60,834,309	16.8	56,260,505	47,835,745	44,804,260	45,455,810
Agricultural and Farmland Assessment Act (FAA)	14,327,028	4.0	13,893,690	13,431,815	12,217,065	10,345,125
Unimproved non FAA	53,546,955	14.8	54,747,360	54,547,355	54,668,065	52,437,385
Total real property	327,497,658	90.7	308,879,255	294,911,195	286,611,375	267,333,245
Personal property:						
Primary mobile homes	154,700	0.0	154,700	154,700	134,065	150,145
Secondary mobile homes	46,455	0.0	46,455	49,455	51,455	64,785
Other business personal	7,517,420	2.1	7,369,670	6,727,425	5,877,475	6,024,415
Total personal property	7,718,575	2.1	7,570,825	6,931,580	6,062,995	6,239,345
Fee in lieu	10,637,777	2.9	9,889,934	10,128,261	9,529,547	9,473,200
Total locally assessed	345,854,010	95.7	326,340,014	311,971,036	302,203,917	283,045,790
Set by State Tax Commission-Centrally Assessed	15,389,695	4.3	13,617,606	12,928,957	11,740,748	11,108,562
Total taxable value	$ 361,243,705	100.0 %	$ 339,957,620	$ 324,899,993	$ 313,944,665	$ 294,154,352
Total taxable value (less fee in lieu)	$ 350,605,928		$ 330,067,686	$ 314,771,732	$ 304,415,118	$ 284,681,152

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Source: District records.

WAYNE COUNTY SCHOOL DISTRICT
Tax Rates and Revenue
Last Four Fiscal Years with Anticipated Budget for 2019

	Anticipated Budget 2020		2019		2018		2017		2016	
	Tax Rate	Budget	Tax Rate	Revenue	Tax Rate	Revenue	Tax Rate	Revenue	Tax Rate	Revenue
General Fund:										
Basic	0.001661	$ 657,255	0.001666	$ 662,022	0.001568	$ 594,754	0.001675	$ 604,351	0.001736	$ 599,980
Board local	0.000400	158,279	0.000400	158,949	0.001613	611,822	0.001635	589,919	0.001654	571,640
Voted local	0.001333	527,466	0.001380	548,374	-	-	-	-	-	-
Total general fund	0.003394	1,343,000	0.003446	1,369,345	0.003181	1,206,576	0.003310	1,194,270	0.003390	1,171,620
Capital Projects Fund:										
Capital local	0.001080	421,000	0.001080	429,219	0.001126	427,100	0.001133	408,794	0.001142	394,687
Pass-Through Taxes Fund:										
Charter school	0.000016	5,000	0.000016	6,057	0.000012	3,786	-	-	-	-
Total tax rate / revenue	0.004490	$ 1,769,000	0.004542	$ 1,804,621	0.004319	$ 1,637,462	0.004443	$ 1,603,064	0.004532	$ 1,566,307

Notes:

Tax rates are levied for the calendar year. For example, calendar year 2019 tax rates apply to the District's fiscal year ending June 30, 2020.

Revenue includes current taxes, redemptions (delinquent taxes collected in the current year), and fees in lieu of taxes (primarily motor vehicle fees).

Redemptions of prior-year taxes are allocated using current tax rates.

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Source: District records.

Compliance Reports

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

Board of Education
Wayne County 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 Wayne County School District (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 3, 2019.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

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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
September 3, 2019

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

Board of Education
Wayne County School District

Report on Compliance

We have audited the compliance of Wayne County 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, 2019.

> Minimum School Program
> Budgetary Compliance
> Fund Balance
> Utah Retirement Systems
> School District Tax Levies
> Open and Public Meetings Act
> Public Treasurer's Bond
> Cash Management
> School Fees

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance based on our audit of the state
compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the
United States of America; the standards applicable to financial audits contained in *Government Auditing
Standards*, issued by the Comptroller General of the United States; and the *State Compliance Audit
Guide*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the
audit to obtain reasonable assurance about whether noncompliance with the state compliance
requirements referred to above that could have a direct and material effect on a state compliance
requirement occurred. An audit includes examining, on a test basis, evidence about the District's
compliance with those requirements and performing such other procedures as we considered necessary
in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state
compliance requirement referred to above. However, our audit does not provide a legal determination of
the District's compliance with those requirements.

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Opinion on Compliance

In our opinion, Wayne County School District complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2019.

Other Matters

The results of our auditing procedures disclosed an instance of which is described below. Our opinion on compliance is not modified with respect to this matter.

> *Notice of Budget Hearing* – The District is required to publish notice of a budget hearing at least 10 days prior to the hearing. Refer to *Utah Code* 53G-7-303. The notice for the June 12, 2019 budget hearing was published on June 6, 2019 or seven days prior to the hearing.

> *Management's Response* – The notice of budget hearing was published 7 days prior to the hearing due to oversight in the publisher's schedule. Although the meeting notice was submitted for publishing approximately 30 days in advance, the directive was mistakenly given to publish it in the incorrect issue of the newspaper.

The District's response to the noncompliance findings identified in our audit is described above. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the state compliance requirements referred to above to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance with those state compliance requirements and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

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

Aquin & Company, PC

Orem, Utah
September 3, 2019

Wayne County School District Investment Grade Audit Report

BICKNELL, UTAH
JANUARY 2020

FOR THE LIFE OF YOUR BUILDING

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Overview

1.1. CONTACT INFORMATION

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McKinstry
For The Life Of Your Building

WAYNE COUNTY SCHOOL DISTRICT
INVESTMENT GRADE AUDIT REPORT
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Overview

1.2. EXECUTIVE SUMMARY

In December 2018, Wayne County School District contracted with McKinstry to perform an Investment Grade Audit (IGA) of their schools shown in *Table 1* below. The goal of the IGA is to upgrade all their facility lighting to LEDs as well as identify other significant energy efficiency opportunities and implement capital improvement measures including the replacement of the aging rooftop units at Wayne High School. The proposed project is expected to have a financial return of around 13 years.

As a result of the IGA efforts, the partnership formed with Wayne County School District, and focused consideration of the school board's priorities, McKinstry has assembled a project that combines energy savings measures together with a project that also includes the highest priority capital measures selected by the School District during the IGA review meetings. A summary of this project is included in *Table 2* below.

Table 1: Buildings and Sites Included in IGA

Building Name	ID	Area (ft²)	Street Address	School District
Hanksville Elementary School	HNK	13,994	48 S Center St	Hanksville, UT
Loa Elementary School	LOA	31,038	50 South 100 East	Loa, UT
Wayne High School	WHS	53,812	265 N 400 W	Bicknell, UT
Wayne Middle School [1]	WMS	33,900 [2]	79 N 100 W	Bicknell, UT

(1)   The newer section of Wayne Middle School was added to the facility lighting retrofit scope (25,000 ft² of the total area).
(2)   Total area is an estimate from map takeoffs since updated drawings were not available.

Overview

1.3.   SUMMARY OF RECOMMENDED FACILITY IMPROVEMENT MEASURES

See Table 2 below for a summary of the recommended Energy Conservation Measures (ECMs) to be included in this ESPC project.

Overview

Table 2: RECOMMENDED ENERGY CONSERVATION MEASURES

Table will be updated and submitted after costs are updated

ECM Name	Facility	ECM Description	Construction Cost[1] [$]	Annual Utility Savings [$]	Annual CO2 Savings [Tons]	Annual Operational Savings [$]	Total Annual Savings [$]	Estimated Utility Rebate	Non-Guaranteed Net Customer Cost (with Incentives)	Non-Guaranteed Simple Payback (SPB) (with Incentives)
03.01-WHS RTU Replacement	Wayne High School (WHS)	Replace (6) existing rooftop units with new propane heating-only rooftop units.								
03.04-LOA Unit Ventilator Install	Loa Elementary School (LOA)	Demolish the (2) existing multizone units. Install (6) new unit ventilators with outside air intakes and (2) radiant heaters in each of the (8) zones previously served by the multizone units to provide heating and ventilation. Install a new steam to hot water heat exchanger, pumps, air-separator, glycol feeder, and expansion tank for the new hot water loop serving the new unit ventilator coils and radiant heaters.								
04.01-Wireless Thermostats	Hanksville Elementary School (HNK), Loa Elementary School (LOA), Wayne High School (WHS)	Replace existing programmable thermostats with wireless thermostats that are networked with BACnet communication.								
09.02-L2 Lighting Improvements	Hanksville Elementary School (HNK), Loa Elementary School (LOA), Wayne High School (WHS), Wayne Middle School (WMS)	Comprehensive lamp retrofit of all interior and exterior facility lighting to LEDs.								
11.01-HNK RTU Disconnect Replacement	Hanksville Elementary School (HNK)	Replace existing disconnects at rooftop units with new disconnects to prevent intrusion of windblown dust.								
Total										
Audit Fee										
Contingency										
Total McKinstry Contract Value										
Total Funded Amount										

[1] Since design, project management and other project related costs are distributed among the ECMs, the project cost will not go up or down by exactly the amounts shown here if a ECM or ECMs are removed from the final contracted scope of work.

Confidential and Proprietary

Overview

1.4. PRE AND POST ENERGY USE INTENSITY

As a result of the proposed energy efficiency upgrades, the energy use intensity (e.g. energy use in kBtu per square foot per year) in each building will reduced as show in Table 3.

Table 3: IGA Building Pre and Post Energy Use Intensity

Building	Existing EUI (kBtu/sf/yr)				Proposed EUI (kBtu/sf/yr)			
	Electric	Propane	Coal	Total	Electric	Propane	Coal	Total
Hanksville Elementary School	18.1	23.6	-	41.7	9.9	19.7	-	29.6
Loa Elementary School	19.9	-	75.6	95.5	11.7	-	62.2	73.9
Wayne High School [1]	17.1	65.0	-	82.1	7.5	48.4	-	55.8
Wayne Middle School [2]	11.8	-	-	11.8	6.0	-	-	6.0

(1) *Wayne High School EUI includes all building utility consumptions on-site (including shop buildings and art building).*
(2) *Building uses coal as well, but only electric data was evaluated since there is just a lighting retrofit in WMS.*

1.5. PROJECT PRO-FORMA

The project pro-forma provides a cash flow scenario for the recommended package of ECMs.

Table will be updated and submitted after costs are updated

1.6. MEASURES INVESTIGATED BUT NOT RECOMMENDED

1.6.1. LOA ELEMENTARY SCHOOL COAL BOILER REPLACEMENT

Loa Elementary School still uses a coal fired steam boiler that is original to the building, which was constructed in 1953. McKinstry investigated the boiler during the IGA and found that it is in good operating condition for its age and the combustion efficiency is still within an acceptable range. However, considering all factors the overall system efficiency is still only ~60%. Typically, McKinstry would recommend replacing the coal boiler with an electric or gas fired condensing boiler which would greatly increase the system efficiency and reduce maintenance needs; however, the initial capital cost as well as the significant utility cost difference of coal compared to propane and electricity (electricity is 8 times more expensive than coal and propane is 5 times more expensive than coal) makes this measure not recommended unless it is a top priority for the School District. McKinstry also spoke to vendors across the country to determine if there are any modern coal boilers in production that could be installed. It was determined that there may be some available, but they would be extremely difficult to acquire and then the District will most likely have to face meeting new environmental regulations. Therefore, McKinstry recommends that the old coal fired boiler remain in place until the school is financially ready to invest in a full conversion to a condensing boiler system.

1.6.2. LOA ELEMENTARY SCHOOL GROUND SOURCE HEAT PUMP SYSTEM

McKinstry also investigated the potential for a conversion to a ground source heat pump system for Loa Elementary School. This would involve a full replacement of the HVAC system to heat pumps that utilize the ground temperature to transfer heat and condition the building. This type of system would reduce maintenance needs, increase occupant comfort and ventilation, add cooling capabilities, and allow electricity to be the sole utility source which provides greater energy security. There is also a $400/ton rebate for water source heat pumps available from the local utility company. However, due to the very low cost of coal in comparison to electricity (electricity is on average 8 times more expensive than coal) this measure is not recommended by McKinstry unless it is a top capital priority of the School District since it

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will significantly increase annual utility expenses and there will be no measurable payback period.

1.6.3. WAYNE HIGH SCHOOL GROUND SOURCE HEAT PUMP SYSTEM

The propane fired rooftop units at Wayne High School have led to significant maintenance challenges as well as high utility bills for the school. McKinstry wanted to investigate a comprehensive long-term solution for the school since the district expressed interest in moving away from propane. A ground source heat pump system would be the solution to this need. The ground source system would reduce maintenance needs, increase occupant comfort and ventilation, add cooling capabilities, and allow electricity to be the sole utility source which provides greater energy security. There is also a $400/ton rebate for water source heat pumps available from the local utility, Garkane Energy.

McKinstry investigated the cost and feasibility of both an open loop and a closed loop ground source system. A closed loop system consists of underground continuous piping loops that are filled with a low freeze point liquid that helps transfer heat between the ground and the building heat pumps. An open loop system consists of a production well that pumps groundwater from an aquifer to a heat exchanger that will exchange heat with the building heat pump loop. An injection well then pumps the groundwater back into the earth where it came from. It was determined that a closed ground loop system has too high of an initial capital cost to make sense due to the quantity of wells that must be drilled; however, the open loop system begins to make financial sense with the significantly cheaper well cost and the aquifer water resource that is available near the school based on well log data.

McKinstry continued to discuss the feasibility of an open loop system with a local hydrology expert as well as various drilling contractors. As a result of these discussions and a thorough lifecycle cost analysis it was determined that there is an adequate water resource in the area; however, the upfront cost and uncertainty in utility escalation rates led the board to not proceed with this measure. Also, there are still many inherent risks that need to be considered in the design of this system such as achieving the required flow rate, hard water properties, and the potential for longer runs of piping and electrical rework. McKinstry does not recommend investing in a closed or open loop ground source heat pump system until the School District's long-range plan is more clearly defined and they are ready for this large of a capital investment.

1.6.4. WAYNE HIGH SCHOOL ROOFTOP UNITS WITH ADDED COOLING

The existing rooftop units at Wayne High School are propane fired heating-only units. McKinstry investigated what the incremental cost and utility consumption impact would be to add electric cooling capabilities to new rooftop units. It was determined that the capital cost difference would be relatively small when compared to new heating-only rooftop units; however, the annual electrical utility expenses will increase significantly with the DX cooling coils. Therefore, this option is not recommended by McKinstry unless adding cooling to the high school is a high priority for the School District.

1.6.5. WAYNE HIGH SCHOOL ROOFTOP HEAT PUMPS

McKinstry investigated another alternative of replacing the propane heating-only rooftop units at Wayne High School with air-to-air heat pumps that have backup electric heat coils. This is the most expensive option for the rooftop unit replacement in terms of the initial capital investment; however, the heat pumps would have a greater coefficient of performance (COP) when compared to propane heating/DX cooling rooftop units. Therefore, the annual electrical utility expenses would increase by a smaller amount when compared to adding DX cooling coils to the new propane rooftop units. However, this measure still does not have any associated energy savings, so McKinstry does not recommend including it in the project unless adding cooling is a high priority for the School District.

1.6.6. LOA ELEMENTARY SCHOOL MZU REFURBISHMENT

The (2) built up multi-zone units at Loa Elementary School are original to the building and overdue for

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replacement. They currently operate at a constant supply air temperature and do not provide consistent heating or adequate outside air to the classrooms that they serve in the oldest section of the school. McKinstry investigated one option to refurbish the existing multi-zone units rather than replace them with unit ventilators. This refurbishment would involve installing new steam coils, control valves and supply fans as well as ensuring proper damper operation. An alternate option was also added to upsize the supply fans and allow for a rerouting of the supply air ductwork to ceiling diffusers to provide better air distribution in the classrooms. This measure would be a lesser capital investment than installing new unit ventilators, but it would not fix the underventilation problem at the school and it provides almost no energy savings (only better system controllability). McKinstry does not recommend including this ECM in the project due to the current lack of ventilation at Loa Elementary School.

1.6.7. LOA ELEMENTARY SCHOOL MZU TO DOAS MODIFICATIONS & UV INSTALL

Another option to reuse the old multizone units at Loa was investigated. This option proposes repurposing the existing multizone units and converting them to a dedicated outside air system (DOAS) to provide the minimum outside air required to the (8) zones they serve. New drop ceilings and unit ventilators would be installed in each zone to provide the heating and air circulation. Also, a new steam to hot water heat exchanger, pumps, air-separator, and expansion tank for new hot water loop serving the (8) new unit ventilators would need to be installed in the basement mechanical room.

The intention behind the DOAS system is to provide the option to add evaporative cooling media in the converted multizone units to pre-condition the outside air as well as prevent the need to install new outside air ductwork in each of the (8) zones. Initially the School District wanted to go with this option due to a strong interest in adding cooling; however, after further investigation of the existing supply air ductwork McKinstry determined that it cannot be reused due to the presence of combustible materials in the supply vents as well as other building code compliance issues. Also, the average temperature in Loa only gets above 75°F for about 476 hours out of the school year (less than 10% of the time). With a heating dominated climate outside air economizing should be able to handle most of the cooling demand at the school, so the high cost of this measure makes less financial sense. McKinstry does not recommend including this ECM in the project due to the code compliance issues as well as the high cost in comparison to just a new unit ventilator installation.

1.6.8. LOA PNEUMATIC TO DDC CONVERSION

The control system at Loa Elementary School is currently fully pneumatic. Through the recommended ECM 04.01 all the school's thermostats will be converted to digital thermostats, but the rest of the pneumatic system will remain. McKinstry investigated the incremental capital cost to eliminate all pneumatic controls at the school and replace it with a new DDC system (excluding the wireless thermostats), which includes the following: unit ventilator control valves, steam convertor control valves, and the MZU steam control valves and damper actuators. There are currently no measurable energy savings associated with this measure, but it would reduce maintenance requirements as well as enable better control of the HVAC system which could drive future energy savings opportunities during commissioning. McKinstry does not recommend including this ECM in the project unless it is a capital priority for the School District.

1.6.9. WAYNE HIGH SCHOOL BOILER PLANT & AHU CONTROLS

Wayne High School has a mix of different controls systems. The rooftop units are controlled through programmable thermostats, but the (2) large air handling units in the auditorium are still pneumatically controlled. Also, the boiler plant has digital controls, but the system is outdated and currently is in manual override. Through the recommended ECM 04.01 all the programmable thermostats will be converted to networked thermostats, but the rest of the outdated controls will remain. McKinstry investigated the incremental capital cost to convert the air handling unit controls from pneumatic to DDC as well as provide new controls for the existing boiler plant. Although it is not a very high capital cost, there are currently no associated energy savings with this measure. McKinstry does not recommend including this ECM in the project unless it is a capital priority for the School District.

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1.6.10. LED LIGHTING OPTIONS

For lighting improvements at the schools McKinstry investigated (4) different options to determine which would be the best long-term and cost-effective solution. The options investigated were the following:

- Option L1: Reuse the existing TLED lamps and replace all other fluorescent lamps with LEDs.

- Option L2: Comprehensive Type B LED lamp replacement for all existing fixtures.

- Option L3: Add a can light retrofit kit to the comprehensive LED lamp replacement.

- Option L4: Add a flat panel retrofit kit for all troffers to the comprehensive LED lamp replacement.

McKinstry recommends option L2 for this project due to it being the most comprehensive and cost-effective solution. Option L1 is not recommended since reusing existing LED lamps could lead to inconsistencies with color temperature, light levels and would increase the burden on maintenance personnel. Options L3 and L4 would provide the "newest" look for the facility lighting systems, but the retrofit kits would significantly add to the project cost and fixture upgrades are not eligible for the local utility company 30% rebate. Option L2 will provide the maximum rebate potential as well as consistent color temperature and light levels throughout the schools. Also, the LED lamp retrofits will be Type B which are directly wired to the fixture and ballasts will be removed.

1.6.11. SOLAR PHOTOVOLTAICS

Solar Photovoltaics (PVs) were considered and designed with a preliminary layout for both ground and roof mounted systems at Wayne High School, Loa Elementary School, and Hanksville Elementary School. At all the sites it was determined that there is not enough roof space to fit the PV array size that is required to meet the current electric demand at each school. There appears to be some space for ground mounted systems; however, the preliminary payback was calculated with a range of about 20-30 years at each of the schools. There are also no rebates available from the local utility company or national grants that the District qualifies for unfortunately. Wayne County School District made it clear that they do not want to invest in solar PV systems unless the payback is compelling, so solar PV is not recommended by McKinstry. It may become more a more compelling measure in the future if any of the schools are converted to ground source heat pump systems that run solely on electricity.

1.6.12. SECONDARY TRANSFORMER REPLACEMENT

Secondary transformer replacements were considered for the (6) pad mounted units at Wayne High School and Wayne Middle School (the pole mounted transformers at Loa and Hanksville Elementary Schools are owned by the utility company). A transformer retrofit would provide a greater efficiency in energy conversion which would shave peak electrical loads and cut down on total annual electrical costs. After an analysis was performed it was determined that the relatively low electric utility rate and small scope of work make this measure a poor candidate for the project. With Simple Payback of exceeding 23 years, McKinstry cannot recommend transformers as part of this project.

1.6.13. HANKSVILLE AND LOA ELEMENTARY SCHOOL WINDOW REPLACEMENT

During the IGA it was observed that the windows at Loa Elementary School are all poorly sealed and single pane. Also, it was mentioned during the preliminary audit that the windows at Hanksville Elementary School are low quality even though they are double pane. McKinstry investigated the potential of replacing these windows at both schools with new energy efficient double pane windows that have low-E coating. Although the new windows would significantly increase the insulating properties of the windows and significantly reduce solar heat gain, the potential utility savings are simply not enough to achieve a payback that is even close to the desired range for the project due to low utility rates and the relatively small scope of the retrofit. McKinstry does not recommend including window replacement in this project.

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1.7. DESCRIPTION OF EXISTING FACILITIES

See Appendix A for descriptions of all the facilities that have in-scope HVAC systems (Wayne Middle School has been excluded).

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Base Year Energy Use

Base Year Energy Use

2.1. CURRENT RATE SCHEDULES

All energy cost savings calculations presented in this IGA will be based on the utility rates found in this section. Table 5 summarizes the utility rates that are present at each facility in-scope for this IGA. A description of each rate can be found in sections 1) and 2.1.2 following the summary table.

Table 4: Utility Rates by Facility

Facility	Electric Rate		Propane Rate	Coal Rate
	GS-1	GS-2		
Hanksville Elementary School		X	X	
Hanksville Culinary Pump (1)	X			
Loa Elementary School		X		X
Wayne High School		X	X	
Wayne High School Shop (2)		X	X	
Wayne Middle School		X		X

1) Hanksville Elementary School has a culinary water pump that has its own electric meter separate from the main building meter.
2) The shop building at Wayne High School has its own electric meter separate from the main building meter.

2.1.1. ELECTRIC RATES

Electricity is provided to all Wayne County School District facilities by Garkane Energy.

2.1.1.1. General Service Electric Rates

General Service (building) electricity is tracked and provided by meters at the building level. The electric rates do not change between the summer and winter seasons.

The monthly bill for General Service electric meters is composed of the following items, which change in amount with service size:

- Base Rate
- Demand charge (per kW)
- Energy charge (per kWh)

Also, it is important to note that these rates are based on the customer maintaining a Power Factor of 95% lagging or higher, as determined by measurement. If the average Power Factor is found to be less than 95% lagging, the Power as recorded by the Company's demand (kW) meter will be increased by 1% for every 1% that the Power Factor is less than 95%.

Here is a summary of the General Service electric rate schedules observed on the bills for the School District:

General Service – Schedule 1

This rate is available for commercial, industrial, public buildings, and three-phase farm service for all uses including lighting, heating and power. Service under this schedule is limited to consumers whose load requirements do not exceed 50 KVA of transformer capacity.

Base Year Energy Use

Base Charge: $25.00

Schedule 1 Demand and Energy Charges	Rate
Demand Charge, first 3 kW, per kW	$2.00
Demand Charge, over 3 kW, per kW	$7.50
Energy Charge per kWh	$0.0606

General Service– Schedule 2

This rate is available for commercial, industrial, public buildings, and three-phase farm service for all uses including lighting, heating and power. Service under this schedule is limited to consumers whose load requirements are between 50 and 1,000 KVA of transformer capacity.

Base Charge: $30.00

Schedule 2 Demand and Energy Charges	Rate
Demand Charge per kW	$8.55
Energy Charge per kWh	$0.0628

2.1.1.2. Street and Security Lighting Rates

The Customer is charged a monthly fee per lamp at a rate that is based on the type of lamp, wattage of the fixture, and whether they are Cooperative, or Consumer owned. Service under this schedule is unmetered and Garkane Energy will maintain the light in operating condition while the Customer will assume responsibility and pay for damage.

Monthly Bill Rate for HPS or Equivalent LED Lamps:

Cooperative Owned Fixtures	Rate per unit
l00 Watts or less – 40 kWh/Mo	$8.35
250 Watts – 100 kWh/Mo	$13.35
400 Watts – 160 kWh/Mo	$18.20
1000 Watts	$47.50
1800 Watts	$85.00

Consumer Funded Fixtures	Rate per unit
l00 Watts or less – 40 kWh/Mo	$4.97
250 Watts – 100 kWh/Mo	$9.97
400 Watts – 160 kWh/Mo	$14.82

2.1.2. PROPANE RATE

Both Wayne High School and Hanksville Elementary School utilize propane to meet their heating needs which is supplied by Blackburn Propane. Based on the three years of propane utility data provided from the School

Base Year Energy Use

District the following average annual rates were calculated for propane.

Propane Rate Charges	Average Annual Rate
Hanksville ES Charge per U.S. Gallon	$1.30
Wayne HS Charge per U.S. Gallon	$1.78

2.1.3. COAL RATE

Both Loa Elementary School and Wayne Middle School utilize coal to meet their heating needs which is supplied by the Canyon Fuel Company from the Sufco mine (located in Utah). Based on the three years of coal utility data provided from the School District the following average annual rate was calculated for coal.

Coal Rate Charges	Average Annual Rate
Charge per U.S. Ton	$48.75

Base Year Energy Use

2.2. UTILITY BILL SUMMARY

Table 5 below summarizes the average annual utility consumption and cost for each facility in scope based on the 36 months of utility data for electricity, propane and coal provided by the Wayne County School District. For further detail on how the annual electrical consumption breaks down for each facility on an end-use basis see the discussion provided in Appendix C. These end use breakdowns assisted McKinstry in ensuring that guaranteed electrical energy savings fall within a reasonable range for facilities that have multiple proposed energy conservation measures in the categories of lighting, HVAC and controls. For propane and coal, it can be assumed that almost all the end-use consumption is used to meet HVAC heating needs in the schools except for a small percentage that may be used to produce domestic hot water in some cases.

Table 5: Annual Utility Bill Summary

Average Annual Utilities		Electric			Propane		Coal	
Facility	Total Annual Cost	Use	Demand	Cost	Use	Cost	Use	Cost
		kWh	kW	$	gal	$	tons	$
Hanksville Elementary School	$ 14,126	74,081	410	$ 8,813	3,616	$ 5,313	-	-
Loa Elementary School	$ 25,346	181,110	745	$ 17,789	-	-	106	$ 7,557
Wayne High School (1)	$ 84,307	308,369	1,425	$ 32,623	43,834	$ 51,684	-	-
Wayne Middle School (2)	$ 13,144	117,086	656	$ 13,144	-	-	*Not in-scope*	*Not in-scope*
Total	$ 136,924	680,646	3,236	$ 72,369	47,450	$ 56,997	106	$ 7,557

1) Wayne High School data includes the total site utility consumption for the main building, shop building and art building.
2) Only electric utility data is shown for Wayne Middle School since the scope in that facility is lighting only.

From the annual utility bill summary, the largest utility consumer in the School District is Wayne High School; however, on a cost per square footage basis Hanksville Elementary School is not far behind. Both schools have higher total annual utility costs compared to Loa Elementary School and Wayne Middle School due to their significant propane heating bills. Propane on average costs 5 times more than coal per kBTU of energy.

The aging facility conditions along with this utility summary demonstrate that there are significant opportunities for utility savings at many of the facilities that belong to Wayne County School District.

Base Year Energy Use

2.3. BASE YEAR DESCRIPTIONS

The base year for electricity, propane, and coal (Table 5) was determined by averaging utility bills that were provided by the Wayne County School District that range from June 2015 to November 2018 for a total of ~3 years of data. The annual average from these 3 years of data provides a baseline facility energy consumption to base savings calculations from for this IGA.

Propane and coal are delivered to the schools in large batch quantities at irregular intervals, so McKinstry had to make assumptions to assemble a prorated monthly utility consumption profile. Monthly granularity in the consumption data is important to have so that baseline consumption profiles (see Appendix C) can be generated for each facility to provide a more precise metric to base utility savings calculations against. The data for propane and coal was normalized to a full month based on the invoicing date and number of days in between to get monthly average consumption rates in gallons or tons per day. These average consumption rates were used to divide large batch shipments among multiple months of usage. Also, the winter heating cut off was estimated to be early April for Hanksville and Loa Elementary School, and May for Wayne High School. The beginning of the heating season for all schools was assumed to be September.

The electric utility bills happen at monthly intervals and have all been prorated based on the number of days in the billing cycle.

The annual utility consumption profile for each facility can be found in Appendix C.

2.4. UTILITY RATE ESCALATION

Wayne County School District and McKinstry have worked together to determine appropriate utility escalation rates.

The Energy Escalation Rate Calculator produced by the National Institute of Standards and Technology was used to calculate the escalation rates applied within this project. Default carbon price is used as carbon policy for the EERC.

The approved escalation rates, including inflation of 2.75%, at default carbon price, are as follows:

- Electricity– 2.3%
- Propane – 4.4% (assumed to be same as natural gas)
- Coal – 2.2%

2.5. ADJUSTED BASELINE DISCUSSION

It was brought to McKinstry's attention during the energy audit that the schools in-scope are not bringing in enough outside air to meet the current building code minimum ventilation requirements. For example, many of the rooftop units at Wayne High School were observed to have mixed air temperature control setpoints on interior dials set to 90°F or higher along with closed OSA dampers. Also, the return air CO_2 sensors on the rooftop units at Hanksville Elementary School were observed to have abnormally high setpoints for classrooms and many of the pneumatic outside air dampers at Loa Elementary School have most likely failed closed. Therefore, the baseline energy consumption presented in this IGA report is lower than what would typically be expected for similar schools that have up-to-code ventilation.

If the HVAC equipment were properly ventilating spaces, then the Wayne County School District baseline energy consumption would most likely increase to the following values in Table 6 based on McKinstry's energy model analysis:

Base Year Energy Use

Table 6: Adjusted Baseline Utility Consumption

Facility	Electric Use (kWh)	Electric Demand (kW)	Propane (gallons)	Coal (tons)	EUI
Hanksville Elementary School	80,602	459	4,055	n/a	46.1
Loa Elementary School	185,832	701	n/a	168	140.0
Wayne High School [1]	273,063	1,094	44,480	n/a	92.8

1) *Wayne High School adjusted baseline only includes utility consumption for the main building since that is how the facility was modeled.*

When the adjusted baseline scenario is compared side-by-side with the current baseline utility data for each school below in Table 7 it is evident that there would be a significant increase in the baseline utility consumption, particularly with the heating load.

Table 7: Current Baseline Utility Consumption

Facility	Electric Use (kWh)	Electric Demand (kW)	Propane (gallons)	Coal (tons)	EUI
Hanksville Elementary School	74,081	410	3,616	n/a	41.7
Loa Elementary School	181,110	745	n/a	106	95.5
Wayne High School [1]	272,486	1,173	38,285	n/a	82.3

1) *Wayne High School baseline only includes utility consumption for the main building.*

The guaranteed energy savings calculations presented in this IGA were based off the current state of underventilation in the facilities as the baseline condition using current utility data to tune the energy models. However, if McKinstry were to perform the energy savings calculations for the **HVAC measures** presented in this IGA based off the adjusted baseline numbers in Table 6, then the savings values would be larger, yet these are not true dollar savings that the district would see. The theoretical utility savings with an adjusted baseline ventilation compared to the current guaranteed savings is shown in Table 8 below.

Table 8: Theoretical Utility Savings Compared to Guaranteed Savings

Utility Type (Unit)	Current Guaranteed Savings (Units)	Current Guaranteed Savings ($)	Theoretical Savings with Adjustment (Units)	Theoretical Savings with Adjustment ($)
Electric (kW)	29	$249	60	$513
Electric (kWh)	77,685	$4,879	80,700	$5,068
Propane (gal)	10,828	$14,077	15,300	$19,890
Coal (tons)	17	$840	80	$3,900
Total Annual Savings ($)		$20,045		$29,371

Base Year Energy Use

Note: Table 8 shows a combined summary of the savings for Hanksville ES, Loa ES, and Wayne HS for the ECM 03.01, 03.02 and 04.01. The lighting ECMs are excluded since they are minimally impacted by ventilation.

Therefore, if McKinstry were to assume each school is already meeting code minimum ventilation, then the savings calculations would estimate over $9,000 more per year in utility savings than is currently presented in this IGA. McKinstry will not account for these savings in our energy savings guarantee, but we will ensure that proper ventilation in all the spaces that we impact is achieved through this project.

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ECM Descriptions

ECM Descriptions

3.1.   ENERGY SAVINGS SUMMARY

The table below shows the annual guaranteed utility savings for each ECM. The savings shown below include a guarantee factor of 97% for facility lighting ECMs, and 90% for all the other measures.

Table 9: IGA Building ECM Descriptions

Table will be updated and submitted after costs are updated

ECM Name	Facility	ECM Description	Electricity Savings [kWh]	Electric Demand Savings [kW]	Coal Savings [Tons]	Propane Savings [Gallons]	Annual Utility Savings [$]
03.01-WHS RTU Replacement	Wayne High School (WHS)	Replace (6) existing rooftop units with new propane heating-only rooftop units.	(185)	4	0	448	$600
03.04-LOA Unit Ventilator Install	Loa Elementary School (LOA)	Demolish the (2) existing multizone units. Install (6) new unit ventilators with outside air intakes and (2) radiant heaters in each of the (8) zones previously served by the multizone units to provide heating and ventilation. Install a new steam to hot water heat exchanger, pumps, air-separator, glycol feeder, and expansion tank for the new hot water loop serving the new unit ventilator coils and radiant heaters.	8,302	40	(2)	0	$800
04.01-Wireless Thermostats	Hanksville Elementary School (HNK), Loa Elementary School (LOA), Wayne High School (WHS)	Replace existing programmable thermostats with wireless thermostats that are networked with BACnet communication.	69,900	(28)	19	10,500	$19,000
09.02-L2 Lighting Improvements	Hanksville Elementary School (HNK), Loa Elementary School (LOA), Wayne High School (WHS), Wayne Middle School (WMS)	Comprehensive lamp retrofit of all interior and exterior facility lighting to LEDs.	245,828	990	(1)	(385)	$23,300
11.01-HNK RTU Disconnect Replacement	Hanksville Elementary School (HNK)	Replace existing disconnects at rooftop units with new disconnects to prevent intrusion of windblown dust.	n/a	n/a	n/a	n/a	n/a
Total			323,845	1,006	16	10,563	$43,700

ECM Descriptions

3.2. PRELIMINARY COMMISSIONING PLANS

Starting in Section 3.3, the ECM descriptions will each contain preliminary commissioning plans that are specific to each ECM. The following Standard Commissioning plan will be the basis from which the individual plans are created. Any variations from the standard commissioning plan are described with each individual ECM below.

Standard Commissioning Plan:

The following preliminary commissioning plan is designed as a framework from which the final commissioning plan will be developed. The presence of owner personnel may be requested during the commissioning process.

The commissioning agent will:

- Review submittals to ensure that controls protocols and system performance align with the energy savings guarantees and design intentions.

- Review and approve control sequences with M&V and energy engineer

- Review and approve contractor plans for equipment pre-startup and startup activities. Document that necessary procedures are followed to ensure the integrity and performance of the physical systems.

- Supervise, review and approve test and balance procedures and reports. Spot check readings as necessary to ensure systems are performing correctly and the final conditions of the systems are properly documented.

- Create and distribute pre-functional test to the various responsible contractors and oversee the execution of the contractor's QA/ QC program.

- Perform functional testing to validate equipment performance and verify that control sequence programming is correct and meets intent

- Verify the necessary trends are in place within the BAS (Building Automation System)

- Analyze trend data to review performance

- Review, approve and coordinate contractor training programs with the School District. Where necessary the commissioning agent will attend and supplement contractor training sessions with training on system interactions.

- Provide final commissioning report with all findings and supporting documents

3.3. TRAINING

Training agenda and topics shall be developed by McKinstry and will include a review of sequences of operation, proper equipment operation, diagnosing and troubleshooting equipment failures, and preventive maintenance. McKinstry and the Owner shall approve the final training agenda. At a minimum, the training shall include a total of eight (8)-hours of onsite training sessions that are divided among the all installed ECMs where training is applicable, which will be recorded with audio and video at the Owner's request.

ECM Descriptions

3.4.   ECM 03.01 WHS ROOFTOP UNIT REPLACEMENT

Existing Conditions: Most of Wayne High School is conditioned by the (22) existing rooftop units that have propane-fired heating coils and no mechanical cooling; however, they do have economizer capabilities to introduce up to 100% outside air for cooling purposes when the outside air temperatures are lower than the interior space temperatures. These rooftop units were installed in 2006 during a heating system upgrade and they are now approaching their end of life. They have also provided a significant maintenance challenge for the maintenance staff due to propane explosions that have been occurring inside some of the units, so they have become a priority for the School District to replace through this ESPC project.

Proposed Modifications: New propane-fired rooftop units with the same nameplate heating capacity will be installed to replace the existing (6) worst condition units that are having significant problems with the propane firing systems. The remaining (16) rooftop units will stay in place and continue to operate until their end of life. Care will be taken to study the propane distribution piping and connections to ensure that the root cause of the explosions is identified and eliminated. Refer to Appendix D for the detailed scope of work for this measure.

Savings Calculations: The rooftop unit replacement was modeled using a MS Excel based energy model which was tuned using the high school baseline propane and electric consumption data. The existing combustion efficiency was estimated based on nameplate information and then de-rated to 70% based on the age of the units and the propane explosions that are occurring. The proposed rooftop unit combustion efficiency will be about 80% as a seasonal average and they will have ECM motors that will enable them to modulate fan speed similar to a VFD. The new units will also run continuously to ensure that minimum outside air is always entering the space and they will utilize demand control ventilation (DCV) to meet the occupant ventilation load requirements which will lead to a penalty in electrical consumption but will significantly improve the learning environment.

As discussed in section 2.5 of the IGA these spaces are under ventilated and proper ventilation may show up as even higher utility bills as were in the baseline case for this IGA. However, with an adjusted baseline the school utility bills may decrease by as much or more than expected based on the energy conservation measures. For the baseline conditions in this IGA, the rooftop units were assumed to operate as-is without any ventilation changes; however, the current lack of outside air at the school will need to be addressed as a priority in this project.

Equipment Service Life: Per ASHRAE the service life for a heating-only rooftop unit is 20 years.

Preliminary Commissioning Plan: In addition to the Standard Commissioning Plan described in Section 3.2, the commissioning agent will review sequence of operations, schedules and setpoints to verify that the new rooftop unit operation is optimized.

Preliminary Measurement and Verification Plan: See Appendix B of this document.

Training: Refer to Section 3.3.

Warranty: The workmanship and materials installed under this ECM will be covered under the standard warranty provisions of the Energy Saving Performance Contract. If any installed materials have warranties that extend beyond the terms of the standard warranty, they will be transferred to the Owner at project closeout.

Post-Installation Facility Impacts: Operational savings for this measure are based primarily on more efficient rooftop units and reduced maintenance needs if the root cause of the propane explosions is eliminated. The new rooftop units will be more reliable, reduce the burden on the maintenance personnel, and provide a safer environment.

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3.5. ECM 03.02 LOA UNIT VENTILATOR INSTALLATION

Existing Conditions: The oldest section of Loa Elementary School is conditioned by (2) built-up multizone units that are original to the building, which was constructed in 1953. These units are heating only and have steam coils that are served by the old coal boiler in the basement. They are well past their life expectancy and do not supply adequate fresh air to the classrooms that they serve. Also, the furthest classrooms from the multi-zone units tend to under-heat while the rooms closest to them often over-heat. The newer additions to the school built in 1985 and 2000 as well as the main office, library and gym are conditioned by unit ventilators located above the ceiling that have hot water heating coils and adequately sized outside air intakes.

Proposed Modifications: Unit ventilators like those in the newer sections of the school are proposed to be installed in the (8) zones served by the old multizone units to provide better heating and up-to-code outside air ventilation. In order to install these units, the ceilings in the old classrooms will need to be dropped down from 11 feet to 9 feet to provide a space to hang them, and new outside air intakes will need to be created for each room through the roof. A new steam to hot water heat exchanger, pumps, air separator, and expansion tank for the new hot water loop serving the (8) new unit ventilators will also be installed in the basement mechanical room. The existing multizone units and the associated ductwork shall be decommissioned. Refer to Appendix D for the detailed scope of work for this measure.

Savings Calculations: The system was modeled using a MS Excel based model which was tuned using the baseline coal and electric consumption data for Loa Elementary School. The existing multizone unit and coal boiler steam system was modeled assuming a seasonal efficiency that ranges from 40-60%. The non-condensing coal boiler has an 80% peak combustion efficiency, which was measured during an on-site combustion efficiency test. However, the boiler is significantly oversized and there are many efficiency losses in a steam heating system that typically come from distribution losses through piping, steam traps, lack of insulation, and makeup water losses due to the open condensate loop that derate the overall system heating efficiency. For this calculation the losses were estimated to be 20%-40% based on the seasonal load on the boiler to meet the baseline coal utility consumption profile. The new unit ventilators will have an overall lower CFM and motor horsepower rating and the ability to modulate fan speed with their ECM motors, unlike the existing multizone units that run continuously at full speed. The new units will also have demand control ventilation capabilities to meet the occupant ventilation load which will lead to a penalty in energy consumption but will significantly improve the learning environment.

As discussed in section 2.5 of the IGA these spaces are under ventilated and proper ventilation may show up as even higher utility bills as were in the baseline case for this IGA. However, with an adjusted baseline the school utility bills may decrease by as much or more than expected based on other energy conservation measures. For the baseline conditions in this IGA, the multizone units were assumed to operate as-is without any ventilation changes; however, the current lack of outside air at the school will need to be addressed as a priority in this project.

Equipment Service Life: Per ASHRAE, the service life for a unit ventilator is 20 years.

Preliminary Commissioning Plan: In addition to the Standard Commissioning Plan described in Section 3.2, the commissioning agent will review sequence of operations, schedules and setpoints to verify that the new unit ventilator and DOAS operation is optimized.

Preliminary Measurement and Verification Plan: See Appendix B of this document.

Training: Refer to Section 3.3.

Warranty: The workmanship and materials installed under this ECM will be covered under the standard warranty provisions of the Energy Saving Performance Contract. If any installed materials have warranties that extend beyond the terms of the standard warranty, they will be transferred to the Owner at project closeout.

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Post-Installation Facility Impacts: The main impact of this measure is that occupant comfort will be increased, and proper ventilation will be achieved in the areas currently served by the multizone units. Operation and maintenance manuals will be included with closeout documentation.

3.6.   ECM 04.01 HNK, LOA, WHS WIRELESS THERMOSTATS

Existing Conditions: There are currently a variety of exiting thermostat control systems in the (3) school in-scope and they appear to all be manually programmed. The existing thermostats at Hanksville Elementary School are standalone programmable thermostats that do not have much scheduling that has been setup. The thermostats at Wayne High School are supposed to be part of a programmable wi-fi network TCS Basys control system, but after testing it was determined that the network controls no longer are functioning, and the system is under manual control. Also, the existing thermostats in Loa Elementary School are all still fully pneumatic and appear to no longer be functioning with any sort of unoccupied period setbacks as designed.

An on-site survey of all the thermostats was performed during the IGA and the results from the survey demonstrated that they have very little to almost no scheduling and temperature setbacks and are running in occupied mode most of the time.

Proposed Modifications: New wireless network thermostats are proposed to replace the existing local thermostats in Hanksville Elementary School and Wayne High School, and at Loa Elementary School new battery powered pneumatic to DDC thermostats are proposed to replace the existing pneumatic thermostats. The thermostats shall all be integrated into a common front-end network interface that can be accessed remotely, and they shall be programmed with recommended temperature settings for occupied and unoccupied hours for these facilities in order to better control the HVAC scheduling, heating control valves, and outside air ventilation. Also, the new rooftop units at Wayne High School (ECM 03.01) and the new unit ventilators at Loa Elementary School (ECM 03.04) will be upgraded to DDC controls with demand control ventilation (DCV) and full economizing capabilities. Refer to Appendix D for the detailed scope of work for this measure.

Savings Calculations: The system was modeled using a MS Excel based model which was tuned using the baseline propane, coal, and electric consumption data for each school as well as an average of the observed programmed settings in the thermostats obtained from an on-site audit. During this thermostat audit it was observed that there were almost no programmed temperature changes between occupied and unoccupied periods. Energy savings were generated through setting a more defined schedule for each school with a proposed occupied period on weekdays from 5:00AM-5:00PM. All other times were considered unoccupied and zone temperature setbacks were specified in the proposed case as summarized in the following table:

Mode	Occupied (adj.)	Unoccupied (adj.)
Cooling	74F	82F
Heating	70F	60F

Equipment Service Life: Per ASHRAE, the service life for electronic controls is 15 years.

Preliminary Commissioning Plan: In addition to the Standard Commissioning Plan described in Section 3.2, the commissioning agent will review schedules and setpoints to verify that the new thermostat operation is optimized.

Preliminary Measurement and Verification Plan: See Appendix B of this document.

Training: Refer to Section 3.3.

Warranty: The workmanship and materials installed under this ECM will be covered under the standard warranty provisions of the Energy Saving Performance Contract. If any installed materials have warranties

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that extend beyond the terms of the standard warranty, they will be transferred to the Owner at project closeout.

Post-Installation Facility Impacts: The main impact of this measure will be the ability to override thermostat and associated equipment operation remotely. There will also be improved control and monitoring, and the diagnostic features of the new thermostats will also reduce maintenance labor costs. Operation and maintenance manuals will be included with closeout documentation.

3.7. ECM 09.01 HNK, LOA, WHS, WMS LIGHTING IMPROVEMENTS

Existing Conditions: The Wayne County School District currently has many outdated lighting fixtures for their interior and exterior facility lighting. There is a significant quantity of T8 and T12 linear fluorescent lamps as well as compact fluorescent, incandescent, high pressure sodium, and metal halide fixtures.

Proposed Modifications: McKinstry proposes to upgrade the existing interior and exterior lighting to LEDs through a Type B LED lamp retrofit. A few select fixtures including the high bay shop fixtures at Wayne High School as well as the exterior wall pack lights shall be replaced with new, dedicated LED fixtures. Refer to Appendix D for line-by-line lighting retrofit scope.

Exit signs and bugeye units are excluded from the proposed modifications. Also, the facility emergency night lights will be replaced through the lamp retrofit, but the quantity of night light fixtures will not be increased.

The following is the highlights of the facility lighting retrofit:

- Replace existing T5, T8, and T12 linear fluorescent lamps with LED type B lamps with internal drivers. In this case the existing ballast is removed, and line voltage power is provided to the socket.
- Replace existing recessed can, multi-tube compact fluorescent lamps with LED plug in lamps.
- Replace existing screw-in incandescent lamps with A19 LED lamps.
- Replace existing WHS shop MH high bay fixtures with LED high bay fixtures.
- Replace existing HPS, MH and old LED wall pack fixtures with new LED wall pack fixtures.
- Replace cracked/broken lenses and sockets throughout the facilities as needed. Also, clean the lenses and reflectors in each fixture.

Savings Calculations The steps for calculating the energy savings generated from retrofitting light fixtures is as follows:

1. Determine Wattage Reduction

Subtracting the post-retrofit power consumption from the pre-retrofit power consumption yields the wattage reduction per fixture. Pre- and post-retrofit fixture quantities and input wattages are provided in electronic calculation file.

2. Log or Estimate Operating Hours

The next step is to evaluate the fixture runtime. Some initial lighting data loggers were placed during the IGA by McKinstry, and operator interviews were conducted to calculate the total run time, shown below in Table 10. Prior to project construction some additional spaces will be logged based on FEMP 80/20 guidelines and calculations will be updated. Operating hours are based on lighting data loggers. Loggers were distributed based on FEMP 80/20 guidelines. Refer to Appendix B for operating hours sampling plan.

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Table 10. Lighting Burn Hours by Space Type

Space Type	Operating Hours
ES Classroom	2006
HS Classroom	1884
Office	2755
Hallway/Common Area	2998
Library	1881
Kitchen	1479
Gym	2437
Exterior	4380
24/7	8760

3. Calculate Energy Reduction

The energy and demand savings generated by the lighting retrofit is calculated using the basic formulas below. However, these savings are adjusted in step 4 for heating and cooling impacts.

$$kWh\ saved = (kW_{existing} * Runtime_{existing}) - (kW_{proposed} * Runtime_{proposed})$$

$$kW\ saved = (kW_{existing} - kW_{proposed})$$

4. Determine HVAC Interaction

Lighting fixtures take electricity and produce both light and heat. As energy efficiency increases, more of the ingoing electricity is used to produce light as opposed to heat. This results in a reduction in cooling energy during the cooling season (as less heat needs to be removed) and into a small increase in heating energy during the heating season.

Since there are currently no mechanical cooling systems at any of the school in-scope only a heating energy penalty was calculated using the following equation:

$$Heating\ Energy\ Penalty\ (therms) = A * B * C \div D$$

Where:

A = Fraction to heating based on climate zone (unit less, provided in ASHRAE article)
B = Fraction of lighting reduction that has to be made up by heating – Estimated at 30%
C = Annual BTU equivalent of lighting saved lighting reduction in kWh multiplied by 3,414 BTUs per kWh
D = Seasonal heating efficiency, D =100% with steam delivered to individual buildings.

5. Determine Operational Savings

Operational savings were calculated based on subtracting baseline and proposed calculated maintenance costs. Only equipment costs were accounted for, no labor savings were calculated. Maintenance costs were calculated based on the cost per hour to operate a fixture:

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$$\frac{Maintennace\ \$}{run\ hr} = \frac{\#\ lamps * replacement\ cost\ per\ lamp}{lamp\ lifetime\ (hrs)} + \frac{\#\ ballasts * replacement\ cost\ per\ ballast}{lamp\ ballast\ (hrs)}$$

Baseline costs were based on industry accepted run hours for the existing equipment (for example 23,000 hours for T8 fluorescent lamps and 40,000 hours for ballasts) and estimated average equipment costs. Industry accepted run hours were determined based on past experience and review of cut sheets of similar products. Proposed hours were based on L70 equipment lives and replacement costs were based on the costs proposed in the project.

6. Determine Total Annual Savings

The total savings generated by the lighting retrofit is determined by combining the lighting energy savings with the HVAC interaction results.

The calculations shall be provided electronically.

Equipment Service Life: The proposed LED Tube lights have an average L70 rating of 50,000 hours. The proposed new LED luminaires and retrofit kits have an average L70 rating of >100,000 hours.

Preliminary Commissioning Plan: Due to the straightforward nature of this ECM, inspections will be completed on a representative sample of fixtures. Most lighting inspections will be performed by a McKinstry Site Superintendent.

The energy savings for this ECM are based on a reduction in installed lighting power and the final commissioning plan will be focused on confirming that these improvements are achieved. The commissioning agent will:

- Review equipment and controls submittals to determine if performance criteria specified will be met

- Develop and perform functional performance tests (FPTs) to test the performance of the installed lighting control system

- Provide a McKinstry Site Superintendent with the appropriate guidelines for spaces to review to ensure that an acceptable representative sample (per FEMP 80/20) of new lighting (refer to Appendix D line-by-line for details) installed is reviewed. Refer Typically, a minimum of the top 20% energy saving line items will be visually verified

- Provide final commissioning report with all findings and supporting documents.

Preliminary Measurement and Verification Plan: See Appendix B of this document.

Training: Refer to section 3.3.

Warranty: The workmanship and materials installed under this ECM will be covered under the standard warranty provisions of the Energy Saving Performance Contract. If any installed materials have warranties that extend beyond the terms of the standard warranty, they will be transferred to the Owner at project closeout. The School District will be provided with 1% attic overstock on installed products and trained in warranty replacement. The School District will replace any lamps that fail under warranty.

Post-Installation Facility Impacts: The LED retrofit will improve the consistency of light levels throughout all the facilities and meet the minimum average IES foot-candle requirement for schools. Better lighting consistency throughout all the spaces will increase occupant comfort and enhance the learning environment. Also, there will be reduced maintenance requirements as well as lower material and disposal costs for the new

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LED lamps.

The School District will be trained on the proper way to submit for warranty claims on failed lighting materials and they will be responsible for securing warranty replacement lamps through the materials provider during the materials specific warranty periods rather than purchasing replacement material directly from local suppliers. When replacing new line voltage lamps the School District will need to follow proper safety precautions including lockout/tagout. Operation and maintenance manuals will be included with closeout documentation.

3.8.   ECM 11.01 HNK ROOFTOP UNIT DISCONNECT REPLACEMENT

Existing Conditions: The rooftop units at Hanksville Elementary School are still in good condition; however, during the audit it was observed that a large quantity of dust had built-up inside the electrical disconnect boxes due to the local climate. As a result, one electric disconnect was turned off during the IGA and could not be turned back on until flipping the main breaker and prying it back open after cleaning out some of the debris. McKinstry mentioned this problem to the School District, and it has become a high priority item to address due to safety concerns.

Proposed Modifications: McKinstry proposes to completely replace the existing electric disconnects with new disconnects that are better sealed with outdoor-rated enclosures with gaskets to protect the internal equipment from windblown dust.

Savings Calculations: There are no associated utility savings with this measure.

Equipment Service Life: The proposed electrical disconnects have an average life of 20-30 years.

Preliminary Commissioning Plan: Electrical inspections will be completed with visual inspections by a McKinstry Site Superintendent. The commissioning agent will review equipment submittals to determine if performance criteria specified will be met.

Preliminary Measurement and Verification Plan: See Appendix B of this document.

Training: Refer to Section 3.3.

Warranty: The workmanship and materials installed under this ECM will be covered under the standard warranty provisions of the Energy Saving Performance Contract. If any installed materials have warranties that extend beyond the terms of the standard warranty, they will be transferred to the Owner at project closeout.

Post-Installation Facility Impacts: The main impact of this measure is increasing the safety of maintenance personnel through enabling safe shutdown of the rooftop units.

4 Appendices

Appendices

APPENDIX A - FACILITY DESCRIPTIONS

APPENDIX B – MEASUREMENT AND VERIFICATION PLAN

APPENDIX C - BUILDING UTILITY SUMMARY AND END-USE BREAKDOWNS

APPENDIX D – SCOPE OF WORK & EXCLUSIONS AND CLARIFICATIONS

APPENDIX E – OWNER ACKNOWLEDGEMENT FORM

APPENDIX F – LIGHTING RETROFIT SUMMARY

Appendix A – Facility Descriptions

HANKSVILLE ELEMENTARY SCHOOL

Hanksville Elementary School	

Facility Facts:	
Hanksville Elementary School	
50 S Center Street	
Hanksville, UT	
Energy Use Index (kBtu/ft^2/yr)	41.7
Energy Cost Index ($/ft^2/yr)	$1.01
Area (ft^2)	13,994
Year Built	1999
Number of Occupants	Ranges 10-25
Estimated Number of Personal Computers	13 + class iPads
Utilities Present	Electricity, propane, water
Total Energy Cost ($/yr)	$14,126

Hours of Operation		Facility Use Description
Monday	8:00AM - 3:00PM	Elementary school
Tuesday	8:00AM - 3:00PM	
Wednesday	8:00AM - 3:00PM	
Thursday	8:00AM - 3:00PM	**General Facility Notes**
Friday	8:00AM - 12:00PM	This school has been fully converted to packaged rooftop units and there are no boilers on-site. This is the only school in the district where all air handling units have mechanical cooling capabilities. Significant quantities of dust were found in rooftop equipment and a disconnect was jammed.
Saturday	Closed	
Sunday	Closed	

Heating, Ventilation & Air Conditioning (HVAC) Equipment		
System	**Equipment Description**	**Notes**
Cooling:	(8) DX cooling coils	Located in all packaged rooftop units (not the 2 heat pumps).
	Outside air dampers	Located on all rooftop units for economizing cooling and ventilation.
Heating:	(8) Propane heating coils	Located in all packaged rooftop units (not the 2 heat pumps).
Air Dist:	(8) Packaged Rooftop Units	DX cooling coils and propane heating coils, range from 800 to 200 CFM.
	(2) Rooftop Heat Pumps	Air-to-Air heat pumps, DX coils for both heating & cooling, electric resistance heating coils as a backup for cold days.

Heating, Ventilation & Air Conditioning (HVAC) Controls		
Item	**Equipment Description**	**Notes**
HVAC Controls:	Programmable zone thermostats	1:1 ratio with the rooftop units, appear to have very little scheduling inputs.

Lighting System		
Item	**Equipment Description**	**Notes**
Fixture Type:	A mix of T8 and T12 tube troffer fixtures	Magnetic and electronic ballasts, low light levels in some spaces.
	A small amount of incandescent, recessed can, HPS and MH fixtures.	Primarily located in storage areas, corners and the exterior.

Other Facility Information			
Roofing:	White TPO roofing	Windows:	Double pane but poor quality
Walls:	Masonry	# of Floors:	1
Water Fixtures:	Regular flow	Irrigation:	Yes

LOA ELEMENTARY SCHOOL

Loa Elementary School

Facility Facts:

Loa Elementary School

34 South 100 East

Loa, UT

Energy Use Index (kBtu/ft^2/yr)	98
Energy Cost Index ($/ft^2/yr)	$0.82
Area (ft^2)	31,038
Year Built	Constructed in 1953, additions in 1978 and 2000
Number of Occupants	200
Estimated Number of Personal Computers	32 + classroom iPads
Utilities Present	Electricity, coal, and water
Total Energy Cost ($/yr)	$25,346

Hours of Operation	
Monday	8:00AM - 3:00PM, 3:00PM - 5:30PM Basketball
Tuesday	8:00AM - 3:00PM
Wednesday	8:00AM - 3:00PM, 3:00PM - 5:30PM Basketball
Thursday	8:00AM - 3:00PM
Friday	8:00AM - 12:00PM, 12:00PM - 1:30PM Basketba
Saturday	Closed
Sunday	Closed

Facility Use Description

Elementary school

General Facility Notes

This school has a fully pneumatic controls system and uses an old coal fired boiler to meet their heating needs. There are opportunities for a lighting retrofit, controls improvements, a multizone unit retrofit, as well as a boiler replacement if it seems feasible to move away from coal.

Heating, Ventilation & Air Conditioning (HVAC) Equipment

System	Equipment Description	Notes
Cooling:	Outdoor air dampers for economizing	Located in the MZUs and unit ventilators for economizing, no mechanical cooling is present here.
Heating:	(1) Coal Boiler	3900 lb/hr, under-fed system, 1/2 HP gear reducer feeder, 2 HP forced draft fan, 1 HP draft inducer fan. 2 - 1/2 HP condensate pumps with small collection tank.
	(2) Steam to Hot Water Converters	Shell and tube heat exchangers, each has 2 - 1.5 HP pumps, convert steam from boiler to HW for heating coils in unit ventilators.
	(2) Domestic Hot Water Heaters	Electric units, one located in the mechanical room and one in the attic of the newer addition.
Air Distribution:	(2) Built-up Multizone Units	Radiative preheat coil for outside air intake (cold deck), steam coil for hot deck with 2-way steam valve. (1)- North 2-zone unit with 2 HP fan motor and (1) - South 6-zone unit with 7.5 HP fan motor.
	(16) Unit Ventilators	Hot water heating coils (mix of 2-way and 3-way valves), outside air economizing, 10 units for classrooms, 1 unit for office, 1 unit for library, 2 units for gym, 1 unit for kitchen, 1 unit for hallway.
	(5) Radiant Cabinet Heaters	Steam heating, 1 for media workroom, 1 for main office, 3 for teacher workroom.

Heating, Ventilation & Air Conditioning (HVAC) Controls

Item	Equipment Description	Notes
HVAC Controls:	Pneumatic control valves and thermostats	Air dryer is bypassed, has setup for day and night switchover but not used. Thermostats have no setbacks.
	Air compressor for pneumatics	Simplex unit with 3 HP compressor motor

Lighting System

Item	Equipment Description	Notes
Fixture Type:	Mix of T12 and T8 tube troffer fixtures	Magnetic and electronic ballasts, light levels appear to be low in some areas (especially hallways).
	A small amount of incandescent, recessed can, HPS and MH fixtures.	Primarily located in storage areas, corners and the exterior

Other Facility Information

Roofing:	Tongue and groove wood decking with shingles	**Windows:**	Single pane in old section, not insulated
Walls:	Mix of masonry and brick	**# of Floors:**	1 with a basement boiler room bunker
Water Fixtures:	Regular flow	**Irrigation:**	Yes

Appendix A – Facility Descriptions

WAYNE HIGH SCHOOL

Wayne High School	
	Facility Facts: **Wayne High School** **225 N 400 W** **Bicknell, UT**

Energy Use Index (kBtu/ft^2/yr)	94
Energy Cost Index ($/ft^2/yr)	$1.57
Area (ft^2)	53,812
Year Built	Constructed 1955, additions in: 1985, 1996, 2000
Number of Occupants	150
Estimated Number of Personal Computers	25 + classroom iPads
Utilities Present	Electricity, propane, water
Total Energy Cost ($/yr)	$84,307

Hours of Operation		Facility Use Description
Monday	8:00AM - 3:15PM	High school
Tuesday	8:00AM - 3:15PM	
Wednesday	8:00AM - 3:15PM	
Thursday	8:00AM - 3:15PM	**General Facility Notes**
Friday	8:00AM - 12:30PM	This school has been fully converted to modern propane fired boilers and rooftop units. However, there is a significant maintenance need to replace the rooftop units due to propane gas explosions inside them and failing heating coils.
Saturday	Closed	
Sunday	Closed	

Heating, Ventilation & Air Conditioning (HVAC) Equipment

System	Equipment Description	Notes
Cooling:	Outside air dampers	Present on all RTUs and AHUs for economizing & ventilation
	(1) Rooftop air-cooled condensing unit (CU-1)	For AHU-1 that serves the auditorium, 45 ton unit, 2 - 20 HP compressors.
	(2) DX cooling coils	For RTU-7 (serves computer room) and RTU-20 (serves main office).
	(1) Evaporative cooling coil	For RTU-9 that serves the kitchen.
Heating:	(2) Hot Water Boilers	850 MBTU/hr each, propane fired, non-condensing units, 3/4 HP circulation pumps. Currently producing 160F heating water for AH-1/2 and fan coil units. Glycol system appears to be valved off.
	(2) Hot Water Pumps (P-1/P-2)	3 HP each, 80 gpm with 60' HD, no VFDs.
	(1) Domestic hot water heater and storage tank	Propane fired, 140F set point, 1/2 HP circulation pump.
Air Dist:	(22) Packaged Rooftop Units	Most are heating only units with propane gas, outside air control is set through a manual dial at the unit. Range from 800 - 9000 CFM with 0.5 - 7.5 HP fan motors.
	Air Handling Unit 1 (AH-1) for Auditorium	13,000 CFM, DX cooling coil, HW heating coil with 2-way pneumatic valve, bypass line, and 3/4 HP circulation pump. 10 HP fan motor.
	Air Handling Unit 2 (AH-2) for Stage	8,990 CFM, HW heating coil only with 2-way pneumatic valve, bypass line, and 3/4 HP circulation pump. 7.5 HP fan motor.
	(4) Fan Coil Units	Hot water heating coils only, serve the locker rooms and lobby area
	(2) Cabinet Unit Heaters	Hot water heating coils only, serve hallway by gym

Heating, Ventilation & Air Conditioning (HVAC) Controls

Item	Equipment Description	Notes
HVAC Controls:	TCS Basys controls system	Simple controls system with boiler controller and networked thermostats. However, it is not currently being utilized.
	Pneumatic valves	For AH-1 and AH-2 heating coils, air system appears to have been designed for night and day operation but not functioning.

Lighting System

Item	Equipment Description	Notes
Fixture Type:	Mix of primarily T12 and T8 troffer fixtures	Magnetic and electronic ballasts, some areas have low light levels.
	A small number of incandescent, recessed cans, HPS and MH fixtures	Primarily located in corners, storage areas, and the exterior.

Other Facility Information

Roofing:	Tongue and groove wood decking with white TPO membrane	Windows:	Double pane
Walls:	Masonry	**# of Floors:**	1 main floor with basement mechanical room and small mezzanine
Water Fixtures:	Regular flow	**Irrigation:**	Yes

Appendix A – Facility Descriptions

WAYNE MIDDLE SCHOOL

A facility description was not generated for this school since it was not part of the original IGA scope and was added as part of the lighting retrofit only.

Appendix C – Baseline Energy Use

Annual Utility Consumption Analysis

The annual utility consumption of electricity, propane, and coal for each facility in scope is presented in this section. The data came directly from the 3 years of utility data supplied by the Wayne County School District. The weighted annual average from these 3 years of data provides a baseline facility energy consumption to base savings calculations off for this IGA.

Note: cells highlighted in yellow indicate monthly data that was +/- 2 standard deviations or more from the seasonal average.

Appendix C – Baseline Energy Use

HANKSVILLE ELEMENTARY SCHOOL BASELINE DATA

ELECTRIC USE AND DEMAND

Use (kWh)	2018	2017	2016	2015	Average
1	7,286	7,916	8,374		7,859
2	6,048	5,511	6,295		5,951
3	4,940	5,470	5,412		5,274
4	4,284	4,107	5,338		4,576
5	4,470	4,398			4,434
6	4,299	5,467	5,285	5,781	5,208
7	6,004	7,213	9,561	5,358	7,034
8	7,769	8,822	7,887	7,298	7,944
9	5,325	6,851	5,131	6,464	5,943
10		5,393	5,075	5,131	5,200
11		6,394	5,908	7,260	6,521
12		7,896	7,911	7,894	7,900
Totals	50,425	75,437	72,177	45,186	73,843

Demand (kW)	2018	2017	2016	2015	Average
1	34	40	41		38
2	33	35	40		36
3	33	39	38		37
4	31	35	38		35
5	27	29			28
6	18	24	27	36	26
7	40	31	29	24	31
8	36	36	31	44	37
9	29	35	32	32	32
10		35	30	35	33
11		35	40	39	38
12		36	39	40	38
Totals	281	410	385	250	409
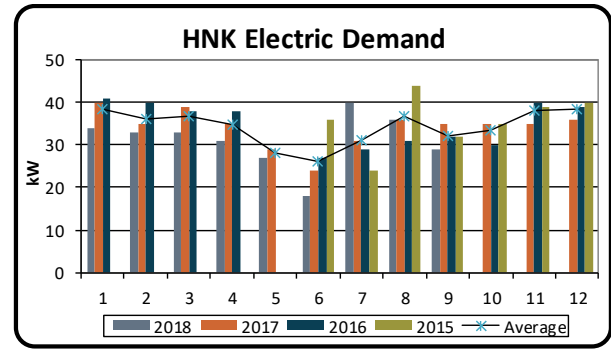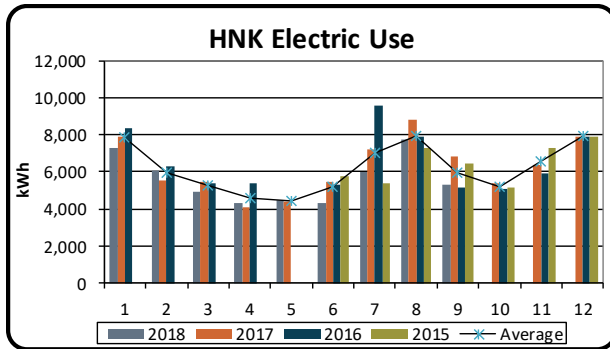
PROPANE USE

Use (gal)	2018	2017	2016	2015	Average
1	781	818	804		801
2	600	374	658		544
3	310		287		299
4					0
5					0
6					0
7					0
8					0
9				328	328
10		334	492	139	321
11		432	486	418	445
12		707	976	951	878
Totals	1,692	2,664	3,702	1,835	3,616
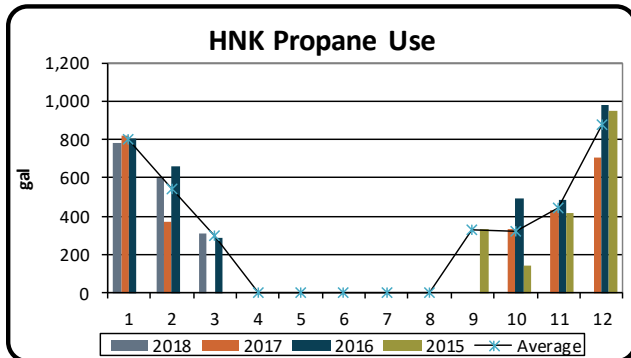
The Hanksville ES electrical consumption and demand peak in the summer months due to meeting the cooling demands of the facility with DX cooling coils. However, there appears to be a second peak that is longer between December and January for both electric consumption and demand. This is possibly due to electric reheat coils as well as more lights being on during the shorter days and poor HVAC equipment scheduling. The propane consumption peaks in the winter months as expected due to meeting the heating demands of the facility, and it then goes to zero during the warmer months.

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Appendix C – Baseline Energy Use

LOA ELEMENTARY SCHOOL BASELINE DATA

ELECTRIC USE AND DEMAND

Use (kWh)	2018	2017	2016	2015	Average
1	20,184	20,842	22,825		21,284
2	17,840	16,800	18,678		17,773
3	17,320	18,600	18,301		18,074
4	14,760	16,684	18,043		16,496
5	8,240	11,935	12,218		10,798
6	6,000	6,109	6,617	6,218	6,236
7	6,840	6,864	5,918	6,328	6,488
8	10,040	10,026	8,935	10,686	9,922
9	11,520	15,291	13,572	13,624	13,502
10		18,678	16,829	22,790	19,432
11		18,106	21,214	20,957	20,092
12		19,690	21,976	21,379	21,015
Totals	112,744	179,625	185,125	101,983	181,110

Demand (kW)	2018	2017	2016	2015	Average
1	72	76	75		74
2	76	71	72		73
3	66	67	73		69
4	55	63	70		63
5	57	66	66		63
6	25	32	35	32	31
7	33	36	25	32	32
8	54	54	53	58	55
9	72	64	65	70	68
10		61	71	74	69
11		69	77	76	74
12		75	76	77	76
Totals	510	734	758	419	745

LOA Electric Use

LOA Electric Demand
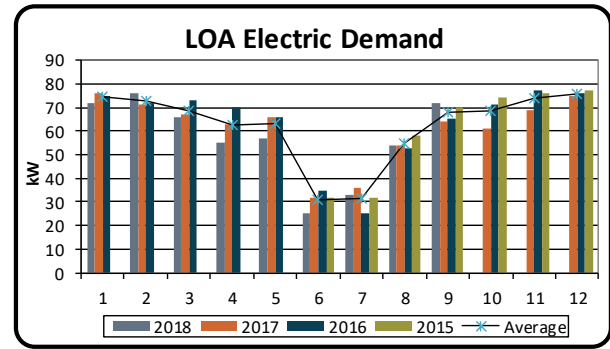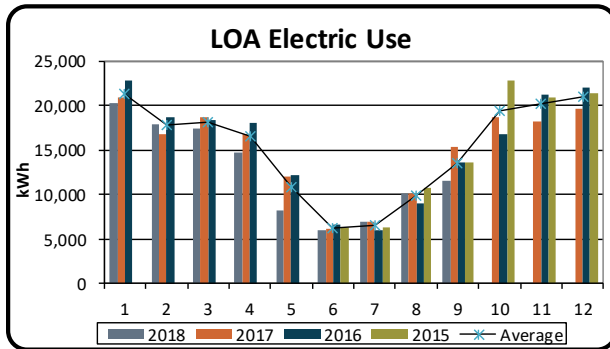
COAL USE

Use (tons)	2018	2017	2016	2015	Average
1	28	13	20		20
2	5	12	10		9
3	8	17	6		10
4					0
5					0
6					0
7					0
8		8			8
9	7	3	8	6	6
10		5	8	16	10
11		13	16	15	15
12		30	34	15	26
Totals	48	100	103	52	105

LOA Coal Use
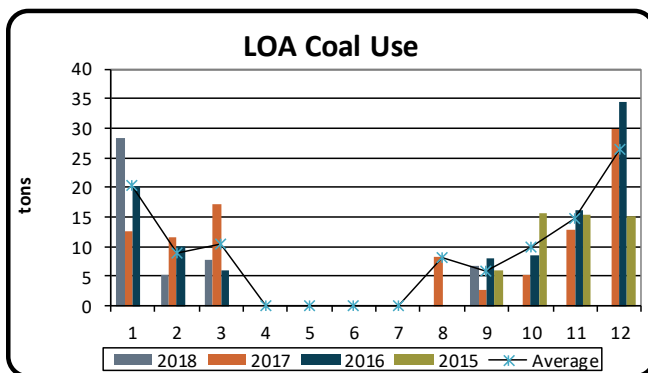
The Loa ES electrical consumption and demand peak in the winter months due to there being no mechanical cooling in the building. Therefore, the unit ventilator and multizone unit fans, the HTW circulation pumps, and lighting most likely contribute to most of the electric load as well as poor HVAC equipment scheduling. The coal consumption also peaks in the winter months as expected due to meeting the heating demands of the facility, and it then goes to zero during the warmer summer months.

Appendix C – Baseline Energy Use

WAYNE HIGH SCHOOL BASELINE DATA (ALL BUILDINGS ON-SITE)

ELECTRIC USE AND DEMAND

Use (kWh)	2018	2017	2016	2015	Average
1	34,154	36,800	40,376		37,110
2	28,981	28,478	28,469		28,642
3	26,705	25,597	28,638		26,980
4	25,596	23,642	28,821		26,020
5	16,205	20,631	22,387		19,741
6	10,373	14,549	14,018	29,949	17,222
7	10,733	14,133	13,281	10,830	12,244
8	20,644	22,092	19,534	20,619	20,722
9	21,350	26,304	24,617	23,299	23,893
10		33,662	28,188	31,606	31,152
11		30,622	31,547	31,574	31,248
12		31,257	33,568	35,360	33,395
Totals	194,741	307,767	313,443	183,237	308,369

Demand (kW)	2018	2017	2016	2015	Average
1	134	114	137		128
2	151	113	112		125
3	154	119	112		128
4	141	141	109		130
5	141	106	108		118
6	48	73	67	101	72
7	102	91	99	93	96
8	105	128	120	118	118
9	96	164	126	116	126
10		165	123	116	135
11		135	124	116	125
12		128	117	123	123
Totals	1,072	1,477	1,354	783	1,425
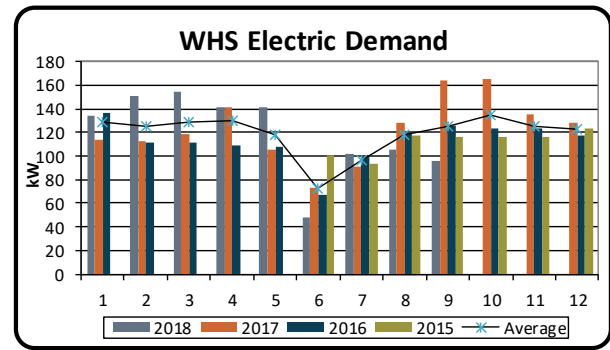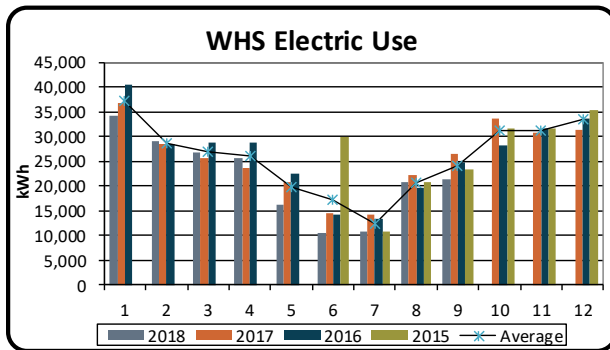
PROPANE USE

Use (gal)	2018	2017	2016	2015	Average
1	5,739	6,203	6,901		6,281
2	4,889	5,883	4,529		5,100
3	7,991	5,361	4,836		6,062
4		5,188	4,765		4,976
5		5,361			5,361
6					0
7					0
8					0
9		4,555	3,346	3,216	3,706
10		4,707	3,346	3,216	3,756
11		4,555	3,346	3,216	3,706
12		5,339	3,346	5,972	4,886
Totals	18,619	47,152	34,413	15,621	43,834
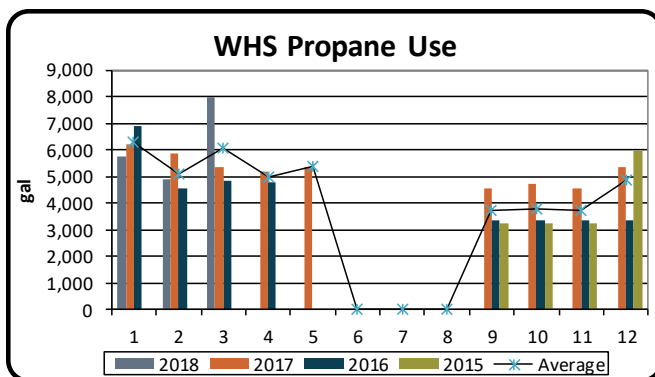
The Wayne HS electrical consumption peaks in the winter due to there being no mechanical cooling. The demand peaks in the late spring and fall, which is an indication that those are the highest times of HVAC use for the facility. Therefore, the rooftop unit and AHU fans, the HTW circulation pumps, and lighting most likely contribute to most of the electric load as well as poor HVAC equipment scheduling. The propane consumption peaks in the winter months as expected due to meeting the heating demands of the facility, and it then goes to zero during the summer.

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WAYNE COUNTY SCHOOL DISTRICT
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Appendix C – Baseline Energy Use

WAYNE MIDDLE SCHOOL

ELECTRIC USE AND DEMAND

Use (kWh)	2018	2017	2016	2015	Average
1	11,478	12,507	11,160		11,715
2	8,919	10,136	8,960		9,338
3	9,100	12,480	10,198		10,593
4	11,220	11,560	11,571		11,450
5	8,980	10,476	9,279		9,578
6	5,960	5,532	6,176	6,741	6,102
7	6,420	6,448	5,213	6,444	6,131
8	9,940	11,573	8,516	8,432	9,615
9	10,000	8,506	11,260	11,982	10,437
10		14,625	10,150	11,502	12,092
11		9,882	10,393	10,436	10,237
12		9,244	10,203	9,941	9,796
Totals	82,017	122,968	113,080	65,478	117,086

Demand (kW)	2018	2017	2016	2015	Average
1	59	62	65		62
2	57	56	63		59
3	59	60	59		59
4	56	56	61		58
5	53	56	61		57
6	30	23	38	29	30
7	30	29	30	34	31
8	50	56	58	61	56
9	54	59	60	63	59
10		54	59	68	60
11		60	63	64	62
12		68	60	62	63
Totals	448	639	677	381	656
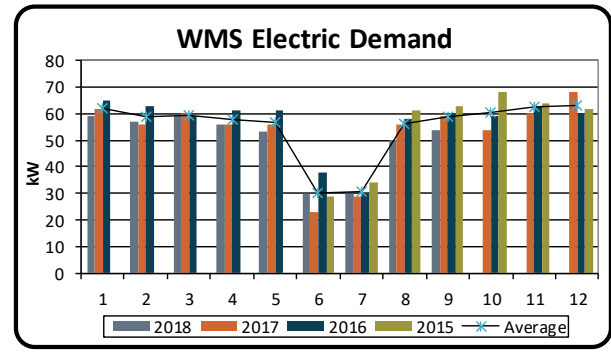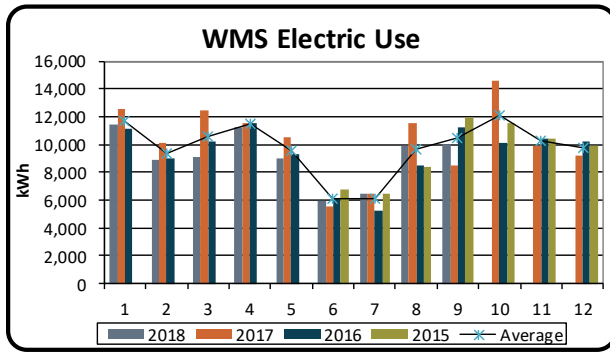
The Wayne MS electrical consumption and demand also peak in the winter months, but there are also two electric consumption peaks in the spring and late fall as well with high demand. This is an indication that the spring and fall are the highest times of HVAC use for the facility and the winter consumption peak is most likely from lighting. The equipment fans, HTW circulation pumps, and lighting most likely contribute to most of the electric load as well as poor HVAC equipment scheduling. Coal consumption was not analyzed here since this facility is lighting scope only.

Appendix C – Baseline Energy Use

End Use Breakout Summaries

The end use consumption for propane and coal at the Wayne County School District facilities is relatively straightforward since these utilities are only used for heating, domestic water production and some dedicated process use; however, electricity is a lump sum of multiple end uses of fans, DX cooling coils, pumps, lighting and plug loads. To better understand where the electricity is being used in the facilities, end-use breakout summaries were generated.

Electrical end use consumption was disaggregated based on existing equipment lists and data gathered during each building's audit survey for electric energy usage within the baseline year. The baseline electrical consumption for each piece of mechanical equipment was calculated using the equipment capacity, horsepower, manufacturer specifications, BAS schedules, and estimated run hours based on logger and bin weather data. The lighting baseline electrical consumption was generated using total lamp wattages from the lighting audit as well as average burn hours obtained from data loggers placed on-site. This process was completed for the 3 schools that have significant proposed scope in this IGA that are not just lighting (Wayne Middle School was excluded). A summary of the results from this electrical disaggregation for each facility can be found below.

These end use breakout summaries enable McKinstry to better understand how an ECM might impact the overall annual electrical consumption in a facility based on what building system it affects. They also provide a metric to check utility savings calculations against to ensure that guaranteed numbers are reasonable and conservative. For example, since lighting makes up the greatest percentage of the electrical utility savings in this project, the end use breakouts were utilized to check the energy savings calculations provided by RTS. The following table summarizes how the end use breakouts were compared against the guaranteed lighting savings for this project.

Building	Baseline Annual kWh (from UDA) [A]	Baseline Lighting kWh (from RTS) [B]	% Lighting kWh to Baseline kWh [B/A]	Lighting End Use Breakout kWh [2]	Lighting Savings [3] (from RTS) [C]	% Lighting Savings to Baseline [C/B]
Hanksville ES	74,081	42,940	58%	39,876	27,168	63%
Loa ES	181,110	69,121	38%	70,899	41,319	60%
Wayne HS[1]	272,486	123,550	45%	142,163	74,903	61%
Wayne MS	117,086	92,113	78%	n/a	56,236	61%

(1) The numbers reported for Wayne HS are for the main building only (excluding the art building, maintenance shop, and industrial arts building).
(2) The lighting end use breakout kWh numbers come from the electrical disaggregation for each building below.
(3) The calculated lighting savings come from our lighting subcontractor calculations plus our guarantee factor of 97%.

Typically lighting contributes up to about 60% of a facility's energy consumption and many of the Wayne County schools are dominated by lighting for their electrical end use since there is very little to almost no mechanical cooling. This exercise demonstrates that the lighting end use breakout kWh calculated by McKinstry for each facility falls within ~10% of the baseline lighting kWh provided by the lighting contractor. The % lighting savings are also reasonable and conservative for the proposed LED retrofit since all the schools still have a significant quantity of T12 and T8 lamp fixtures.

Appendix C – Baseline Energy Use

HANKSVILLE ELEMENTARY SCHOOL ELECTRICAL END-USE

Building	Hanksville Elementary School
SF	13,994

Day of Week	School Hours	HVAC Hours
Mon	8:00AM-3:00PM	6:00AM-6:00PM
Tues	8:00AM-3:00PM	6:00AM-6:00PM
Wed	8:00AM-3:00PM	6:00AM-6:00PM
Thurs	8:00AM-3:00PM	6:00AM-6:00PM
Fri	8:00AM-12:00PM	6:00AM-6:00PM
Sat	Closed	6:00AM-6:00PM
Sun	Closed	6:00AM-6:00PM
Total Weekly HVAC Hours	84	
Total School Year Weeks	36.86	
Total Annual HVAC Hours	3096	

user inputs
estimate

Electric Totals

Category	Baseline kWh	EUI Baseline
Cooling	12,993	3
Heating	5,293	1
Lighting	39,876	10
Fans	6,886	1.68
Pumps	0	0.00
Misc/Plug Loads	8,665	2.11
Total	73,712	18

Baseline Calibration	
UDA Billed Electric kWh	74,081
Calc'd kWh	73,712
% Difference	-0.5%
UDA Baseline EUI (electric)	18.1
Calc'd Baseline EUI	18

Fans

Equipment Tag	HP	VFD	full load kW	Avg Hz	Avg kW	Run Hours	Equiv Full Load Hrs	Estimated kWh	Basis
RTU-1	0.50	no	0.28			1,238	1,238	346	Equipment schedule, hours are average from HOBO loggers
RTU-2	0.50	no	0.28			1,238	1,238	346	Equipment schedule, hours are average from HOBO loggers
RTU-3 (heat pump)	0.50	no	0.28			774	774	217	Equipment schedule, low occupancy classroom
RTU-4 (heat pump)	0.50	no	0.28			774	774	217	Equipment schedule, low occupancy classroom
RTU-5	1.00	no	0.56			1,238	1,238	693	Equipment schedule, hours are average from HOBO loggers
RTU-6	1.00	no	0.56			1,238	1,238	693	Equipment schedule, hours are average from HOBO loggers
RTU-7	1.00	no	0.56			1,238	1,238	693	Equipment schedule, hours are average from HOBO loggers
RTU-8	1.50	no	0.84			1,238	1,238	1,039	Equipment schedule, hours are average from HOBO loggers
RTU-9	1.00	no	0.56			1,238	1,238	693	Equipment schedule, hours are average from HOBO loggers
RTU-10	1.00	no	0.56			1,238	1,238	693	Equipment schedule, hours are average from HOBO loggers
EF-1 (restroom)	0.50	no	0.28			1,548	1,548	433	Equipment schedule, assume EF run ~50% of occupied hours
EF-2 (restroom)	0.50	no	0.28			1,548	1,548	433	Equipment schedule, assume EF run ~50% of occupied hours
EF-3 (restroom)	0.15	no	0.08			1,548	1,548	130	Equipment schedule, assume EF run ~50% of occupied hours
EF-4 (restroom)	0.15	no	0.08			1,548	1,548	130	Equipment schedule, assume EF run ~50% of occupied hours
EF-5 (restroom)	0.15	no	0.08			1,548	1,548	130	Equipment schedule, assume EF run ~50% of occupied hours
Total	10		6					6,886	

Heating

Equipment Tag	kW	VFD	full load kW	Avg Hz	Avg kW	Run Hours	Equiv Full Load Hrs	Estimated kWh	Basis
RTU-1 DX Coil	3.16	no	3.16			612	612	1,932	Assumed same kW as DX cooling, low occupancy classrooms
RTU-2 DX Coil	3.16	no	3.16			612	612	1,932	Assumed same kW as DX cooling, low occupancy classrooms
RTU-3 Electric Reheat	16.00	no	12.00			60	60	715	From nameplate photo, asssumed to only run below 15F OAT
RTU-4 Electric Reheat	16.00	no	12.00			60	60	715	From nameplate photo, asssumed to only run below 15F OAT
Total	4							5,293	

Cooling

Equipment Tag	Tons	SEER	full load kW	Avg Hz	Avg kW	Run Hours	Equiv Full Load Hrs	Estimated kWh	Basis
RTU-1 DX Coil	3.05	8.7	3.16			420	420	1,326	Equipment schedule
RTU-2 DX Coil	3.05	8.7	3.16			420	420	1,326	Equipment schedule
RTU-3 DX Coil	3.05	8.7	3.16			162	162	510	Equipment schedule, low occupancy classroom
RTU-4 DX Coil	3.05	8.7	3.16			162	162	510	Equipment schedule, low occupancy classroom
RTU-5 DX Coil	4.21	8.6	4.40			420	420	1,851	Equipment schedule
RTU-6 DX Coil	4.21	8.6	4.40			420	420	1,851	Equipment schedule
RTU-7 DX Coil	4.21	8.6	4.40			420	420	1,851	Equipment schedule
RTU-8 DX Coil	5.00	8.5	5.29			420	420	2,226	Equipment schedule
RTU-9 DX Coil	2.00	8.6	2.09			420	420	880	Equipment schedule
RTU-10 DX Coil	1.50	8.6	1.57			420	420	660	Equipment schedule
Total		12						12,993	

Interior Lighting

W/SF	Equivalent Full Burn Hours	kW	kWh
1.16	2,100	16	34,028

Exterior Lighting

kW	Equivalent Full Burn Hours	kW	kWh
1.34	4,380	1	5,847

Plug Loads

W/SF	Equivalent Full Burn Hours	kW	kWh
0.40	1,548	6	8,665

Pie chart:
- Misc/Plug Loads 8,665 — 12%
- Pumps 0 — 0%
- Fans 6,886 — 9%
- Cooling 12,993 — 18%
- Heating 5,293 — 7%
- Lighting 39,876 — 54%

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Appendix C – Baseline Energy Use

LOA ELEMENTARY SCHOOL ELECTRICAL END-USE

Building	Loa Elementary School
SF	31,038

		user inputs
		estimate

Electric Totals

Category	Baseline kWh	EUI Baseline
Cooling	0	0
Heating	4,710	1
Lighting	70,899	8
Fans	43,911	4.83
Pumps	8,199	0.90
Misc/Plug Loads	48,047	5.28
Total	175,765	19

Day of Week	School Hours	HVAC Hours
Mon	8:00AM-3:00PM	24/7
Tues	8:00AM-3:00PM	24/7
Wed	8:00AM-3:00PM	24/7
Thurs	8:00AM-3:00PM	24/7
Fri	8:00AM-12:00PM	24/7
Sat	Closed	24/7
Sun	Closed	24/7
Total Weekly HVAC Hours	168	
Total School Year Weeks	36.86	
Total Annual HVAC Hours	6192	

Baseline Calibration	
UDA Billed Electric kWh	181,110
Calc'd kWh	175,765
% Difference	-3.0%
UDA Baseline EUI (electric)	19.9
Calc'd Baseline EUI	19

Fans

Equipment Tag	HP	VFD	full load kW	Avg Hz	Avg kW	Run Hours	Equiv Full Load Hrs	Estimated kWh	Basis
FCU-1	0.50	no	0.28			3,096	3,096	866	Equipment schedule, hours based on Tstats always occupied
FCU-2	0.50	no	0.28			3,096	3,096	866	Equipment schedule, hours based on Tstats always occupied
FCU-3	0.50	no	0.28			3,096	3,096	866	Equipment schedule, hours based on Tstats always occupied
FCU-4	0.50	no	0.28			3,096	3,096	866	Equipment schedule, hours based on Tstats always occupied
FCU-5	0.50	no	0.28			3,096	3,096	866	Equipment schedule, hours based on Tstats always occupied
FCU-6	0.25	no	0.14			3,096	3,096	433	Equipment schedule, hours based on Tstats always occupied
FCU-7	0.50	no	0.28			3,096	3,096	866	Equipment schedule, hours based on Tstats always occupied
FCU-8	0.50	no	0.28			3,096	3,096	866	Equipment schedule, hours based on Tstats always occupied
FC-1	0.50	no	0.28			3,096	3,096	866	Equipment schedule, hours based on Tstats always occupied
FC-2	0.50	no	0.28			3,096	3,096	866	Equipment schedule, hours based on Tstats always occupied
FC-3	0.50	no	0.28			3,096	3,096	866	Equipment schedule, hours based on Tstats always occupied
FC-5	0.50	no	0.28			3,096	3,096	866	Equipment schedule, hours based on Tstats always occupied
FC-4	0.50	no	0.28			3,096	3,096	866	Equipment schedule, hours based on Tstats always occupied
FC-7	0.50	no	0.28			3,096	3,096	866	Equipment schedule, hours based on Tstats always occupied
FC-6	0.50	no	0.28			3,096	3,096	866	Equipment schedule, hours based on Tstats always occupied
FC-8	0.50	no	0.28			3,096	3,096	866	Equipment schedule, hours based on Tstats always occupied
MZU North	2.00	no	1.12			5,573	5,573	6,236	Equipment schedule, hours are average from HOBO loggers
MZU South	7.50	no	4.20			5,573	5,573	23,385	Equipment schedule, hours are average from HOBO loggers
EF-1	0.25	no	0.14			3,096	3,096	433	Equipment schedule, hours based on Tstats always occupied
EF-2	0.25	no	0.14			3,096	3,096	433	Equipment schedule, hours based on Tstats always occupied
Total	18		10					43,911	

Pumps

Equipment Tag	HP	VFD	full load kW	Avg Hz	Avg kW	Run Hours	Equiv Full Load Hrs	Estimated kWh	Basis
Condensate Pumps	1.00	no	0.56			2,093	2,093	1,171	On-site observations
HX South Pumps	3.00	no	1.68			2,093	2,093	3,514	On-site observations
HX North Pumps	3.00	no	1.68			2,093	2,093	3,514	On-site observations
Total			4					8,199	

Heating

Equipment Tag	kW	VFD	full load kW	Avg Hz	Avg kW	Run Hours	Equiv Full Load Hrs	Estimated kWh	Basis
Boiler Fans	4.02	no	2.25			2,093	2,093	4,710	On-site observations
Total			2					4,710	

Cooling

Equipment Tag	Tons	SEER	full load kW	Avg Hz	Avg kW	Run Hours	Equiv Full Load Hrs	Estimated kWh	Basis
									No electric cooling equipment
Total								0	

Interior Lighting

W/SF	Equivalent Full Burn Hours	kW	kWh
0.85	2,400	26	63,444

Exterior Lighting

kW	Equivalent Full Burn Hours	kW	kWh
1.70	4,380	2	7,455

Plug Loads

W/SF	Equivalent Full Burn Hours	kW	kWh
0.50	3,096	16	48,047

Pie chart:
- Cooling 0, 0%
- Heating 4,710, 3%
- Misc/Plug Loads 48,047, 27%
- Lighting 70,899, 40%
- Pumps 8,199, 5%
- Fans 43,911, 25%

McKinstry
For The Life Of Your Building
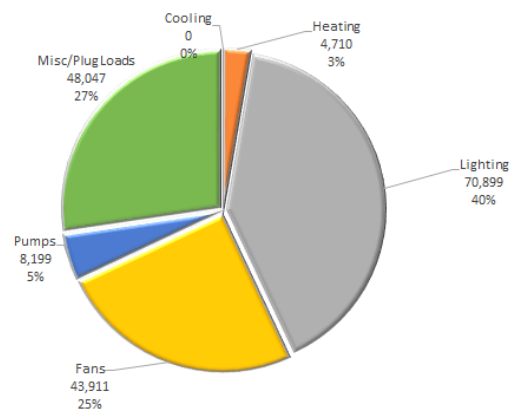
Appendix C – Baseline Energy Use

WAYNE HIGH SCHOOL ELECTRICAL END-USE (MAIN BUILDING ONLY)

Building	Wayne High School
SF	53,812

Day of Week	School Hours	HVAC Hours
Mon	8:00AM-3:15PM	5:30AM-4:30PM
Tues	8:00AM-3:15PM	5:30AM-4:30PM
Wed	8:00AM-3:15PM	5:30AM-4:30PM
Thurs	8:00AM-3:15PM	5:30AM-4:30PM
Fri	8:00AM-12:30PM	5:30AM-4:30PM
Sat	Closed	7:30AM-4:30PM
Sun	Closed	7:30AM-4:30PM
Total Weekly HVAC Hours	78	
Total School Year Weeks	36.86	
Total Annual HVAC Hours	2875	

	user inputs
	estimate

Electric Totals

Category	Baseline kWh	EUI Baseline
Cooling	26,625	2
Heating	0	0
Lighting	142,163	9
Fans	53,353	3.38
Pumps	4,894	0.31
Misc/Plug Loads	46,410	2.94
Total	273,445	17
	0.51989627	

Baseline Calibration	
UDA Billed Electric kWh	272,486
Calc'd kWh	273,445
% Difference	0.4%
UDA Baseline EUI (electric)	19.6
Calc'd Baseline EUI	17

Fans

Equipment Tag	HP	VFD	full load kW	Avg Hz	Avg kW	Run Hours	Equiv Full Load Hrs	Estimated kWh	Basis
RT-1	0.50	no	0.28			1,437	1,437	402	Equipment schedule, hours assumed based on HOBO logger data
RT-2	0.50	no	0.28			1,437	1,437	402	Equipment schedule, hours assumed based on HOBO logger data
RT-3	0.50	no	0.28			1,437	1,437	402	Equipment schedule, hours assumed based on HOBO logger data
RT-4	0.75	no	0.42			1,437	1,437	603	Equipment schedule, hours assumed based on HOBO logger data
RT-5	0.50	no	0.28			1,437	1,437	402	Equipment schedule, hours assumed based on HOBO logger data
RT-6	0.50	no	0.28			1,437	1,437	402	Equipment schedule, hours assumed based on HOBO logger data
RT-7	0.50	no	0.28			1,437	1,437	402	Equipment schedule, hours assumed based on HOBO logger data
RT-8	0.75	no	0.42			1,437	1,437	603	Equipment schedule, hours assumed based on HOBO logger data
RT-9	2.00	no	1.12			1,437	1,437	1,608	Equipment schedule, hours assumed based on HOBO logger data
RT-10	0.75	no	0.42			1,437	1,437	603	Equipment schedule, hours assumed based on HOBO logger data
RT-11	0.75	no	0.42			1,437	1,437	603	Equipment schedule, hours assumed based on HOBO logger data
RT-12	2.00	no	1.12			1,437	1,437	1,608	Equipment schedule, hours assumed based on HOBO logger data
RT-13	2.00	no	1.12			1,437	1,437	1,608	Equipment schedule, hours assumed based on HOBO logger data
RT-14	0.75	no	0.42			1,437	1,437	603	Equipment schedule, hours assumed based on HOBO logger data
RT-15	0.50	no	0.84			1,437	1,437	402	Equipment schedule, hours assumed based on HOBO logger data
RT-16	1.50	no	0.84			1,437	1,437	1,206	Equipment schedule, hours assumed based on HOBO logger data
RT-17	1.50	no	0.84			1,437	1,437	1,206	Equipment schedule, hours assumed based on HOBO logger data
RT-18	0.50	no	0.28			1,437	1,437	402	Equipment schedule, hours assumed based on HOBO logger data
RT-19	0.75	no	0.42			1,437	1,437	603	Equipment schedule, hours assumed based on HOBO logger data
RT-20	0.75	no	0.42			2,156	2,156	905	Equipment schedule, hours assumed based on HOBO logger data
RT-21	7.50	no	4.20			2,156	2,156	9,048	Equipment schedule, hours assumed based on HOBO logger data
RT-22	7.50	no	4.20			2,156	2,156	9,048	Equipment schedule, hours assumed based on HOBO logger data
AHU-1	10.00	no	5.60			1,006	1,006	5,630	Equipment schedule, hours assumed based on HOBO logger data
AHU-2	7.50	no	4.20			1,869	1,869	7,841	Equipment schedule, hours assumed based on HOBO logger data
FC-1 (2)	2.00	no	1.12			1,437	1,437	1,608	Equipment schedule, hours assumed
FC-2 (2)	2.00	no	1.12			1,437	1,437	1,608	Equipment schedule, hours assumed
EH-1	2.01	no	1.50			1,437	1,437	2,156	Equipment schedule, hours assumed
UH-1	0.75	no	0.42			1,437	1,437	603	Equipment schedule, hours assumed
UH-2	0.20	no	0.11			1,437	1,437	161	Equipment schedule, hours assumed
F-1	0.20	no	0.11			1,437	1,437	161	Equipment schedule, hours assumed
F-2	0.50	no	0.28			1,437	1,437	402	Equipment schedule, hours assumed
CUH-1	0.10	no	0.08			1,437	1,437	108	Equipment schedule, hours assumed
Total	59		33					53,353	

Pumps

Equipment Tag	HP	VFD	full load kW	Avg Hz	Avg kW	Run Hours	Equiv Full Load Hrs	Estimated kWh	Basis
AH-1 Circulation Pump	0.75	no	0.42			680	680	285	On-site observation
AH-2 Circulation Pump	0.75	no	0.42			1,263	1,263	530	On-site observation
Boiler P-1	0.75	no	0.42			972	972	408	Equipment schedule
Boiler P-2	0.75	no	0.42			972	972	408	Equipment schedule
HTW P-1	3.00	no	1.68			972	972	1,631	Equipment schedule
HTW P-2	3.00	no	1.68			972	972	1,631	Equipment schedule
Total	9		5					4,894	

Heating

Equipment Tag	kW	VFD	full load kW	Avg Hz	Avg kW	Run Hours	Equiv Full Load Hrs	Estimated kWh	Basis
									No electric heating
Total			4					0	

Cooling

Equipment Tag	Tons	SEER	full load kW	Avg Hz	Avg kW	Run Hours	Equiv Full Load Hrs	Estimated kWh	Basis
CU-1	45.00	11.8	45.76			466	466	21,304	On-site observation
RTU-7 DX Coil	3.00	10.7	3.36			652	652	2,193	RTU system submittals
RTU-20 DX Coil	4.00	10	4.80			652	652	3,128	RTU system submittals
Total	52		54					26,625	

Interior Lighting

W/SF	Equivalent Full Burn Hours	kW	kWh
0.96	2,500	52	129,505

Exterior Lighting

kW	Equivalent Full Burn Hours	kW	kWh
2.89	4,380	3	12,658

Plug Loads

W/SF	Equivalent Full Burn Hours	kW	kWh
0.50	1,725	27	46,410

Pie chart:
- Misc/Plug Loads 46,410 17%
- Cooling 26,625 10%
- Heating 0 0%
- Lighting 142,163 52%
- Fans 53,353 19%
- Pumps 4,894 2%

McKinstry
For The Life Of Your Building

ENVOCORE Lighting Solutions
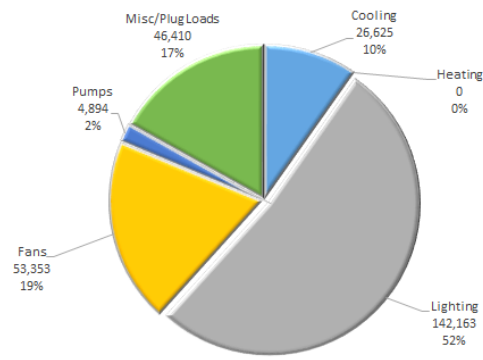
Utility Rate Information for Wayne County Schools

1	Winter Rate Information				Summer Rate Information			
1	2	3	4	5	6	7	8	9
Rate Code	kW Winter	Months Applicable	kWH Usage Charge (on-peak):	kWH Usage Charge (off-peak):	kW Demand Charge:	Months Applicable:	kWH Usage Charge (on-peak):	kWH Usage Charge (off-peak):
EPR	$8.55	8.0	$0.0628	$0.0628	$8.55	4.0	$0.0628	$0.0628

221

ENVOCORE Lighting Solutions

Lighting Usage Assumptions for Wayne County Schools

															Existing Hours				Upgraded Hours		
ID #	Hour Code	Base Hour Code	Area Description	Percent of Burn Hour Reduction / Sensors	Percent Diversity Factor (D.F.) Reduction / Sensors	Percent of Burn Hour Reduction / Daylight Harvest	Percent Diversity Factor (D.F.) Reduction / Daylight Harvesting	Number of Winter Months	Number of Summer Months	Weekly Winter On-Peak Hours	Weekly Winter Off-Peak Hours	Weekly Summer On-Peak Hours	Weekly Summer Off-Peak Hours	Total Annual Hours of Operation	Diversity Factor for kW (D.F.):	In Scope?	Hour Code	Total Annual Hours of Operation	Diversity Factor for kW (D.F.):
1	AUD	AUD	Auditorium					8	4	30	10	30	10	2,088	95%	X	AUD	2088	95%
8	CES	CES	Classroom - Elementary School					8	2.5	30	15	30	10.5	2,006	95%	X	CES	2006	95%
13	CHS	CHS	Classroom - High School					8	2.5	30	11.5	30	10.5	1,885	95%	X	CHS	1885	95%
18	CMS	CMS	12 hrs / 7 days					8	4	40	44	40	44	4,380	95%	X	CMS	4380	95%
32	GL	GL	Locker Room					8	4	40	34	40	34	3,863	95%	X	GL	3863	95%
35	GYM	GYM	Gymnasium					8	4	40	6.7	40	6.7	2,438	95%	X	GYM	2438	95%
37	GYM-EXST-OS	GYM-EXST-OS	Gymnasium, existing occupancy sensor					8	4	26.48912	22.515752	26.48912	22.515752	2,558	85%	X	GYM-EXST-OS	2558	85%
40	HALL	HALL	Hallways & Common Areas					8	4	40	17.45	40	17.45	2,999	95%	X	HALL	2999	95%
52	K	K	Kitchen					8	2	29	5	29	5	1,479	95%	X	K	1479	95%
56	M	M	Mechanical Room					8	4	40	34	40	34	3,863	95%	X	M	3863	95%
60	N	N	No Hours					8	4	0	0	0	0	0	0%	X	N	0	0%
61	O	O	Office					8	4	40	12.75	40	12.75	2,754	95%	X	O	2754	95%
75	RC	RC	Library					8	2.5	30	11.4	30	10.5	1,881	95%	X	RC	1881	95%
80	RR	RR	Restroom					8	4	40	34	40	34	3,863	95%	X	RR	3863	95%
86	RR-P	RR-P	Private Restroom					8	4	5	5	5	5	522	20%	X	RR-P	522	20%
90	SR	SR	Storage Room					8	4	5	5	5	5	522	20%	X	SR	522	20%
91	SR-A	SR-A	Storage Room - Active					8	4	20	0	20	0	1,044	50%	X	SR-A	1044	50%
104	X	X	Outside Areas					8	4	0	84	0	84	4,380	10%	X	X	4380	10%
107	Z	Z	24 Hour Areas					8	4	40	128	40	128	8,760	100%	X	Z	8760	100%

45723258.xlsx
2

Row Labels	Total kW Saved	% of Total kW Saved	Total kWh Saved	% of Total kWh Saved
	0	0.00%	0	0.00%
X	0.66505	0.78%	29127.8599	11.45%
M	2.2705	2.67%	9232.092	3.63%
K	1.4288	1.68%	2224.416	0.87%

Lighting Inventory and Recommended Improvements for Wayne County Schools

This page contains a large spreadsheet/table titled "Lighting Inventory and Recommended Improvements for Wayne County Schools" with building and room information, energy calculations, and recommended lighting system upgrades.

		Converted to heating system units		
-628.21	total therms			
-59.22	therms for Hanksville	-44.84	gallons of propane
-119.80	therms for Lox	-0.54	tons of coal
-282.43	therms for WHS	-309.23	gallons of propane
-166.76	therms for WMS	-0.76	tons of coal

Conversion factors

Propane

91833	BTUs/gallon propane
0.91833	therms/gallon propane

Coal

11028	BTUs/lb coal
22056000	BTUs/ton coal
220.56	therms/ton coal

School Board Day on the Hill Itemized Expenses
February 13-14, 2020

	Curtis	Cory	Jeff	April	Shawn
Mileage Reimbursement	$ 235	$ 235	$ 235	$ 235	$ 235
Hotel Parking	$ 20	$ 20	$ 20	$ 20	$ 20
Hotel (not inclusive of Tax)	$ 100	$ 100	$ 100	$ 100	$ 100
Meal Reimbursement	$ 20	$ 20	$ 20	$ 20	$ 20
Total per Attendee	$ 375	$ 375	$ 375	$ 375	$ 375

December 15, 2019

To: Dr. John M. Fahey, Superintendent of Schools, Wayne School District

Subject: Wayne High School 2019-2020 TSSA Plan

1. Wayne High School will use the funds allocated from TSSA for supplemental classes as designated in Wayne School District Student Success Framework.

2. Supplemental Classes: The classes address Goal 2 of the district TSSA plan, Culture of Learning – Excited and Engaged Dreamers: Our district will provide an engaging environment for teachers and students, based on relevant curriculum with mutual respect and an emphasis on improvement: $9,826 for Spanish II and $11,987 for Business Math.

3. Wayne High School will review the success of the classes offered to determine if the classes increased the engaging environment within the school.

Respectfully

Mary Bray

Mary Bray
Principal
Wayne High School

December 15, 2019

To: Dr. John M. Fahey, Superintendent of Schools, Wayne School District

Subject: Wayne Middle School 2019-2020 TSSA Plan

1. Wayne Middle School will use the funds allocated from TSSA for supplemental classes as designated in Wayne School District Student Success Framework.

2. Supplemental Classes: The classes address Goal 2 of the district TSSA plan, Culture of Learning – Excited and Engaged Dreamers: Our district will provide an engaging environment for teachers and students, based on relevant curriculum with mutual respect and an emphasis on improvement: $20,820 Digital Literacy and Computer Basics.

3. Wayne Middle School will review the success of the classes offered to determine if the classes increased the engaging environment within the school.

Respectfully

Lance Peterson
Principal
Wayne High School

December 15, 2019

To: Dr. John M. Fahey, Superintendent of Schools, Wayne School District

Subject: Hanksville Elementary School 2019-2020 TSSA Plan

1. Hanksville Elementary School will use the funds allocated from TSSA for supplemental classes as designated in Wayne School District Student Success Framework.

2. Supplemental Classes: The classes address Goal 2 of the district TSSA plan, Culture of Learning – Excited and Engaged Dreamers: Our district will provide an engaging environment for teachers and students, based on relevant curriculum with mutual respect and an emphasis on improvement: $2,132 for student intervention.

3. Hanksville Elementary School will review the success of the classes offered to determine if the classes increased the engaging environment within the school.

Respectfully

Cindy Wilkins
Head Teacher
Hanksville Elementary School

December 15, 2019

To: Dr. John M. Fahey, Superintendent of Schools, Wayne School District

Subject: Loa Elementary School 2019-2020 TSSA Plan

1. Loa Elementary School will use the funds allocated from TSSA for supplemental classes as designated in Wayne School District Student Success Framework.

2. Supplemental Classes: The classes address Goal 2 of the district TSSA plan, Culture of Learning – Excited and Engaged Dreamers: Our district will provide an engaging environment for teachers and students, based on relevant curriculum with mutual respect and an emphasis on improvement: $34,081 for additional 4th grade teacher.

3. Loa Elementary School will review the success of the classes offered to determine if the classes increased the engaging environment within the school.

Respectfully

Cherie Blackburn

Cherie Blackburn
Principal
Loa Elementary School

Admissions and Attendance:
Eligibility and Admissions Requirements

Minimum Age—

Except as provided for in Policy FBAB, Military Children, the District may enroll children in school who are at least five years of age before September 2 of the year in which admission is sought.

Utah Code § 53G-4-402(6) (2019̶8̶)

Student Residency (Parent or Guardian Resides in Utah)—

The D̶district of residence of a minor child whose custodial parent or legal guardian resides in Utah is:

1. The S̶school D̶district in which the custodial parent or guardian who has legal custody of the child resides; or

2. The District in which the child resides;

   a. While in the custody or under the supervision of a Utah state agency, local mental health authority, or substance abuse authority;

   b. While under the supervision of a private or public agency authorized to provide child placement services by the state of Utah;

   c. If the child is married or has been determined to be an emancipated minor by a court of law or authorized administrative agency;

   d. The child resides in the District while living with a responsible adult resident of the District who has been designated as the child's custodian through a durable power of attorney as provided for in this policy and the District has been determined to be the child's district of residency as provided for in "Alternative District of Residency" below; or

   e. The child is receiving services from a health care facility or human services program (as defined by Utah Code § 26-21-2 and Utah Code § 62A-2-101) and the District has been determined to be the child's district of residency as provided for in "Alternative District of Residency" below.

Utah Code § 53G-6-302(1), (2) (2019̶8̶)
Utah Admin. Rules R277-621 (January 9, 2018)

A "responsible adult resident" is an individual who is 21 years of age or older who is a resident of this state and is willing and able to provide reasonably adequate food, clothing, shelter, and supervision for the child.

Utah Code § 53G-6-303(1) (2019̶8̶)

Alternative District of Residency—

Procedure

When a student's parent or legal guardian resides in Utah but not within the District, and the student resides in the District, the parent or legal guardian may request a determination that the District is the student's alternative district of residency by filing a written request with the District for that determination. The written request shall demonstrate that:

1. the child's physical, mental, moral or emotional health will be best served by considering the child to be a resident for school purposes;

2. exigent circumstances prevent the case from being considered under the procedures provided for in this policy for interdistrict transfers (see "'Open Enrollment' for Utah Resident Students," below); and

3. considering the child to be a resident of the District will not violate any other law or rule of the State Board of Education.

> *Utah Admin. Rules R277-621-3(1) (January 9, 2018)*
> *Utah Code § 53G-6-302(2)(b)(iii), (iv) (201~~9~~8)*

For alternative district requests, the District designates the District Superintendent as its review official.

Upon receipt of an alternative district request, the review official shall review the request in light of the requirements set forth above and within 10 business days make a recommendation to the Board of Education (or its designee) on whether the student should be treated as a resident of the District.

> *Utah Admin. Rules R277-621-3(2) (January 9, 2018)*

The Board of Education (or its designee) shall review the request and the recommendation and determine, based on the criteria set forth above, whether to grant or deny the request. The decision shall be in writing and shall set for the reasons for approval or denial in accordance with the criteria.

> *Utah Admin. Rules R277-621-3(5) (January 9, 2018)*

If the request is denied by the Board of Education, the student or parent may appeal the denial to the State Superintendent within 10 business days. The State Superintendent will rule on the appeal within 10 business days.

> *Utah Admin. Rules R277-621-3(6) (January 9, 2018)*

Requirements

Pending a decision on the request, the district of residence of the student's custodial parent or legal guardian is responsible for the student's education services. If the request is approved, the District shall immediately enroll the student and assume responsibility for providing educational services to the student.

> *Utah Admin. Rules R277-621-3(3), (4) (January 9, 2018)*

If the request is approved and the student qualifies for services under IDEA, the District shall conduct an IEP meeting with representation from the District and from the student's prior district (the district of residence of the student's custodial parent or legal guardian).

Utah Admin. Rules R277-621-3(7) (January 9, 2018)

The District is not responsible for a student's required transportation between a health care facility or a human services program facility and the District's facility.

Utah Admin. Rules R277-621-4(3) (January 9, 2018)

The Board of Education or its designee may periodically re-evaluate the student's eligibility for educational services from the District.

Utah Admin. Rules R277-621-4(4) (January 9, 2018)

Students Attending a Private Human Services Program

When the District is established as the alternative district of residence of a student while the student is attending a private human services program, the student is entitled to educational services from the District at District facilities, as determined by the District. The District is not required to provide educational services on site at the private human services program facility unless the District's IEP team determines that on site services are required to meet the needs of the student under federal law.

Utah Admin. Rules R277-621-4(1), (2) (January 9, 2018)

Student Residency (Parent or Guardian Does Not Reside in Utah)—

A minor child whose parent or legal guardian does not reside within Utah may be considered a resident of the District in which the child lives if it is established to the satisfaction of the local Board that:

1. The child is either married or has been determined to be an emancipated minor by a court of law or authorized state administrative agency;

2. The child was placed and is being supervised by a child placing agency which is authorized by the State of Utah to provide residential or child placement services and the agency is paying the child's tuition and fees to the extent required by Utah Code § 62A-4a-606;

3. The child is in custody or under the care of a Utah state agency;

    Utah Code § 62A-4a-606(3) (2018)

4. The child lives with a resident of the District who is a responsible adult and whom the District agrees to designate as the child's legal guardian as provided for below; or

5. The District, in its sole discretion may accept a non-emancipated student as a resident of the District if each of the following are demonstrated to the Board's satisfaction:

a. The child's physical, mental, moral, or emotional health would best be served by considering the child to be a resident for school purposes; and

b. The child is prepared to abide by the rules and policies of the ~~school~~ ~~d~~District; and

c. The person with whom the child resides in the ~~d~~District has been given authority in a durable power of attorney, as specified below, which the District agreed in its sole discretion to accept; and

d. One of the following two sets of circumstances exists:

  i. The child lives with a responsible adult who resides in the District and is the student's non-custodial parent, grandparent, brother, sister, uncle or aunt and the child's presence in the District is not for the primary purpose of attending the public schools; or

  ii. The child's parent ~~or guardian~~ has moved from the state, and the child resides with a responsible adult who resides in the District, and the child's attendance in the school will not be detrimental to the school or to the District.

Utah Code § 53G-6-302(3) (201~~9~~~~8~~)

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

Durable Power of Attorney—

In certain circumstances identified above, a durable power of attorney must be obtained before a child can admitted to attend school within the District. This durable power of attorney does not confer legal guardianship. In order to be sufficient, this durable power of attorney must be issued by the person who has legal custody of the child and must grant the custodian full authority to take any appropriate action in the interests of the child, including delegating powers regarding care, custody, and property, including authority over schooling.

In addition, the person with legal custody of the child (the grantor of the power of attorney) and the person who the child is to reside with (the person empowered by the power of attorney) must both agree to:

1. Assume responsibility for any fees or other charges related to the child's education in the District, and

2. Provide the District with all requested financial information needed to determine eligibility for fee waivers, if those are claimed.

Utah Code § 53G-6-302(4) (201~~9~~~~8~~)
Utah Code § 75-5-103 (2018)

Forms for this power of attorney and for acceptance of custodianship are provided below.

Guardianship for Residency Purposes—

Subject to the District's acceptance and approval, a responsible adult resident residing in the District may obtain guardianship of a child whose custodial parent ~~or legal guardian~~ does not reside in the District for the limited purpose of establishing school district residency of a minor child by submitting to the Superintendent a signed and notarized statement by ~~all persons recognized under the law as~~ the child's parent~~(s) or legal guardian(s)~~ which states that:

1. The child's presence in the district is not for the primary purpose of attending the public schools;

2. The child's physical, mental, moral or emotional health would be best served by transfer of guardianship to a Utah resident;

3. The affiant is aware that designation of a guardian is equivalent to a Court established guardianship and will suspend or terminate any existing parental or guardianship rights in the same manner as a court-established guardianship;

4. The affiant consents and submits to suspension or termination of parental or guardianship rights;

5. The affiant submits to jurisdiction of Utah State courts in which the District is located for any action related to guardianship or custody of the student;

6. The affiant designates the responsible adult resident as agent to accept service of process and notice; and

7. It is the affiant's intent that the student become a permanent resident of the District under the supervision of the responsible adult.

8. The responsible adult must also submit a signed and notarized affidavit stating that:

9. The affiant is a resident of the school district and desires to become the guardian of the student;

10. The affiant consents and submits to the jurisdiction of the state district court in which the school district is located in any action relating to the guardianship or custody of the child in question;

11. The affiant will accept responsibilities of guardianship to provide adequate supervision, discipline, food, shelter, educational and emotional support, medical care and pay all school fees; and

12. The affiant accepts the parent or prior guardian's appointment of agency.

Forms for the affidavits of the parent and the responsible adult are provided below. If the child's custodial parent ~~or legal guardian~~ cannot be found in order to execute the statement required under subsection (6), then the responsible adult resident must submit a signed and notarized affidavit to that effect to the District. A form for this affidavit is provided below. The District shall also submit a copy of the

affidavit to the Criminal Investigations and Technical Services Division of the Department of Public Safety.

The student who lives with the responsible adult must submit a signed and notarized affidavit stating that:

1. The student desires to become a permanent resident of the State of Utah and reside in the District with and be responsible to the named responsible adult; and

2. The child will abide by rules and policies of the district and schools.

A form for this affidavit is provided below. The District may require the responsible adult to also submit any other relevant documents that it reasonably believes to be necessary to substantiate any claim made in connection with the application.

Upon receipt of the required information and documentation, and a determination by the board that the information is accurate, that the requirements have been met, and that the interests of the child would best be served by granting the guardianship, the Board or its authorized representative may designate the applicant as guardian of the child by issuing a designation of guardianship letter to the applicant.

The District shall deliver the original documents filed with the District, together with a copy of the designation of guardianship issued by the District, in person or by any form of mail requiring a signed receipt, to the clerk of the state district court in which the District is located.

Intentional submission to the District of fraudulent or misleading information under this policy is punishable under Utah Code § 76-8-504.

If the District has reason to believe that a party has intentionally submitted false or misleading information under this part, it may, after notice and opportunity for the party to respond to the allegation:

1. void any guardianship, authorization, or action which was based upon the false or misleading information; and

2. recover, from the party submitting the information, the full cost of any benefits received by the child on the basis of the false or misleading information, including tuition, fees, and other unpaid school charges, together with any related costs of recovery.

Utah Code § 53G-6-303 (201~~9~~8)

Appeal of Guardianship Denial—

If the Board denies the application for a guardianship designation, the applicant may either appeal the denial to the Utah district court where the District is located, or may file an original petition for guardianship with the court.

Utah Code § 53G-6-303 (201~~9~~8)

Termination of Guardianship—

A guardianship designation issued by the District may be terminated, and the authority and responsibility of the prior custodial parent ~~or legal guardian~~ may be restored, upon submission to the District of:

1. a signed and notarized statement by the person who consented to the guardianship which requests termination of the guardianship, or

2. a signed written request by the designated guardian requesting termination of the guardianship.

If the District determines that it would not be in the best interests of the child to terminate the guardianship, the District may refer the request for termination to the Utah district court where the original guardianship documents were submitted.

If the District determines, after giving notice and an opportunity to respond, that an individual has intentionally submitted false or misleading information to the District in connection with a guardianship designation, the District may

1. void any guardianship, authorization, or action which was based on the false or misleading information, and

2. recover from the person submitting the false or misleading information the full cost of any benefits received by the child based on the false or misleading information, including tuition, fees, and other unpaid school charges, along with any related costs of recovery.

A student whose guardianship or enrollment has been terminated may, upon payment of all applicable tuition and fees, continue in enrollment until the end of the school year unless excluded from attendance for cause.

Utah Code § 53G-6-303 (2019~~8~~)

Tuition—

The board shall charge the nonresident child tuition at least equal to the per capita cost of the school program in which the child enrolls unless the board, in open meeting, determines to waive the charge for that child in whole or in part. The official minutes of the meeting shall reflect the determination.

Utah Code § 53G-6-306 (2019~~8~~)

Tuition for Education Outside of the District—

If the Board so determines, it shall pay tuition to any accredited district outside the state with which it has a written agreement to educate students attending school in the out-of-state district. The agreement shall be approved by both districts and filed with the State Board of Education. The District is not required to pay tuition to any district with which it has not contracted.

Utah Code § 53G-6-305 (2019~~8~~)

Eligibility and Admissions Requirements—

All documents submitted for proof of guardianship shall be kept by the District until the student has reached the age of eighteen (18) unless the District receives a valid court order to do otherwise.

Utah Code § 53G-6-303(9) (201~~98~~)

The District may require evidence that a child is eligible to attend the public free schools of the District at the time it considers an application for admission of the child. The District may withdraw any student who ceases to be a resident; however, a student who guardianship or enrollment has been terminated under this policy may, upon payment of all applicable tuition and fees, continue in enrollment until the end of the school year unless excluded from attendance for cause.

Plyler v. Doe, 102 S. Ct. 2382 (1982)
Daniels v. Morris, 746 F.2d 271 (5th Cir. 1984)

"Open Enrollment" for Utah Resident Students—

The Board is responsible for providing educational services consistent with Utah state law and rules of the State Board of Education for each student within the District and—to the extent reasonably feasible and in accordance with the limitations and provisions herein—for any student who resides in another district in the state and desires to attend a school in the D~~d~~istrict.

For purposes of "open enrollment," the following definitions apply:

1. "Early enrollment" means:

   a. prior to the third Friday in February for admission for the next school year to a school that is not a student's school of residence; or

2. "Early enrollment for grade reconfiguration" means

   a. application prior to November 1 for admission for the next school year to a school that is not a student's school of residence if:

      i. the school district is doing a district wide grade reconfiguration of its elementary, middle, junior, and senior high schools; and

      ii. the grade reconfiguration described in Subsection (1)(b) will be implemented in the next school year.

3. "Late enrollment" means application:

   a. after the third Friday in February for admission for the next school year to a school that is not the student's school of residence; or

   b. for admission for the current year to a school that is not the student's school of residence.

4. "Nonresident student" means a student who lives outside the boundaries of the school attendance area.

5. "Open enrollment threshold" means the school enrollment levels (for early enrollment or late enrollment) determined under Utah Code § 53G-6-401 and regulations established by the Utah State Board of Education.

6. "School of residence" means the school that a student is assigned to attend based on the student's place of residence.

7. "School attendance area" means an area established by the Board of Education from which students are assigned to attend a certain school.

Utah Code § 53G-6-401 (201~~9~~8)

If a school's average daily membership falls below the open enrollment threshold, the Board shall allow nonresident students to enroll in the school. If a school's average daily membership is above the open enrollment threshold, the Board may, in its discretion, allow enrollment of nonresident students in the school upon satisfactory completion of the application process set forth herein.

The ~~School~~ Board shall provide written notification to the parents ~~or legal guardians~~ of each student that resides within the school district and other interested parties of the revised early enrollment period beginning August 1 and ending November 1 if the school district is doing a district wide grade reconfiguration of its elementary, middle, junior, and senior high schools; and the grade reconfiguration will be implemented in the next school year.

The ~~School~~ Board shall make information about the District, its schools, programs, policies and procedures available to all students who are residents of the State and express an interest in transferring into the District or in transferring to another school within the District.

In order for a Utah student to attend a District school other than the student's school of residence, the nonresident student's parent ~~or guardian~~ must submit an application to the District on a form provided by the State Board of Education.

To be considered as an "early enrollment" application, the student's parent ~~or guardian~~ must submit the application from August 1 to November 1 if there is a district wide grade reconfiguration the following school year or from December 1 through the third Friday in February prior to the school year of application for initial enrollment to begin the following school year in the District. Applications which are submitted for the current school year or after the third Friday in February for the following school year will be considered as "late enrollment" applications.

Utah Code § 53G-6-401 (201~~9~~8)

The District shall charge applicants a one-time $5.00 processing fee to be paid at the time of application.

Utah Code § 53G-6-402(5) (201~~9~~8)

Notice of Acceptance or Rejection of Application—

For an early enrollment application, the District shall provide written notice of acceptance or rejection of that application within six weeks after receipt of the

application by the District or by March 31 whichever is later. For a late enrollment application for the following school year, written notice of acceptance or rejection shall be provided within two weeks of the District's receipt of the application or by the Friday before the new school year begins, whichever is later. For a late enrollment application for the current school year, written notice of acceptance or rejection shall be provided within two weeks of the District's receipt of the application. Written notice of acceptance of an application for enrollment shall also be sent to the nonresident student's school of residence (for intradistrict transfers) or district of residence (for intradistrict transfers).

Utah Code § 53G-6-402(4)(b)(v), (vi) (201~~9~~8)

Denial of Enrollment Appeal—

Denial of initial or continuing enrollment of a nonresident student may be appealed to the Board. Written notice of the request for appeal to the Board must be submitted to the Board within fifteen (15) days of the date of the Board's denial of the application. The decision of the Board shall be upheld in any subsequent proceedings unless the Board's decision is found, by clear and convincing evidence, to be in violation of applicable law or regulation, or to be arbitrary and capricious.

Utah Code § 53G-6-404 (201~~9~~8)

Standards for Application—

Acceptance or rejection of an application shall be determined on an individual basis. Standards applied to each application include at least the following:

No nonresident student shall be allowed to voluntarily enroll in programs within the District unless, on a case by case basis, the District determines that there is capacity for additional students in the program for which the nonresident student applies, and that there is adequate space, facilities, and teacher availability in the class, grade level and school building for which the student applied. For secondary schools, the District may also consider the capacity of a comprehensive program in determining to accept or reject an application.

The District shall maintain heterogeneous student populations if necessary to avoid violation of constitutional or statutory rights of students.

The District shall not be required to provide any program that it has not previously provided to its own students. If the District does not offer a program that the student requires, that fact shall be considered in reviewing the student's application.

The District shall consider the willingness of prospective students to comply with District policies.

The District shall consider whether an applicant's brother or sister is attending the requested school or another school in the District.

The District may give preference to applicants from students residing within the District over applications from students who do not reside within the District.

The District may consider whether the requested transfer is needed for the student's health or safety.

The District may reject an application for transfer for the current school year when the student has already transferred to another school for the current school year under open enrollment (whether that was effective at the beginning of the school year or during the school year).

Standards may not include previous academic achievement, athletic or other extra-curricular ability, the fact that the student requires special education services for which space is available, previous disciplinary proceedings, except that the District may deny applications from students who have committed serious infractions of the law or school rules, including rules of the District which may not have been rules of the student's prior district where the conduct occurred. The District may deny applications from students who have been guilty of chronic misbehavior which would, if continued, endanger persons or property, cause serious disruptions in the school, or place unreasonable burdens on school staff.

The Board may, in its discretion, allow provisional enrollment of students with prior behavior problems. In such cases the Board will, on a case-by-case basis, establish conditions under which enrollment of the nonresident student would be permitted. The Board may also impose such conditions on a nonresident student previously enrolled in the District, under which the nonresident student's enrollment would be continued.

Utah Code § 53G-6-403 (2019~~8~~)

Posting of School Enrollment Information—

For each school, the District shall post the following information on the District website:

1. The school's maximum capacity;

2. The school's adjusted capacity;

3. The school's projected enrollment used in calculating the open enrollment threshold;

4. The school's actual enrollment on October 1, January 2, and April 1;

5. The number of nonresident student enrollment applications for the school;

6. The number of nonresident student enrollment applications accepted; and

7. The number of resident students transferring to another school.

Utah Code § 53G-6-403(5) (2019~~8~~)

Participation in Interscholastic Competition—

The participation by nonresident students in interscholastic competition shall be governed under rules established by the State Board of Education, in consultation with the Utah High School Activities Association. Final determinations

as to extent of participation shall be made by the Board of Education or coaches delegated such authority.

Termination of Enrollment—

Once a nonresident student is enrolled within a school in the District, the student may remain enrolled in that school subject to compliance with all rules and standards established for students in the District, and is not required to submit annual or periodic applications unless one of the following occurs:

1. the student graduates;

2. the student is no longer a Utah resident;

3. the student is suspended or expelled from school; or

4. the District determines that enrollment within the school in question will exceed the open enrollment threshold during the coming school year.

However, even when the open enrollment threshold will be exceeded, where a nonresident student is enrolled in a nonresident school for safety reasons because bus service is not provided between the student's neighborhood and their school of residence, that student may remain at that school through the highest grade offered and may thereafter attend the middle school, junior high school, or high school into which the nonresident school feeds, until graduation.

Utah Code § 53G-6-402(11) (2019~~8~~)

Otherwise, where the open enrollment threshold will be exceeded, determination of which nonresident students will be excluded from continued enrollment in the school during a subsequent year is based upon time in the school, with those most recently enrolled being excluded first and the use of a lottery system when multiple nonresident students have the same number of school days at the school. Nonresident students who will not be permitted to continue their enrollment in the District shall be notified on or before March 15 of the school year prior to the school year during which enrollment will be denied.

Utah Code § 53G-6-402(7) (2019~~8~~)

Transportation—

The parent ~~or guardian~~ of the nonresident student must arrange for the student's own transportation to and from schools. The District shall provide transportation for a nonresident student on the basis of available space on an approved route within the District to the school of attendance if District students would be eligible for transportation to the same school from that point on the bus route and the student's presence does not increase the cost of the bus route.

Utah Code § 53G-6-407 (2019~~8~~)

Withdrawal of Enrollment—

Except as set forth below for charter school students, the parent of a nonresident student may withdraw the student from the nonresident school by doing one of the following:

1. Submitting notice of intent to enroll the student in the student's school of residence for the subsequent year.

2. Submitting notice of intent to enroll the student in another nonresident school for the subsequent school year.

Unless provisions have previously been made for enrollment in another school, if the District releases a nonresident student from enrollment in the District, the District superintendent shall immediately notify the student's district of residence.

If the District receives notice from another district that a student residing in the District, but who has been enrolled in the other district, is released from enrollment with that district, the District shall enroll the student in the appropriate District school and take such additional steps as may be necessary to ensure compliance with laws governing school attendance.

Utah Code § 53G-6-402 (20198)

The Board may allow a student residing outside the state to attend school within the District but shall charge the nonresident child tuition at least equal to the per capita cost of the school program in which the child enrolls, unless the Board, in open meeting, determines to waive all or part of the charge for that child. Such action shall be recorded in the minutes of the meeting.

Utah Code § 53G-6-306 (20198)

Returning Charter School Students—

The parent of a student residing in the District but enrolled in a charter school may withdraw the student from the charter school for enrollment in the student's school of residence in the following school year if an application for admission is submitted to the District by June 30. If the application is submitted after June 30 for the following year or is submitted for the current year, the student may enroll in a school in the District which has adequate capacity in the student's grade level (for elementary students) or the core classes that the student needs to take (for secondary students). (These determinations shall be made following regulations issued by the State Board of Education.)

Notwithstanding these limitations, a student may be enrolled at any time if the District determines that is necessary to protect the health or safety of the student.

Utah Code § 53G-6-503(7), (8) (20198)

Exception to Open Enrollment Requirements for DCFS Cases—

Regardless of the student's place of residency or the open enrollment requirements set forth above, the District shall allow enrollment of a student in a District school where such enrollment is determined by the Utah Division of Child

and Family Services to be necessary to comply with the provisions of 42 U.S.C. § 675.

Utah Code § 53G-6-402(12) (201~~98~~)

Required Identification—

Upon enrollment of a student for the first time in a particular school in the District, that school shall notify in writing the person enrolling the student that within 30 days he or she must provide the school with either a certified copy of the student's birth certificate, or other reliable proof of the student's identity and age, together with an affidavit explaining the inability to produce a copy of the birth certificate. If the affidavit appears inaccurate or suspicious, the school shall immediately report such concerns to the Bureau of Criminal Identification within the Department of Public Safety. If a person enrolling a student fails to comply with this requirement, the school shall notify that person in writing that unless he or she complies within ten days the case shall be referred to the local law enforcement authority for investigation. If the person fails to comply within the ten-day period, the school shall refer the case to the Bureau of Criminal Identification within the Department of Public Safety.

Utah Code § 53G-6-603 (2018)

Missing Child—

If a school within the District receives notification from the Bureau of Criminal Identification that a child that is currently or was previously enrolled is missing, the school shall flag that child's records sufficiently to alert school officers that the record is that of a missing child. If the school receives notification from the Bureau of Criminal Investigation that the child is no longer missing, it shall remove the flag from the record.

Utah Code § 53G-6-602 (2018)

Transfer Students—

Within fourteen (14) days after enrolling a transfer student (simultaneously if the student is a military child), a school shall request, directly from the student's previous school, a certified copy of his record and shall exercise due diligence in obtaining the record.

Utah Code § 53G-6-604 (2018)
Utah Code § 53E-3-905(2) (2018)

If a school within the District is requested to forward a copy of a transferring student's record to the student's new school, it shall comply within thirty (30) school days (10 days if the student is a military child) unless the record has been flagged as being that of a missing child, in which case the copy shall not be forwarded and the school shall notify the Bureau of Criminal Identification of the request. Any knowledge as to the whereabouts of a missing child shall be reported immediately to the Bureau of Criminal Identification.

Utah Code § 53G-6-602 (2018)

Utah Code § 53G-6-604 (2018)
Utah Code § 53E-3-905(2) (2018)

Health Examinations—

The Board shall implement ~~rules~~policies as prescribed by the Department of Health for vision, dental, abnormal curvature of spine, and hearing examinations of students attending the District's schools.

Qualified health professionals shall provide instruction, equipment and material for conducting the examinations.

Upon written request from any parent ~~or guardian~~ of a student who contends that an examination provided by this policy would violate the personal beliefs of the person making the request and of the student, the student shall be exempt from submitting to the examination.

The school shall give notice in writing to a student's parent ~~or guardian~~ of any impairment disclosed by the examination.

Utah Code § 53G-9-402 (201~~9~~8)

Credits and Records Transfer—

The District shall accept credits from accredited secondary schools and~~,~~ accredited special purpose schools ~~and the Utah Electronic High School~~.

Utah Code § 53G-7-206 (201~~9~~8)
Utah Code § 53E-10-603(3) (2018)

Graduation—

The District shall award a diploma to a nonresident student attending school within the District during the semester immediately preceding graduation if the student meets graduation requirements generally applicable to students in the school.

Utah Code § 53G-6-406 (201~~9~~8)

Placement of Transfers—

Records and transcripts of students from Utah nonpublic schools or from out of state shall be evaluated, and students shall be placed promptly in appropriate classes.

Expelled Within Twelve Months—

A student who has been expelled from a public school within the prior 12 months who is otherwise eligible to enroll may be denied enrollment in a District school for that reason. A student who has been expelled within the past 12 months may be allowed to enroll upon approval by the superintendent or designee, subject to such conditions and requirements as are determined to be appropriate.

Utah Code § 53G-8-205(3) (201~~9~~8)

Student Identification Number—

District may not use a nine digit number as a student's identification number with the District.

Utah Code § 63G-15-201 (2012)

FBA

FORM

SCHOOL DISTRICT DURABLE POWER OF ATTORNEY

(Under Utah Code § 53G-6-302)

The undersigned Grantor(s) is (are) the custodial parent(s) or legal guardian(s) of _____, a minor child (herein "Student"). Pursuant to Utah Code § 53G-6-302, Grantor(s) hereby designate(s) _____, who by relationship is (are) the Student's_____, and who reside(s) at _____ as the Custodian(s) of Student and grant(s) to Custodian(s) a Durable Power of Attorney with full authority to take any appropriate action, including authorization for educational or medical services, in the interests of the Student. Such action shall have the same force and effect and shall bind the undersigned Grantor(s), the Grantor(s)' heirs and assigns, to the same degree as would have been the case had the action been taken by the Grantor(s).

Grantor(s) agree(s) to assume full responsibility for payment of any fees or other charges relating to the Student's education in _____ School District. If eligibility for fee waivers is claimed under Utah Code § 53G-7-504, or application is made under other programs requiring financial information (such as for free or reduced school lunch) Grantor(s) also agree(s) to provide all financial information requested by the school district in determining eligibility.

This Durable Power of Attorney shall not be affected by the disability of the Grantor(s) and shall remain in effect until the earliest of the following:

a. The Student reaches the age of 18, marries, or becomes emancipated;
b. The following expiration date: _____; or
c. This Durable Power of Attorney is revoked or rendered inoperative by the Grantor(s), the Custodian(s), or by order of a court of competent jurisdiction.

Signature_____   Signature_____

Printed Name_____   Printed Name _____

THIS POWER OF ATTORNEY DOES NOT CONFER LEGAL GUARDIANSHIP

On this _____ day of _____, 20___, personally appeared before me _____, who is (are) personally known to me or proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is (are) signed, and acknowledged to me that (s)he (they) signed it voluntarily and for its stated purpose.

_____
NOTARY PUBLIC

FBA

FORM
ACCEPTANCE OF DESIGNATION AS CUSTODIAN

The undersigned accept(s) the designation as Custodian(s) of the Student and agree(s) to take appropriate action, including authorization for educational or medical services, in the interests of the Student. The undersigned also agree(s) to assume responsibility for payment of any fees or other charges relating to the Student's education in _____ School District. If eligibility for fee waivers is claimed under Utah Code § 53G-7-504, or application is made under other programs requiring financial information (such as for free or reduced school lunch) the undersigned also agree(s) to provide all financial information requested by the school district in determining eligibility.

Signature_____ Signature_____

Printed Name_____ Printed Name _____

On this _____ day of _____, 20___, personally appeared before me _____, who is (are) personally known to me or proved to me on the basis of satisfactory evidence to be the person(s) whose name is (are) signed, and acknowledged to me that the that (s)he (they) signed it voluntarily and for its stated purpose.

_____
NOTARY PUBLIC

FORM

Affidavit Granting Guardianship

I, _____, the_____

                (Print Name)   (legal relationship)

of _____ give guardianship of

                (Name of Student)

him/her to _____

     (Name of Responsible Adult who will act as Guardian)

while the said student lives as a permanent resident of _____ School District attending schools in the District.

I affirm the following:

a) I verify that the child's presence in the district is not for the primary purpose of attending the public schools;

b) I have determined that the child's physical, mental, moral or emotional health would be best served by transfer of guardianship;

c) I am aware that designation of a guardian is equivalent to a Court established guardianship and will suspend or terminate any existing parental or guardianship rights in the same manner as a court-established guardianship;

d) I consent and submit to suspension or termination of parental or guardianship rights;

e) I submit to jurisdiction of Utah State courts in which the District is located for any action related to guardianship or custody of the student;

f) I designate _____ as my agent to accept service of process and notice regarding custody and guardianship matters; and

g) I verify that it is my intent that the student become a permanent resident of the District under the supervision of the responsible adult.

I declare under criminal penalty of the State of Utah that the foregoing is true and correct.

Signed _____

Executed on: (date) _____

FORM
Affidavit For Guardianship Where Parent Cannot Be Found

I certify that no parent or previous legal guardian can be found to grant guardianship of

_____

(Name of student)

to me,_____

(Name of Responsible Adult)

because _____

I declare under criminal penalty of the State of Utah that the foregoing is true and correct.

Signed _____

Executed on: (date)   _____

FORM
Affidavit Accepting Guardianship

I, _____,

(Name of Responsible Adult who will act as Guardian)

affirm the following:

    a) I am a resident of _____ School District and desire to become the guardian of _____;

    b) I consent and submit to the jurisdiction of the Utah district court with jurisdiction of _____ School District in any action relating to the guardianship or custody of this child in question;

    c) I accept the responsibilities of guardianship of this child, which include the responsibilities to provide adequate supervision, discipline, food, shelter, educational and emotional support, medical care and to pay all school fees; and

    d) I accept appointment by _____ as his or her agent for accepting service of process for any matter involving custody or guardianship of this child.

I declare under criminal penalty of the State of Utah that the foregoing is true and correct.

Signed _____

Executed on: (date) _____

FBA

FORM
Student Guardianship Affidavit

I, _____,

<div align="center">(Name of Student)</div>

affirm the following:

    a) I desire to become a permanent resident of the State of Utah;

    b) I desire to reside within the boundaries of the _____ School District;

    c) I agree to be responsible to _____; and

    d) I will abide by the rules and policies of _____ School District and its schools.

I declare under criminal penalty of the State of Utah that the foregoing is true and correct.

Signed _____

Executed on: (date) _____

FBC

Coordinating Services for School-Age Youth

Evidence of Licensing Authority for Resident Students—

Any human services program which serves students of the school district who are subject to compulsory education or otherwise entitled to educational services as a student with disabilities must provide an educational services plan that includes evidence satisfactory to the Board of Education of licensure and that the students served shall receive appropriate educational services under the applicable laws.

Utah Code § 62A-2-108.1(24) (20189)

Standards for Accepting Educational Services Plan—

An Educational Services Plan must include the following information provided by the human services program:

1. the number of children served by the human services program estimated to be enrolled in the District;

2. the ages and grade levels of children served by the human services program estimated to be enrolled in the District;

3. the subjects or hours of the school day for which children served by the human services program are estimated to enroll in the District;

4. the direct contact information for the purposes of taking custody of a child served by the human services program during the school day in case of illness, disciplinary removal by a school, or emergency evacuation of a school; and

5. the method or arrangements for the transportation of children served by the human services program to and from the school.

The Educational Services Plan, in order to obtain approval for licensing, must also include the following information provided by the District:

1. enrollment procedures and forms;

2. documentation required prior to enrollment from each of the child's previous schools of enrollment;

3. if applicable, a schedule of the costs for tuition and school fees; and

4. schools and services for which a child served by the human services program may be eligible.

Utah Code § 62A-2-108.1(3) (2019)

Evidence of licensure for Students Whose Guardian or Parent Resides Outside of Utah—

If the human services program serves any children whose custodial parent(s) or legal guardian(s) resides outside the state, then the program shall also provide evidence satisfactory to the Board of Education, in addition to licensure, that all costs for educational services to be provided for those students, including tuition and school fees approved by the local school board, shall be borne solely by the program.

Utah Code § 62A-2-108.1(4~~2~~) (201~~8~~9)

If the Board finds the evidence of licensure and costs to be satisfactory, then within thirty (30) days, the Board shall issue a letter of approval to the provider of services. Failure to respond to a proposed plan within forty-five (45) days may be deemed as acceptance.

Utah Code § 62A-2-108.1(5~~3~~), (6) (201~~9~~8)

If the Board finds the evidences of licensure and/or costs to be unsatisfactory, then within thirty (30) days the Board shall issue a letter of disapproval that states the specific requirements the program must meet to obtain approval status. A copy of the letter shall also be provided to the licensing authority. Failure to respond to a proposed plan within forty-five (45) days may be deemed as acceptance.

Utah Code § 62A-2-108.1(5~~4~~), (6) (201~~9~~8)

Health Requirements and Services
Vision Screening

Vision Screening at Enrollment—

A child under ~~eight~~ nine years old entering a public school for the first time in this state must present one of the following to the school:

1. A completed vison screening form~~certificate~~ signed by a ~~licensed physician, optometrist, or other licensed~~ health care professional ~~approved by the Division of Services for the Blind and Visually Impaired, State Office of Rehabilitation, stating~~ certifying that the child has received an adequate vision screening ~~to determine the presence of amblyopia or other visual defects~~; or

2. A written statement signed by a~~t least one~~ parent ~~or legal guardian of the child~~ that the child will not be screen~~ing violates the personal beliefs of the parent or legal guardian~~ before attending public school in the state.

The District ~~may~~shall conduct free vision screening clinics for children who are at least~~aged~~ 3 1/2 years old but not yet 16~~to nine~~ years old who enrolled at a school within the boundaries of the District pursuant to Utah Code § 53G-9-404.

A volunteer who serves as a vision screener for a free vision screening clinic for a qualifying child must be either trained by a school nurse or complete the Department of Health online training module~~, hold a certificate issued by the Division of Services for the Blind and Visually Impaired, or~~ and must be ~~directly~~ supervised by a school nurse or an outside entity conducting screening for the District consistent with Department of Health regulations~~individual with a certificate issued by the Division~~. A vision screening volunteer may not market, advertise, or promote a business in connection with assisting at the screening clinic.

Utah Code § 53G-9-404 (201~~9~~8)

Health Requirements and Services
Medical Treatment

School Consent to Medical Treatment—

The school in which a minor student is enrolled may consent to medical treatment of that student, provided:

1. The person having the power to consent as otherwise provided by law cannot be contacted.
2. Actual notice to the contrary has not been given by that person.

   Utah Code § 78B-3-406(6)(c) (201~~97~~)

Form of Consent—

Consent to medical treatment under this policy shall be in writing, signed by the school official giving consent, and given to the doctor, hospital, or other medical facility that administers the treatment.

Administering Medication—

Employees of the District may administer medication to a student during periods when the student is under the control of the school, subject to the following conditions:

1. The District has received a current written and signed request to administer the medication during regular school hours to the student from the parent~~, legal guardian,~~ or other person having legal control of the student.

2. The student's physician, dentist, nurse practitioner or physician assistant has provided a signed statement describing the method, amount, and time schedule for administration, and a statement that administration of medication by school employees during periods when the student is under the control of the school is medically necessary.

3. Oral, topical, and inhalant medication may be administered by assigned school personnel. Medications requiring other routes of administration will not be given by school personnel except in emergency situations, with the exception of glucagon, see policy below. In non-emergency situations, medications requiring other routes of administration must be given by a registered nurse, with the exception of glucagon, see policy below.

4. All medication that is to be given at school, with the exception of medication that is required in an emergency situation, must be furnished by the parent ~~or guardian~~ and delivered to the school by a responsible adult.

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5. All prescription medication must be in the original container labeled by the pharmacy with the name of the student, the name of the physician, the name of the medication, the amount to given (dose), and the duration of the treatment. Over-the-counter drugs must be in the original bottle and labeled with the student's name.

6. All medication provided to the school is to be kept in a secure location.

7. Insofar as possible, one person should be assigned the responsibility of administering student medication.

8. A record including the type of medication, amount, and the time and day it was administered should be kept for each student receiving medication at school. The person administering the medication should sign the record each time medication is given.

9. Elementary and middle school students are not to carry or self-administer medication on school premises unless it has been authorized under Policy FDACB (for ~~asthma or~~ diabetes medication) or FDACC (for epinephrine) or Policy FDACD (for asthma medication) or is expressly ordered by the student's physician because of potentially life-threatening circumstances, including, but not limited to, asthma medication, diabetes medication, glucagon and epinephrine.

10. Authorization for administration of medication by school personnel may be withdrawn by the school at any time following actual notice to the student's parent ~~or guardian~~.

11. School personnel who provide assistance under this policy in substantial compliance with the physician's or dentist's written statement and the District are not liable, civilly or criminally, for any adverse reactions suffered by the student as a result of taking the medication or discontinuing the administration of the medication pursuant to this policy.

Utah Code § 53G-9-502 (201~~9~~8)

The Board shall consult with the Department of Health and other health professionals to determine:

1. Designation of employees who may administer medication.

2. Proper identification and safekeeping of medication.

3. Training of designated employees.

4. Maintenance of records of administration.

Utah Code § 53G-9-502(1)(a) (201~~9~~8)

Administration of Glucagon—

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The following provisions govern administration of glucagon in place of the provisions set forth above under "Administering Medication." A glucagon authorization shall include a signed statement from a parent ~~or guardian~~ of a student with diabetes:

1. Certifying that glucagon has been prescribed for the student;

2. Requesting that the student's public school identify and train school personnel who volunteer to be trained in the administration of glucagon; and

3. Authorizing the administration of glucagon in emergency situations to the student.

After receiving a glucagon authorization from a student's parent ~~or legal guardian~~, the school shall:

1. Within a reasonable time, train two or more school personnel who volunteer to be trained in the administration of glucagon, with training provided by the school nurse or another qualified, licensed medical professional;

2. Allow all interested personnel to receive training in the administration of glucagon. Training in the administration of glucagon shall include:

   a. Techniques for recognizing the symptoms that warrant the administration of glucagon;

   b. Standards and procedures for the storage and use of glucagon;

   c. Other emergency procedures, including calling the emergency 911 and contacting, if possible, the student's parent ~~or guardian~~.

3. Retain for reference the written materials prepared for training personnel;

4. Permit a student and/or school personnel to possess or store prescribed glucagon so that it will be available for administration in an emergency;

A person who has received glucagon administration training may administer glucagon at a school or school activity to a student with a glucagon authorization if:

1. The student is exhibiting the symptoms that warrant the administration of glucagon; and

2. A licensed health care professional is not immediately available.

A person who administers glucagon in accordance with this policy shall direct a responsible person to call 911 and take other appropriate actions in accordance with his or glucagon administration training.

School personnel who provide or receive training under this policy and pursuant to Utah Code § 53G-9-504 and act in good faith are not liable in any civil or criminal

FDAC

action for any act taken or not taken under the authority of § 53G-9-504 with respect to the administration of glucagon.

Utah Code § 53G-9-504 (20198)
Utah Code § 53G-9-502(4) (20198)

Administration of Seizure Rescue Medication—

The following provisions govern administration of seizure rescue medication in place of the provisions set forth above under "Administering Medication." "Seizure rescue medication" is medication prescribed by a health care professional which is given as set out in a student's rescue seizure authorization while a student is experiencing seizure activity. It does not include medication given intravenously or intramuscularly.

A "seizure rescue authorization" is a student's Section 504 accommodation plan which:

1. Certifies that

    a. A prescribing health care professional has prescribed a seizure rescue medication for the student; and

    b. The student's parent ~~or guardian~~ has previously administered the student's seizure rescue medication without complication in a setting outside of medical supervision; and

    c. The student has previously ceased having full body prolonged or convulsive seizure activity as a result of receiving the seizure rescue medication; and

2. Describes the specific seizure rescue medication authorized for the student, including the indicated dose and instructions for administration; and

3. Requests that the student's school identify and train school personnel who volunteer to be trained to administer seizure rescue medication; and

4. Authorizes a trained school employee volunteer to administer seizure rescue medication to the student.

After receiving a seizure rescue authorization from a student's parent ~~or legal guardian~~, the school shall:

1. Inform school employees of the opportunity to be a school employee volunteer to administer seizure rescue medication;

2. Provide for training of each volunteer in the administration of seizure rescue medication, with training provided by the school nurse or another qualified, licensed medical professional. The training shall be according to the program developed by the Utah Department of Health, which will include:

   a. Techniques for recognizing the symptoms that warrant the administration of a seizure rescue medication;

   b. Standards and procedures for the storage of a seizure rescue medication;

   c. Other emergency procedures, including calling 911 and contacting the student's parent or guardian;

   d. An assessment to determine competency to administer seizure rescue medication;

   e. An annual refresher training component; and

   f. Written materials describing this information.

3. Retain for reference the written materials prepared for training personnel; and

4. Permit school personnel to possess or store prescribed seizure rescue medication so that it will be available for administration.

A volunteer school employee who has received the required training may administer seizure rescue medication to a student with a seizure rescue authorization if:

1. The student is exhibiting a symptom, described on the student's seizure rescue authorization, that warrants the administration of a seizure rescue medication; and

2. A licensed health care professional is not immediately available.

A person who administers a seizure rescue medication in accordance with this policy shall direct a responsible person to call 911 and take other appropriate actions in accordance with the seizure rescue medication administration training.

A volunteer school employee who in good faith administers a seizure rescue medication in accordance with this policy and Utah Code § 53G-9-505 is not liable in a civil or criminal action for an act taken or not taken under that authority.

Policy FHA, Safe Schools, and Policy FHAA, Safe Schools: Alcohol and Drugs do not apply to the possession of a seizure rescue medication.

> *Utah Code § 53G-9-505 (201~~8~~9)*
> *Utah Code § 53G-9-502(4) (201~~8~~9)*

Civil Liability Immunity—

School personnel shall substantially comply with the health care professional's written statement in order that they and the District and Board may take full advantage of the immunity from liability granted under Utah Code § 53G-9-502(3).

> *Utah Code § 53G-9-502(3) (201~~8~~9)*

Application of Sunscreen—

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If a student is unable to self-apply sunscreen, a volunteer school employee may apply the sunscreen on the student if the student's parent ~~or legal guardian applies~~ provides written consent for that assistance. If such consent has been given, neither the volunteer school employee nor the District are liable for an adverse reaction suffered by the student as a result of sunscreen application or for discontinuing the application of sunscreen at any time.

Utah Code § 53G-9-208(3), (4) (201~~8~~9)

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Health Requirements and Services:
Student Self-Treatment for ~~Asthma or~~ Diabetes

Student Self-Administration of ~~Asthma or~~ Diabetes Medication

Under Policy FDAC, elementary and middle school students are prohibited from carrying or self-administering medication on school premises except in certain limited circumstances. However, elementary and middle school students may carry and self-administer prescription or non-prescription ~~asthma or~~ diabetes medications provided that the school has been provided a~~student's~~ parent ~~or guardian has previously provided the school with a written request~~authorization statement and a ~~written~~ health care provider ~~approval~~statement as provided below.

The written parent statement~~request~~ must state that the parent ~~or guardian~~ authorizes the student to have and ~~use~~self-administer the ~~asthma or~~ diabetes medication ~~while~~and must acknowledg~~eing~~ that the student is responsible for, and capable of, possessing and self-administering the ~~asthma or~~ diabetes medication.

The health care provider ~~approval~~statement must specifically identify the prescription or nonprescription ~~asthma or~~ diabetes medication ~~prescribed or~~ authorized for the student's use and must state that~~:~~

~~1)~~ ~~the provider finds that~~ it is medically appropriate for the student to possess or possess and self-administer the ~~asthma or~~ diabetes medication and that the student should be in possession of diabetes~~keep the~~ medication ~~with or readily available to him or her~~ at all times.

If the medication is to be stored other than on the student's person, the student or parent~~/guardian~~ shall inform the school nurse or administration where the medication will be kept to enable access for emergency use.

The student shall only use prescription ~~asthma or~~ diabetes medication as directed by a health care provider's written orders, and shall use non-prescription ~~asthma or~~ diabetes medication in accordance with the manufacturer's instructions.

> *~~Utah Code § 53G-9-503 (2018)~~*
> *Utah Code § 53G-9-506 (201~~8~~9)*

Medication Sharing Prohibited

No student is permitted to sell, share, or otherwise give to others any medication, prescription or non-prescription. Violations of this policy are subject to disciplinary action under the school's drug policies.

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Health Requirements and Services:
Student Self-Application of Sunscreen

Student Self-Application of Sunscreen

Under Policy FDAC, elementary and middle school students are prohibited from carrying or self-administering medication on school premises except in certain limited circumstances. Sunscreen is a compound topically applied to prevent sunburn. Some sunscreen may be regulated by the Food and Drug Administration (FDA) and therefore might be considered a medication. Whether or not a sunscreen is regulated by the FDA, students shall be allowed to possess and self-apply sunscreen without being required to have parent, ~~or~~ physician, or physician assistant authorization.

Utah Code § 53G-9-208(1), (2) (201~~9~~8)

Peer Sunscreen Application Prohibited

No student is permitted to apply sunscreen to another student.

Youth Suicide Prevention

Establishment of Youth Suicide Prevention Program—

In collaboration with the public education suicide prevention coordinator appointed by the State Board of Education, the District shall implement a youth suicide prevention program for students in secondary grades. (Grades 7 through 12 and grade 6 if that is part of a secondary model.) This program shall be coordinated with the training programs and initiatives relating to bullying, cyber-bullying, hazing, abusive conduct, and retaliation and shall include programs and training to address:

1. Bullying and cyber-bullying;
2. Prevention of youth suicide;
3. Increased risk of suicide among youth who are not accepted by family for any reason, including lesbian, gay, bisexual, transgender, or questioning youth;
4. Youth suicide intervention;
5. Postvention for family, students, and faculty;
6. Underage drinking of alcohol;
7. Methods of strengthening the family; and
8. Methods of strengthening a youth's relationships in the school and community.

In implementing this program and related training, the District shall refer to and as appropriate make use of the model programs developed by the Department of Health and the state suicide prevention coordinator.

Utah Code § 53G-9-702(2), (3) (2019)
Utah Admin. Rules R277-620-3.B(3) to (6) (December 10, 2018)

Youth Suicide Prevention Training—

Each licensed employee of the District shall complete a minimum of two hours of professional development training on youth suicide prevention every three years, using the training materials adopted by the District.

Utah Code § 53G-9-704 (2019)

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Student Data Protection

Definitions—

1. "**Aggregate Data**" means data that:

    a. Are totaled and reported at the group, cohort, school, school district, region, or state level with at least 10 individuals in the level;

    b. Do not reveal personally identifiable student data; and

    c. Are collected in accordance with board rule.

2. "**Biometric Identifier**"

    a. Biometric identifier means a:

        i. Retina or iris scan;

        ii. Fingerprint;

        iii. Human biological sample used for valid scientific testing or screening; or

        iv. Scan of hand or face geometry.

    b. "Biometric identifier" does not include:

        i. A writing sample;

        ii. A written signature;

        iii. A voiceprint;

        iv. A photograph;

        v. Demographic data; or

        vi. A physical description, such as height, weight, hair color, or eye color.

3. "**Biometric Information**" means information, regardless of how the information is collected, converted, stored, or shared:

    a. Based on an individual's biometric identifier; and

    b. Used to identify the individual.

4. "**Cyber security framework**" means:

    a. the cyber security framework developed by the Center for Internet Security found at http://www.cisecurity.org/controls/; or

    b. a comparable IT security framework.

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4.5.　　"**Data Breach**" means an unauthorized release of or unauthorized access to personally identifiable student data that is maintained by an education entity.

5.6.　　"**Data Governance Plan**" means a comprehensive plan for managing education data that:

    a. Incorporates reasonable data industry best practices to maintain and protect student data and other education-related data;

    b. describes the role, responsibility, and authority of an education entity data governance staff member;

    c. Provides for necessary technical assistance, training, support, and auditing;

    d. Describes the process for sharing student data between the District and another person;

    e. Describes the process for an adult student or parent to request that data be expunged including how to respond to requests for expungement;

    f. describes the data breach response process; and

    g. Is published annually and available on the District's website.

7.　"**Destroy**" means to remove data or a record:

    a. In accordance with current industry best practices; and

    g.b.　　rendering the data or record irretrievable in the normal course of business of the District or a third-party contractor.

6.8.　　"**Disclosure**" means permitting access to, revealing, releasing, transferring, disseminating, or otherwise communicating all or any part of any individual record orally, in writing, electronically, or by any other communication method.

7.9.　　"**Expunge**" means to seal or permanently delete data so as to limit its availability to all except authorized individuals, as described in board rule made under Utah Code § 53E-9-306.

8.　"**Information Technology Systems Security Plan**" means a plan incorporating policies and process for:

    a. system administration;

    b. network security;

    c. application security;

    d. endpoint, server, and device security;

    e. identity, authentication, and access management;

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f. data protection and cryptography;

g. monitoring, vulnerability, and patch management;

h. high availability, disaster recovery, and physical protection;

i. incident responses;

j. acquisition and asset management; and

    k. policy, audit, and e-discovery training.

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9.10. "**Metadata Dictionary**" means a record that:

    a. Defines and discloses all personally identifiable student data collected and shared by the education entity;

    b. comprehensively lists all recipients with whom the education entity has shared personally identifiable student data, including:

        i. The purpose for sharing the data with the recipient;

        ii. The justification for sharing the data, including whether sharing the data was required by federal law, state law, or a local directive; and

        iii. How sharing the data is permitted under federal or state law; and;

    c. Without disclosing personally identifiable student data, is displayed on the education entity's website.

10.11. "**Optional Student Data**" means student data that is neither necessary student data nor data which the District is prohibited from collecting (as described in **Prohibited Collection of Student Data**, below).

    a. "Optional student data" includes:

        i. Information that is related to an IEP or needed to provide special needs services but is not "necessary student data";

        ii. Biometric information; and

        iii. Information that is not necessary student data but is required for a student to participate in a federal or other program.

12. "**Significant data breach**" means a data breach where:

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    a. An intentional data breach successfully compromises student records;

    b. A large number of student records are compromised;

    c. Sensitive records are compromised, regardless of number; or

> ~~iii.~~d.   The surrounding circumstances make the breach significant as determined by the District.
>
> *Utah Code § 53E-9-301 (2019~~8~~)*
> *Utah Admin. Rules R277-487-~~12~~ (~~December~~March 1~~0~~3, 201~~8~~9)*

District Responsibilities—

The District shall annually provide a training regarding the confidentiality of student data to any employee with access to education records as defined in FERPA.

~~District employees shall annually submit a certified statement to the District's student data manager, which certifies that the employee has completed the District's required student privacy training and understands student privacy requirements.~~

The District shall designate an individual to act as a student data manager to fulfill the responsibilities of a student data manager described in **Requirements for Student Data Manager**, below.

If possible, the District shall designate a records officer pursuant to the Government Records Access and Management Act as defined in Utah Code § 63G-2-103(2~~4~~5), as the student data manager.

The District shall designate a District Information Security Officer.

The District shall implement a cyber security framework.

The District shall create and maintain a District:

1. Data governance plan; and

~~2.   Information Technology Systems Security Plan; and~~

~~3.~~2.   Metadata dictionary.

By ~~July~~October 1 annually, the District shall enter all student data elements shared with third parties into the State Board's metadata dictionary.

By October 1 annually, t~~T~~he District shall provide the State Superintendent with evidence that the District has implemented a cyber security framework and the name and contact information of the District Information Security Officer~~a copy or link to the District's Information Technology Systems Security Plan by October 1 annually~~.

The District shall provide the State Superintendent with a copy or link to the District's data governance plan by October 1 annually.

The District shall publicly post the its definition of directory information as defined in FERPA and describe how a student data manager may share personally identifiable information that is directory information. By October 1 annually, the District shall provide the State Superintendent with a copy of or a link to the District's definition of directory information.

~~*Utah Admin. Rules R277-487-2 (July 10, 2017)*~~
~~*Utah Admin. Rules R277-487-3 (July 10, 2017)*~~

The District shall establish an external research review process to evaluate requests for data for the purpose of external research or evaluation.

Utah Code § 53E-9-303 (2019~~8~~)
Utah Admin. Rules R277-487-2 (~~December~~March 1~~0~~3, 201~~8~~9)
Utah Admin. Rules R277-487-3 (~~December~~March 1~~0~~3, 201~~8~~9)

Student Data Ownership and Access—

A student owns the student's personally identifiable student data.

The District shall allow a student or a student's parent (or in the absence of a parent an individual who is acting as the student's parent) to access the student's student data which~~:~~ is maintained by the District~~A student may download, export, transfer, save, or maintain the student's student data, including a document~~.

Utah Code § 53E-9-304 (2019~~8~~)

Data Retention—

The District shall classify all student data which it collects under an approved records retention schedule. The District shall retain and dispose of all student data in accordance with an approved records retention schedule.

If no existing retention schedule governs student disciplinary records collected by the District:

1. The District may propose to the State Records Committee a retention schedule of up to one year if collection of the data is not required by federal or state law or Board rule; or
2. The District may propose to the State Records Committee a retention schedule of up to three years if collection of the data is required by federal or state law or State Board rule, unless a longer retention period is prescribed by federal or state law or State Board rule.

The District's retention schedules shall take into account the District's administrative need for the data.

Unless the data requires permanent retention, the District's retention schedules shall require destruction or expungement of student data after the administrative need for the data has passed.

A parent or adult student may request that the District amend, expunge, or destroy any record not subject to an approved retention schedule and believed to be inaccurate, misleading, or in violation of the privacy rights of the student. The District shall process such a request following the same procedures outlined to amend a student education record under FERPA, as set out in Policy FE "Right to Amend Records."

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Utah Admin. Rules R277-487-4 (DecemberMarch 103, 20189)

Notification in Case of Breach—

If there is a release of a student's personally identifiable student data due to a ~~security~~significant data breach, the District shall notify:

1. The student, if the student is an adult student; or

2. The student's parent ~~or legal guardian~~, if the student is not an adult student.

Utah Code § 53E-9-304(2) (20198)

Within 10 business days of the discovery of a significant data breach (either by the District or by third parties), the District shall report the significant data breach to the State Superintendent.

Utah Admin. Rules R277-487-3(12) (DecemberMarch 103, 20189)

Prohibited Collection of Student Data—

The District may not collect a student's:

1. Social Security number; or

2. Criminal record, except as required in Utah Code § 78A-6-112 (Minor taken into custody by peace officer, private citizen, or probation officer).

Utah Code §53E-9-305(21) (20198)

Student Data Disclosure Statement—

If the District collects student data into a cumulative record it shall, in accordance with this section, prepare and distribute to parents and students a student data disclosure statement that:

1. Is a prominent, stand-alone document;

2. Is annually updated and published on the District's website;

3. States the necessary and optional student data the District collects;

4. States that the District will not collect the student data described in **Prohibited Collection of Student Data**, above;

5. Describes the types of student data that the District may not share without a data authorization;

6. Describes how the District may collect, use, and share student data;

7. Includes the following statement: "The collection, use, and sharing of student data has both benefits and risks. Parents and students should learn about these benefits and risks and make choices regarding student data accordingly.";

8. Describes in general terms how the District stores and protects student data; ~~and~~and

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~~States a student's rights under the student data protection statutes~~; and

9. ~~For students in grades 9 through 12, requests written consent to share student data with the State Board of Regents according to Utah Code § 53E-9-308(6)(c).~~

   Utah Code § 53E-9-305(2~~3~~) (201~~9~~8)

Student Data Disclosure Statement Recipients—

The District may collect the necessary student data of a student into a cumulative record only if the District provides a student data disclosure statement to:

1. The student, if the student is an adult student; or

2. The student's parent, if the student is not an adult student.

   Utah Code § 53E-9-305(4) (201~~9~~8)

Optional Student Data Collection—

The District may collect optional student data into a cumulative record only if it:

1. Provides, to an individual described in **Student Data Disclosure Statement Recipients**, above, a student data disclosure statement that includes a description of:

   a. The optional student data to be collected; and

   b. How the District will use the optional student data; and

2. Obtains a data authorization to collect the optional student data from an individual described in **Student Data Disclosure Statement Recipients**, above.

   Utah Code § 53E-9-305(5) (201~~9~~8)

Student Biometric Identifier and Biometric Information Data Collection—

The District may collect a student's biometric identifier or biometric information if the District:

1. Provides, to an individual described in **Student Data Disclosure Statement Recipients**, above, a biometric information collection notice that is separate from a student data collection notice and which states:

   a. The biometric identifier or biometric information to be collected;

   b. The purpose of collecting the biometric identifier or biometric information; and

   c. How the District will use and store the biometric identifier or biometric information; and

2. Obtains written consent to collect the biometric identifier or biometric information from an individual described in **Student Data Disclosure Statement Recipients**, above.

> *Utah Code § 53E-9-305(6) (201~~9~~8)*

Sharing Student Data—

The District may not share a student's personally identifiable student data without written consent, except in conformance with the requirements of this policy and with the Family Educational Rights and Privacy Act ("FERPA") and related provisions under 20 U.S.C. §§ 1232(g) and 1232(h).

> *Utah Code § 53E-9-308 (201~~9~~8)*

Requirements for Student Data Manager—

The District will designate a student data manager who shall:

1. Authorize and manage the sharing, outside of the District, of personally identifiable student data for the District as described in this section;

2. Act as the primary local point of contact for the state student data officer described in Utah Code § 53E-9-302; and

3. Fulfill other responsibilities described in the District's data governance plan ~~of the student data manager's education entity~~.

> *Utah Code § 53E-9-308(2) (201~~9~~8)*

Permitted and Prohibited Sharing of Student Data by Student Data Manager—

A student data manager may share the personally identifiable student data of a student with the student and the student's parent. Otherwise, a student data manager may only share a student's personally identifiable student data from a cumulative record in accordance with federal law or as follows. Such data may be shared with:

1. A school official;

2. An authorized caseworker, in accordance with this policy, or other representative of the Department of Human Services; or

3. A person to whom the District has outsourced a service or function:

    a. To research the effectiveness of a program's implementation; or

    b. that the District's employees would typically perform.

A student data manager may share a student's personally identifiable student data from a cumulative record with a caseworker or representative of the Department of Human Services if:

1. The Department of Human Services is:

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    a. legally responsible for the care and protection of the student; or

    b. providing services to the student; and

2. The student's personally identifiable student data is not shared with a person who is not authorized:

    a. to address the student's education needs; or

    b. by the Department of Human Services to receive the student's personally identifiable student data; and

3. The Department of Human Services maintains and protects the student's personally identifiable student data.

A student data manager may share a student's personally identifiable student data to improve educational outcomes for the student where the student is:

1. In the custody of or under the guardianship of, the Department of Human Services;
2. Receiving services from the Division of Juvenile Justice Services;
3. In the custody of the Division of Child and Family Services;
4. Receiving services from the Division of Services for People with Disabilities; or
5. Under the jurisdiction of the Utah Juvenile Court.

A student data manager may share aggregate data.

A student data manager may not share personally identifiable student data for the purpose of external research or evaluation except as follows: If a student data manager receives a request to share data for the purpose of external research or evaluation, the student data manager shall:

1. Verify that the request meets the requirements of 34 C.F.R. § 99.31(a)(6);

~~1.~~2. Submit the request to the District's external research review process; and

~~2.~~3. Fulfill the instructions that result from the review process.

If the student data manager is informed that the State Board of Education intends to share student data collected by the District with the Utah Registry of Autism and Developmental Disabilities, the student data manager shall give notice to the parent of each student whose data is to be shared of the State Board's intention to share the data. This notice shall be provided at least 30 days before the State Board is to share the data. If a parent requests that the State Board not share the data, the student data manager shall relay that request to the State Board.

A student data manager may share personally identifiable student data in response to a subpoena issued by a court.

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In accordance with State Board of Education rule, a student data manager may share personally identifiable information that is directory information.

> *Utah Code § 53E-9-308 (20198)*

Third Party Contractors—

The District may provide a third-party contractor with personally identifiable student data received under a contract with the District strictly for the purpose of providing the contracted product or service within the negotiated contract terms.

When contracting with a third-party contractor, the District shall require the following provisions in the contract:

1. Requirements and restrictions related to the collection, use, storage, or sharing of student data by the third-party contractor that are necessary for the District to ensure compliance with the provisions of the Student Data Protection Act and State Board of Education rules;

2. A description of a person, or type of person, including an affiliate of the third-party contractor, with whom the third-party contractor may share student data;

3. Provisions that govern requests by the District for the deletion of the student data received by the third-party contractor from the District;

4. Except as provided in this policy and if required by the District, provisions that prohibit the secondary use of personally identifiable student data by the third-party contractor; and

5. An agreement by the third-party contractor that, at the request of the District, the District or its designee may audit the third-party contractor to verify compliance with the contract.

A third-party contractor's use of personally identifiable student data shall be in accordance with Utah Code §§ 53E-9-309, 53E-9-310 and FERPA.

If the District contracts with a third-party contractor to collect and have access to the District's student data, the District shall monitor and maintain control of the data.

If the District contracts with a third-party contractor to collect and have access to the District's student data, the District shall notify a student and the student's parent or guardian in writing that the student's data is collected and maintained by the third party contractor.

> *Utah Admin. Rules R277-487-3 (July 10, 2017)Utah Admin. Rules R277-487-3 (DecemberMarch 103, 20189)*
> *Utah Admin. Rules R277-487-11 (July 10, 2017)Utah Admin. Rules R277-487-11 (DecemberMarch 103, 20189)*
> *Utah Code § 53E-9-309 (20198)*
> *Utah Code § 53E-9-310 (20198)*

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FGAB

Student Conduct Policy:
Electronic Devices

*[Note that before an acceptable use policy is adopted or revised, a school board must provide reasonable public notice and must hold at least one public meeting or hearing regarding the policy. (***Utah Admin. Rules R277-495-3(6) (April 8, 2019)***.) In addition, school boards are required to encourage schools to involve teachers, parents, students, school employees and community members in developing local school policies. (***Utah Admin. Rules R277-495-3***(3) ***(April*** 8***, 201***9***).) Moreover, school community councils are to make recommendations regarding safe technology use and digital citizenship. (Utah Code § 53G-7-1202(3)(a)(ii)(D).) Therefore, this model policy may be used as a framework but should not be adopted without meeting the public notice and hearing requirements and the form of the adopted policy should reflect the input from the various groups identified.]*

Purpose—

While in some instances the possession and use of electronic ~~communication~~ devices ~~or other electronic devices or objects~~ 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 (April 8, 2019)

Definitions—

1. "Electronic device~~s~~" means a device that is used for audio, video, or text communication or any other type of computer or computer-like instrument including:

    a.   A smart phone;

    b.   A smart or electronic watch;

    c.   A tablet; or

    ~~a.~~d.   A virtual reality device.~~ny type of computer or computer-like device (for example, a tablet) or any device which is used for audio, video, or text communication or recording (such as beepers, pagers, mobile phones with and without picture-taking capacity, smart phones, Blackberries, iPhones); and~~

    ~~Utah Admin. Rules R277-495-1.B (April 7, 2014)~~

Utah Admin. Rules R277-495-2(2), (April 8, 2019)
Utah Admin. Rules R277-495-4(1)(a) (April 8, 2019)

~~b.~~c.   ~~Hands-free devices (such as those using Bluetooth connections) connected to devices listed above in (a).~~

2. "District-owned underline electronic device" means

    ~~a.~~   ~~A~~any electronic device which is underline identified as being owned~~, by the District and~~ provided, issued, or lent~~, or otherwise provided~~ to a student by the District.

    ~~Utah Admin. Rules R277-495-1.D (April 7, 2014)~~Utah Admin. Rules R277-495-2(6), (April 8, 2019)

3. "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) (April 8, 2019)

4. "Inappropriate matter" means pornographic or indecent material as defined in Utah Code § 76-10-1235(1)(a).

    Utah Admin. Rules R277-495-2(4) (April 8, 2019)

~~3.~~5.   Individualized suspicion

    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.

~~4.~~6.   Instructional time

    a. Hours during the school day designated as such by the school or school district.

~~5.~~7.   Lunch time

    a. Time period in either elementary or secondary schools designated for lunch;

    b. This may, in elementary schools, be combined with a noon time recess.

~~6.~~8.   Medical reasons

    a. A student's illness, with or without a health care professional's documentation;

    b. A student's recurring illness or medical problem(s).

~~7.~~9.   Parent~~/legal guardian~~

    a. The person(s) who has legal responsibility for the ~~child~~student's education.

~~8.~~10.   Pass time

    a. The period designated in secondary schools between classes or to allow students to move between classrooms.

~~9.~~11.   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.

~~10.~~12.   Recess

    a. Time periods designated in elementary school for exercise or outside activity regardless of whether or not it is designated as instructional time by the school.

~~11.~~13.   School or school events

    a. This includes the hours that make up school day, e.g. from 7:40 a.m. until 2:30 p.m., during students' individual courses or during the entire period of the elementary/intermediate school day

    b. This includes field trips

    c. This includes extended school-sponsored trips or activities

    d. This includes school-provided transportation to and from curricular activities and extracurricular activities, including athletic events

Use of District-Owned Electronic Devices—

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 ways that bully, humiliate, harass, or intimidate school-related individuals, including students, employees, or guests. Regardless of location, use of District-owned electronic

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devices must comply with Policy EEB (regarding internet use), Policy FGAD (regarding bullying, cyberbullying, and hazing), and other student conduct policies.

~~Utah Admin. Rules R277-495-4.A(2)-(5), B(6) (April 7, 2014)~~Utah Admin. Rules R277-495-4(1)(b), (c), (f) (April 8, 2019)

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.B(4) (April 7, 2014)~~Utah Admin. Rules R277-495-4(2)(d) (April 8, 2019)

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~~erial~~. However, the failure of such filtering software or mechanisms does not prevent a student from being disciplined for accessing inappropriate matter~~erial~~. 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) (April 8, 2019)

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.B(3), (4) (April 7, 2014)~~Utah Admin. Rules R277-495-4(2)(b), (4)(c) (April 8, 2019)

Use of Student Electronic Devices—

Student electronic devices may be used during the school day, during school-sponsored activities or school-provided transportation as follows:

~~12.~~1.   Students may have electronic devices in their possession during the regular school day.

~~13.~~2.   The devices must remain out of sight during instructional time AND be turned off OR on a silent mode.

~~14.~~3.   During the school day, if students intentionally use or respond to electronic devices during instructional time or during times of prohibited use identified by teachers, electronic devices may be confiscated.

~~15.~~4.   Devices may be retrieved by individuals designated by the school. Students may also be subject to school discipline.

~~16.~~5.   A school shall, by written policy, establish a warning schedule for student violations which all school employees shall follow. Exceptions may be

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made for individual students or for specific time periods as warranted. Time periods shall be interpreted with flexibility.

~~17.~~6.   Student electronic devices must be either turned off or held in a secure place by the teacher, as determined by individual teacher, during class quizzes, tests and standardized assessments unless specifically allowed by statute, regulation, student IEP, or assessment directions.

> *Utah Admin. Rules R277-495-4.B(1) (April 7, 2014)*

7. Student electronic devices inappropriately used or disclosed may be subject to search by school administrators based on reasonable suspicion.

> ~~18.~~ *Utah Admin. Rules R277-495-4(2)(a), (b), (4)(c) (April 7, 2019)*

[Policy may allow for differences based on grade levels or age of students.]

Exceptions to the above use limitations regarding student electronic devices shall be made consistent with District and school policies, but in the judgment and discretion of individual teachers. Specific potential exceptions are as following:

1. Medical reasons

    a. School administrators may give permission for students to possess electronic devices for good cause shown if the devices do not distract from the instructional or education process.

2. Parent request

    a. Parent(s) may request that a student possess an electronic device on active mode at all times during the school day, with the exception of during course or subject tests and standardized assessments. Teachers shall grant such requests for good cause shown. (Good cause may include medical needs or unusual family situations.)

        i.   Parents shall make requests for exceptions to the school district/ school policy to the school principal, designee or individual teacher. Schools shall have forms available at the main office and in the counseling center for parent/student requests.

3. Teacher permission

    a. A teacher may permit a student to have an electronic device in his possession at all times during a regular school day, including during assessments, based on a written § 504 plan, an IEP or legitimate circumstances as determined by the individual teacher.

4. Emergency

    a. Students may use electronic devices in situations that threaten the health, safety or well-being of students (including themselves), school employees or others.

~~Utah Admin. Rules R277-495-4.D(4) (April 7, 2014)~~Utah Admin. Rules R277-495-4(4)(d) (April 8, 2019)

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 EEB (regarding internet use). Regardless of location, use of student electronic devices ~~in relation to other students, staff, or any individual connected with the school~~ must comply with Policy FGAD (regarding bullying, cyberbullying, and hazing), and other student conduct policies. Misuse of student electronic devices in a manner that causes disruption at school or school-sponsored activities 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.A(2), (4), (5), B(6) (April 7, 2014)~~
Utah Admin. Rules R277-495-4(1)(c), (2)(b), (f) (April 8, 2019)

Use of a student electronic device in violation of this or other District policies may result in confiscation of the device as provided herein and 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.B(2) (April 7, 2014)~~Utah Admin. Rules R277-495-4(2)(c), (e) (April 8, 2019)

Consequences for Violation of Policy—

Students will receive one warning prior to discipline for violation of this policy, as determined by the school.

Designated individuals, upon identification, may retrieve their ~~child~~student's electronic device during school hours or by appointment.

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:

1. loss of electronic device privileges

2. disciplinary letter

3. in-school suspension

4. suspension

5. loss of extracurricular or honor privileges or recognition

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.

Utah Admin. Rules R277-495-4(2)(b), (c), (4)(c) (April 8, 2019)

Reporting misuse of electronic devices—

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 guests should be reported to the principal or other appropriate administrator.

Utah Admin. Rules R277-495-4(4)(b) (April 8, 2019)

Training—

Each school shall, within the first 45 days of each school year, provide school-wide or in-classroom training to students that covers:

1. The District's internet and electronic device policies (Policies FGAB and EEB);

2. The importance of digital citizenship;

3. The District and school's student conduct and discipline policies;

4. The benefits of connecting to the internet and using the school's internet filters while on school premises; and

5. The discipline related consequences of violating internet and electronic device policies.

Utah Admin. Rules R277-495-5 (April 8, 2019)

Notice to Students and Parents of Policy—

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 web site. 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 web site. 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.

Parents and students shall receive notice of changes in District or school electronic device policies in a timely manner and through reasonable means.

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.

Schools may require that parents return a copy of the policy with signature indicating that parents have had access to the policy.

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.

Students and parents shall be notified that law enforcement may be contacted, at school's discretion, if circumstances warrant such contact.

Confiscated Student Electronic Devices—

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).

Schools will do their best to guard and protect confiscated student electronic devices, but are not responsible for loss, damage, theft.

Schools will make a good faith effort to notify parent(s) or 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.

Creative and Innovative Uses for All Electronic Devices—

With prior approval of the Principal, individual teachers and school employees may use electronic devices to communicate effectively with students and parents and to enhance instruction. Such uses might include:

1. notifying absent students of assignments;

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2. communicating with parents when students excel or if students fall behind or are absent;

3. parents notifying school when students are absent or tardy;

4. teachers notifying students of news articles or events that would enhance discussion or student research;

5. providing immediate feedback to students on written work or assignments.

Other Provisions—

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~~to~~ in~~vade~~sions of the reasonable privacy expectations of students or school staff or guest~~any person present at the school~~.

> ~~*Utah Admin. Rules R277-495-4.D(1) (April 7, 2014)*~~
>
> *Utah Admin. Rules R277-495-4(4)(a) (April 8, 2019)*

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.

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.

Students and parents should be informed and understand that confiscated electronic devices may be subject to search by school officials.

A student's penalties for violation(s) of an electronic device policy provision may vary depending upon the intentional nature of the violation, other disciplinary actions the student may have received and specific circumstances of the violation.

Student Discipline

[Note: Utah Admin. Rules R277-609-4 requires local educational agencies such as school districts to develop a comprehensive plan or policy for student and classroom management and school discipline, and to include administration, instructional and support staff, students, parents, community councils, and other community members in policy development and intervention. The model student discipline policies provide a framework but are not able to address all elements required by the State Board regulation. Individual Districts should consider the regulation in tailoring the model policies to implement the particular approaches identified in the collaboration with the above-listed groups.]

General authority—

If a particular type of conduct has the effect of disrupting the learning atmosphere, it should be subject to regulation. The Board possesses discretion in promulgating regulations for the proper conduct of students.

> *Utah Code § 53E-3-501(1)(b)(v) (2019~~8~~)*
> *Utah Admin. Rules R277-609-1 (~~August~~May 7~~8~~, 201~~7~~8)*

Comprehensive conduct and discipline plan—

The District shall, with input from administration, instructional and support staff, students, parents, community councils, and other community members, develop a comprehensive plan for student and classroom management and school discipline. This plan shall meet the content requirements set forth in Utah Admin. Rules R277-609-4(3).

> *Utah Admin. Rules R277-609-4 (~~August~~May 7~~8~~, 201~~7~~8)*

Relation of school discipline rules to other policies—

Rules and procedures shall prohibit corporal punishment and shall restrict the use of reasonable and necessary physical restraint as set forth in these policies and pursuant to Utah Code § 53G-8-302 and Utah Administrative Rules R277-609. Policies shall include written procedures for the suspension and expulsion of, or denial of admission to, a student, consistent with due process and other provisions of law, including Utah Code § 53G-8-204 et seq. Moreover, all rules and procedures shall be consistent with all other policies of the Board, and all state statutes and federal laws governing school discipline, including Utah Code § 53G-8-203, Utah Code § 53G-8-204 and Section 504 of the Rehabilitation Act of 1974 (29 U.S.C. § 794).

> *Utah Code § 53G-8-203 (2019~~8~~)*

Revising discipline rules—

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In adopting or revising the District's rules and regulations, the school board shall solicit input from various interest groups at the school and in the community, including district employees, parents ~~and guardians~~ of students, and students.

Utah Code § 53G-8-202(2)(a) (201~~9~~8)

Emergency Removals—

Students may be removed from regular classes or District premises for non-disciplinary health, safety, and welfare reasons when the Board or its designee determines that an emergency exists.

Any student removed from school for any "emergency" reason who is in a condition that threatens his or her own welfare or the welfare of others shall be released to the student's parent or guardian, the parent's or guardian's representative, or other proper authority, including, but not limited to, law enforcement officers and medical personnel.

The District shall make reasonable efforts to notify the parent or guardian prior to removing a student from school premises for emergency reasons. If the parent cannot be notified prior to the removal, the parent shall be notified as soon as possible after the removal and the reasons for it.

Students with Disabilities—

Removal of a student with a disability for any of these reasons shall be used only in emergency situations and shall not exceed ten school days. Consecutive ten-day removals are prohibited, unless the Special Education Committee determines that the student poses an immediate threat to the safety of himself or others, or disrupts the safety of the learning environment. If the parents appeal the Special Education Committee's decision and refuse to permit a change in placement, the District may seek a court injunction to remove a dangerous student with a disability for more than ten consecutive days.

If emergency removals, suspensions, or removals to alternative education total 10 school days in a year, the Special Education Committee shall review the student's IEP, unless the discipline management portion of the IEP specifies otherwise.

Teacher's Authority—

A teacher may send a student to the Principal's office in order to maintain effective discipline in the classroom. The Principal shall respond by employing appropriate discipline management techniques.

A teacher may remove from class a student who has been documented by the teacher to repeatedly interfere with the teacher's ability to communicate effectively with the students in the class. Not later than the third class day after the day on which the student is removed from the class, the Principal shall

schedule a hearing to be attended by the Principal or the Principal's designee, a parent or guardian of the student, the teacher, and the student.

Following the hearing, whether or not all requested parties are in attendance after valid attempts to require their attendance, the Principal shall take one or more of the following actions:

1. Suspend the student for a period not to exceed six school days.

2. Place the student in an alternative education program.

3. Place the student back in the class.

If the student is removed by the teacher a second time within the same semester, the student may be returned to that class only by action of the Superintendent at the Principal's request. If the student is removed by the teacher a third or subsequent time within the same semester, the student may be returned to that class only by action of the Board at the request of the Superintendent.

Corporal Punishment—

A school employee may not inflict or cause the infliction of corporal punishment upon a student.

Utah Admin. Rules R277-608 (September 21, 2017)
Utah Code § 53G-8-302(1) (201~~9~~8)

The term "corporal punishment" means the intentional infliction of physical pain upon the body of a student as a disciplinary measure.

Utah Code § 53G-8-301(1) (2018)

Appropriate Conduct—

A school employee may use of reasonable and necessary physical restraint in self-defense or when otherwise appropriate to the circumstances to:

1) obtain possession of a weapon or other dangerous object in the possession or under the control of a student;

2) protect the student or another individual from physical injury; or

3) remove from a situation a student who is violent; or

4) protect property from being damaged, when physical safety is at risk.

A school employee may also use less intrusive means, such as a physical escort, to address these types of circumstances. (A "physical escort" is temporary touching or holding of the hand, wrist, arm, shoulder, or back for the purpose of guiding a student to another location.)

Policy FHAF sets forth specific provisions governing the use of physical restraint with students.

Utah Code § 53G-8-301(2) (2018)

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Utah Code § 53G-8-302 (2019~~8~~)
Utah Admin. Rules R277-609-4(3)(k) (~~August~~May 7~~8~~, 2017~~8~~)

An employee of the District may not be subjected to any sanction for failure or refusal to commit an act prohibited by this policy.

Utah Code § 53G-8-302(4) (2019~~8~~)

Policy FDD regarding Child Abuse Reporting and Investigation shall apply to complaints made to the District regarding improper or unauthorized use of corporal punishment.

Utah Code § 53G-8-303 (2018)

Limitation—

This policy does not restrict the use of physical contact which is considered to be reasonable discipline for purposes of behavior reduction intervention and which is also in compliance with state regulations and District policies adopted pursuant to Utah Code § 53E-7-20~~24~~ regarding provision of education for students with disabilities.

Utah Code § 53E-7-20~~24~~ (201~~89~~)

Disciplinary Record—

Disciplinary records shall be made available to parents/legal guardians or the student, whichever is appropriate, pursuant to the District's student records policy.

Collection and Reporting of Incident Data—

School personnel shall collect data with regard to incidents which occur on school grounds while school is in session or during a school-sponsored activity and which involve (1) suspension or expulsion of a student, or (2) arrest of a minor or (3) "other law enforcement activities" (defined below).

For this reporting requirement, "other law enforcement activities" means a significant law enforcement interaction with a minor that does not result in an arrest, including (1) a search and seizure by an SRO, (2) issuance of a criminal citation, (3) issuance of a ticket or summons, (4) filing a delinquency petition, or (5) referral to a probation officer.

The report of the incident shall also include information on the student or minor's age, grade level, race, sex, and disability status. To collect the data, school personnel shall use the form established by the State Superintendent in consultation with law enforcement agencies.

The District shall report the data to the State Superintendent in a timely manner as required by the State Superintendent. Beginning with the 2020-21 school year, the District shall report the data compiled for each school year to the State Superintendent on or before September 1 of the year in which the school year ended.

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Utah Admin. Rules R277-912-2 (February 7, 2019)

Notice of rules—

A copy of the rules and procedures shall be made available to all students at the time of their enrollment in the school. If a school makes significant changes to its discipline rules and procedures, written notice of the adopted and revised discipline rules and procedures shall be distributed to all new and continuing students. In the case of all new, continuing or transfer students, a copy of the rules and procedures shall be mailed to the student's parents ~~or legal guardian~~.

Utah Code § 53G-8-204 (201~~8~~9)

Board review of school discipline rules—

Each school shall file a copy of its school discipline rules and procedures with the Board within thirty days after adoption of the rules and procedures. The Board shall review the rules and procedures filed by each school and may require the school to modify any rule or procedure that is not consistent with Board policy or state statutes on discipline in the public schools.

Utah Code § 53G-8-202 (201~~8~~9)
Utah Code § 53G-8-203 (201~~8~~9)

Safe Schools

The following definitions shall apply under this policy—

1. "Suspension" means removal of a student from the student's regular classroom assignment for a definite period of time.

2. "In-school suspension" means temporary reassignment, for a specific period of time, to a designated suspension classroom within the school.

3. "Short-term suspension" means exclusion of the student from the school, school grounds, and school activities and functions for a specific period of time that is equal to or less than 10 school days.

4. "Long-term suspension" means 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.

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. "Involuntary transfer" means 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.

6.

7. Closed Campus - This means that once a student arrives at school, he/she is not allowed to leave the campus.

~~7.~~8. "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.

~~8.~~9. "Disruptive behavior" means conduct which unreasonably interferes with the educational process or instruction of students in the classroom or elsewhere, including foul, profane, vulgar or abusive language.

> ~~Utah Code § 53G-8-205 (2018)~~

~~9.~~10. "Bullying" means 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:

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    i. harm to the school employee's or student's physical or emotional well-being; or

    ii. damage to the school employee's or student's property.

d. creating a hostile, threatening, humiliating, or abusive educational environment due to:

    i. the pervasiveness, persistence, or severity of the actions; or

    ii. 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.

Utah Code § 53G-9-601(2) (20198)

~~10.~~11.   "Communication" means the conveyance of a message, whether verbal, written, or electronic.

Utah Code § 53G-9-601(3) (20198)

~~11.~~12.   "Cyber-Bullying" 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 cyber-bullying.

Utah Code § 53G-9-601(4) (20198)

~~12.~~13.   "Hazing" means a school employee or student intentionally, knowingly, or recklessly committing an act that:

a. meets one of the following:

    i. endangers the mental or physical health or safety of a school employee or student; or

    ii. 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;

    iii. 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

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    iv. 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 any school or school sponsored team, organization, program, club, or event; or

  c. is directed toward a school employee or student whom the individual who commits 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 individual who commits the act also participates.

The conduct described 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 Code § 76-5-107.5 (2011)
Utah Code § 53G-9-601(5) (201~~9~~8)

~~13.~~14.   "Retaliate" means an act or communication intended:

  a. as retribution against a person for reporting bullying, cyber-bullying, abusive conduct, or hazing; or

  b. to improperly influence the investigation of, or the response to, a report of bullying, cyber-bullying, abusive conduct, or hazing.

~~14.~~15.   "Weapon" means "dangerous weapon," which includes any firearm or any object that is used for, or is readily capable of, causing death or serious bodily injury. "Firearm" means a pistol, revolver, shotgun, short barreled shotgun, rifle or short barreled rifle, or any device that could be used as a dangerous weapon from which is expelled a projectile by action of an explosive. The following factors are used in determining whether an object other than a firearm is a dangerous weapon:

  a. the location and circumstances in which the object was used or possessed;

  b. the primary purpose for which the object was made;

  c. the character of the wound, if any, produced by the object's unlawful or improper use;

  d. the manner in which the object was unlawfully or improperly used;

  e. whether the manner in which the object is used or possessed constitutes a potential imminent threat to public safety; and

  f. the lawful purposes for which the object may be used.

Possession of a weapon 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.

Utah Code § 76-10-501 (2015)
Utah Code § 76-10-505.5 (2013)

~~15.~~16.   "Unlawful conduct" means any conduct by a student which 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: the crime of harassment occurs when a student, with intent to frighten or harass another, communicates in writing a written or recorded threat to commit any violent felony.

Utah Code § 76-5-106 (1995)

b. Burglary: burglary means entering or remaining in a building or any portion of a building with the intent to commit an additional crime.

Utah Code § 76-6-202 (2012)

c. Theft: 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 (1973)

d. Criminal mischief: criminal mischief means intentionally damaging, defacing, or destroying the property of another; or 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 (2012)

e. Assault: assault means an attempt, with unlawful force or violence, to do bodily injury to another.

Utah Code § 76-5-102 (2015)

f. Gang activity.

Utah Code § 76-9-801 to 804
Utah Code § 76-9-901 to 907

g. Willfully defaces or otherwise damages school property.

Utah Code § 53G-8-212 (201~~9~~8)

~~16.~~17.   Making a false alarm: a student makes a false alarm if he or she initiates or circulates a report or warning of any fire, impending bombing, or other crime or catastrophe, knowing that the report or warning is false or baseless and is likely to cause the evacuation of any building or public transport; improper activation of school alarms or safety systems.

> *Utah Code § 76-9-105 (2017)*

~~17.~~18.   Disrupting the operation of a school: Disrupting the operation of a school occurs when a person, 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.

> *Utah Code § 76-9-106 (1992)*

~~18.~~19.   Terroristic Threats: A student commits a terroristic threat if the student threatens to commit any offense involving bodily injury, death, or substantial property damage, and:

a. Threatens to use a weapon of mass destruction or hoax weapon of mass destruction; or

b. The student acts with intent to:

    i. Influence or affect a government or unit of government or intimidate or coerce a civilian population; or

    ii. Cause action of any nature by an official or volunteer agency organized to deal with emergencies; or

    iii. 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 (2013)*

~~19.~~20.   "Sexual Harassment" means unwelcome sexual advances, requests for sexual favors, other physical or verbal conduct or communications of a sexual nature, and any other gender-based harassment, when:

a. Submission to or rejection of the conduct affects the student's academic performance, participation in school-sponsored activities, or any other aspect of the student's education; or

b. The conduct has the purpose or effect of unreasonably interfering with a student's academic performance or participation in school-sponsored activities, or creating an intimidating, hostile or offensive education environment.

See Policy FHAB.

Publication of Safe Schools Policy—

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 ~~or guardian~~.

Utah Code § 53G-8-204(2)(a) (201~~9~~8)

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) (201~~9~~8)

CLOSED CAMPUS

All Wayne School District schools have a closed campus. Each school principal shall develop procedures to allow for students to leave campus during the school day.

Conduct Warranting Discipline—

A student may be disciplined for the conduct described below. The type of the discipline imposed will depend on the nature of the particular conduct.

1. 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.

        i. Any unlawful conduct, as that is defined above.

        ii. Frequent or flagrant willful disobedience, defiance of proper authority, or disruptive behavior, including the use of foul, profane, vulgar, or abusive language.

        iii. Willful destruction, defacing, or damaging of school property.

        iv. 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.

        v. Disruptive behavior, as that is defined above.

        vi. Possession or use of pornographic material on school property that would constitute a misdemeanor offense under Utah Code § 76-10-

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1235. (This includes accessing such material through the District computer network or by using any District-owned device.)

   vii. Bullying, abusive conduct, cyberbullying, retaliation, and making false allegations of bullying, bullying or retaliation. See Policy FGAD.

  viii. 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 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 will result in an immediate suspension of not less than three (3) days nor more than ten (10) days.

   ix. The 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, will result in an immediate suspension of not less than three (3) days nor more than ten (10) days. When a student repeatedly engages in such behavior, the punishment may be increased as is appropriate.

b. 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 FHAA.

c. 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. "Tobacco products" includes an electronic cigarette as that has been defined by state law (Utah Code § 76-10-101).

d. 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 FHAA.

e. Engaging in, assisting, permitting, or otherwise being involved in hazing, as provided by the District's policy prohibiting hazing, Policy FHAC.

Utah Code § 53G-8-205(1) (20198)
Utah Code § 53G-8-602 (2018)
Utah Code § 53G-8-209 (20198)

f. 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 (2013)
Utah Code § 76-6-103 (1986)

g. Engaging in conduct that contains the elements of any felony.

h. Sexual Harassment.

i. Gang-related activity: A "gang" as defined in this 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:

  i. Wearing, possessing, using or distributing, displaying or selling any clothing, jewelry, emblem, badge, symbol, sign or other things which evidence membership in a gang.

  ii. Use of a name associated with or attributable to a gang;

  iii. Designating "turf" or an area for gang activity or occupation.

Be aware that there are challenging constitutional issues related to policies dealing with gang-related attire as the policy impacts students' First Amendment speech rights. A school should be able to document evidence of real and substantial problems caused by, or at least reasonably likely to be caused by, gang clothing. In designing a dress code, school authorities should focus on problems if they exist. A school may choose to develop a specific list of clothing and accessories that "evidence membership in a gang." Such lists must be flexible to adapt to shifts in fashion styles. Students must be given ample notice of the list and any amendments. The policy should also include an appeals process that allows students to dispute that particular clothing deemed gang related is actually not gang regalia.

2. Conduct Which Requires Suspension or Expulsion

a. A student shall be suspended or expelled from school for participation in any serious violation affecting another student or a 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:

  i. 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 FHAA);

  ii. 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.

Utah Code § 53G-8-205(2) (201~~9~~8)
Utah Code § 76-5-102 (2015)

Utah Code § 76-5-102.3 (2017)

3. 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 participates in any serious violation affecting another student or a 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 one of the following violations:

      i. possession, control or actual or threatened use of a real weapon, explosive, or flammable device or material;

      ii. the actual or threatened use of a look-alike or pretend weapon with intent to intimidate another person or to disrupt normal school activities.

   Utah Code § 53G-8-205(2)(b) (201~~9~~8)

4. Discipline Rules for Students With Disabilities

   a. Federal and state laws impose particular requirements regarding discipline of students identified as having a disability. Discipline of such students must comport with the requirements set forth below for students with disabilities.

Remedial Measures and Disciplinary Sanctions—

Following a determination that a student has committed a violation, the student may be subject to one of the following remedial measures or disciplinary sanctions, as is determined to be appropriate for the violation or as is required by the terms of this policy or other District policies.

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 is required.

   b. Continued school and class attendance accompanied by the student's parent or guardian 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 or guardian. The parent or guardian must agree to attend all of the student's classes for each day of the suspension. If the parent or guardian 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 semester.

   e. Voluntary transfer. 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.

   f. Withholding grade reports, diplomas and transcripts. If a school determines that school or district property has been lost or willfully cut, defaced or otherwise damaged by a student, the school may withhold the issuance of an official written grade report, diploma, or transcript of the student responsible for the damage or loss until the student or student's parent ~~or guardian~~ has paid for the damages.

      i. If the student and the student's parent ~~or guardian~~ are unable to pay for the damages or if it is determined by the school in consultation with the student's parent ~~or guardian~~ that the student's interests would not be served if the parent ~~or guardian~~ were to pay for the damages, then the school shall provide a program of work 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.

      ii. 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.

      iii. No penalty may be assessed for damages which may be reasonably attributed to normal wear and tear.

     Utah Code § 53G-8-212 (201~~8~~9)

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 ~~or guardian~~ has received prior notice of the detention to take place on a particular school day.

      i. 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.

Utah Code § 53G-8-203(2) (201~~9~~8)

b. Suspension.

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

d. Expulsion.

Authority to Impose Discipline—

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

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

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

Utah Code § 53G-8-206 (201~~9~~8)

Procedure for Imposing Discipline—

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.

1. Short-term Suspension

   a. Informal due process hearing. A school principal may suspend a student for up to ten (10) school days for a violation. Prior to imposing such a suspension, the school principal shall meet with the student, if possible, to discuss the incident(s) and to provide the student an opportunity to respond. The principal shall then determine whether a violation has occurred and whether suspension or other discipline is appropriate. In appropriate cases, the principal shall consider and offer the student alternatives to suspension, including in-school suspension and parental attendance with the student (where appropriate consent from teachers is obtained).

   b. Short-term suspension pending due process hearing. If the school 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.

   c. Departure from school grounds. 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~~

~~guardian~~ or other person authorized by the parent or applicable law to accept custody of the student.

Utah Code § 53G-8-206(5)(a) (201~~9~~8)

d. Notice of short-term suspension. If a short-term suspension is imposed, the principal or assistant principal shall immediately provide notice to the student's parent ~~or guardian~~. Notice shall, if possible, be given by telephone. If reasonable efforts to contact the parent ~~or guardian~~ by telephone are unsuccessful, then written notice shall be sent to the parent ~~or guardian~~. The notice, whether verbal or written, shall include the following:

   i. That the student has been suspended.

   ii. The grounds for the suspension.

   iii. The period of time for which the student is suspended.

   iv. The date, time and place for the parent ~~or guardian~~ and student to meet with the principal or assistant principal to review the suspension. 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.

   Goss v. Lopez, 410 U.S. 565 (1975)
   Utah Code § 53G-8-206(4) (201~~9~~8)

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 for a period longer than ten days, that fact shall be included in the notice to the parent or guardian.

f. Meeting to review suspension. At this meeting, the principal or assistant principal shall review with the parent ~~or guardian~~ and student the charges and evidence against the student and shall provide the student and parent ~~or guardian~~ with an opportunity to respond. 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 ~~or guardian~~ a plan to avoid recurrence of the problem.

   Utah Code § 53G-8-206(5)(b), (c) (201~~9~~8)

2. Long-term Suspension or Expulsion

a. Due process hearing. If the principal or assistant principal recommends long-term suspension or expulsion, he or she shall notify the superintendent of that recommendation. The superintendent shall then schedule a hearing to be held with the student's parent or guardian, the student, and the superintendent or the superintendent's designee. The

hearing shall be scheduled to take place prior to the tenth day of the student's suspension where possible.

b. Notice of hearing. The superintendent shall provide written notice of the date, time and place of the hearing to the student and his or her parent or guardian so as to afford a reasonable opportunity for preparation. 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. The statement of the charges 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)

c. Conduct of hearing. The superintendent or the superintendent's designee shall preside at and conduct the hearing at the appointed time and place. The district and the student may each be represented by a person of their choice. Each side 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. 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. The determination shall then be placed in writing and mailed to the student and his or her parent ~~or guardian~~. Upon a finding that the student has engaged in conduct warranting discipline, the superintendent may determine what discipline or remedial measures are appropriate for the conduct. If the superintendent determines that the appropriate sanction is expulsion, then that sanction must be authorized by the Board of Education as set out below. Apart from expulsion, the superintendent may impose any of the available remedial measures or sanctions as are found to be appropriate. In determining the appropriate sanction, the superintendent shall consider whether alternatives to suspension are appropriate or available.

    Utah Code § 53G-8-206 (201~~8~~9)
    Utah Code § 53G-8-207 (201~~8~~9)

e. Appeal. A student may appeal the determination of the superintendent to the Board of Education by filing a written notice of appeal with the superintendent within ten (10) days of the date the decision of the superintendent is mailed to the student. No further hearing will be held. The Board will review the evidence submitted to the superintendent and the written determination of the superintendent. The Board may affirm the

superintendent's decision or modify the Superintendent's decision. The Board's written decision will be issued within thirty (30) days of receipt of the student's written notice of appeal.

f. Board evaluation of expulsion recommendation. If the superintendent recommends expulsion for an indefinite or definite period of time, then the superintendent will transmit that recommendation to the Board of Education along with the record of evidence submitted to the superintendent. The Board may review the recommendation based on this record or may at its sole discretion accept further evidence. 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) (201~~8~~9)

g. 45-day review of mandatory one-year expulsions. 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 days of the imposition of the expulsion. This hearing shall be held before the superintendent or the superintendent's designee and shall be attended by the student and a parent ~~or guardian~~ of the student. At this hearing, the superintendent shall determine

   i. what conditions must be met by the student and the student's parent ~~or guardian~~ for the student to return to school;

   ii. 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 the student is placed in; and

   iii. 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.

   iv. If the superintendent or his or her 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, then the superintendent 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) (201~~8~~9)

h. 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) (201~~8~~9)

Evidence in Student Hearings—

All student disciplinary hearings shall be conducted by the Board or its designee in an executive session. All evidence presented in such hearings shall constitute student educational records and shall be treated as "confidential". 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.

Notification of Weapons on School Property—

Whenever a student is found on school property during school hours or a school sponsored activity in possession of a dangerous weapon and that information is reported to or known by the principal, the principal shall notify appropriate law enforcement personnel as well as school and district personnel who, in the good faith opinion of the principal should be informed.

Utah Code § 53G-8-510 (2018)

Education of Students Subject to Discipline—

The educational services that will be provided to students subject to discipline will depend upon the nature of the discipline.

1. Students subject to remedial measures. 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.

2. Parental responsibility for education. When a student is expelled or is suspended for more than 10 days, it is the responsibility of the parent's student ~~or guardian~~ to undertake an alternative education plan which will ensure that the student's education continues during the period of the suspension or expulsion. The parent ~~or guardian~~ 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. Costs for educational services not provided by the district are the responsibility of the student's parent ~~or guardian~~.

   Utah Code § 53G-8-208 (201~~9~~8)

3. Review of student progress. The district shall contact the parent ~~or guardian~~ 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) (201~~9~~8)

4. Record of disciplined students. 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) (201~~9~~8)

Readmission of Suspended or Expelled Students—

1. Suspended students. 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. At the discretion of the principal, the student may be readmitted if the student and the student's parent or guardian have agreed to participate in such a meeting. However, a suspension may not extend beyond ten (10) days unless the student and the student's parent or guardian 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. 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. 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. 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.

Information Regarding SafeUT Crisis Line—

The SafeUT Crisis line established by the State through the University Neuropsychiatric 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 (1) unsafe, violent, or criminal activities, or the threat of such activities at or near a public school, (2) incidents of bullying, cyberbullying, harassment, or hazing, and (3) incidents of physical or sexual abuse committed by a school employee or school volunteer. The Board shall inform students, parents, and school personnel about the SafeUT Crisis Line.

Utah Code § 53B-17-1202(1) (2019)
Utah Code § 53B-17-1204(4) (2019)

Response to ~~School~~ SafeUT~~ty and~~ Crisis Line Reports—

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

Utah Code § 53G-8-203(1)(i) (201~~9~~8)

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Safe Schools
Emergency Safety Interventions

This policy governs the use of emergency safety interventions, which are used to address situations where a student presents an immediate danger (to self or others) but which are not used for disciplinary purposes.

Definitions—

"Emergency safety intervention" means the use of seclusionary time out or physical restraint when a student presents an immediate danger to self or others, and the intervention is not for disciplinary purposes.

"Seclusionary time out" means that a student is:

1. Placed in a safe enclosed area by school personnel (the area must meet applicable health department and fire marshal regulations);

2. Purposefully isolated from adults and peers; and

3. Is prevented from leaving (or reasonably believes that the student will be prevented from leaving) the enclosed area.

"Physical restraint" means personal restriction that immobilizes or reduces the ability of an individual to move the individual's arms, legs, body, or head freely.

"Immediate danger" means the imminent danger of physical violence or aggression towards self or others which is likely to cause serious physical harm.

Utah Admin. Rules R277-609-2(3), (5), (8), (1~~6~~7) (~~August~~May 7~~8~~, 201~~7~~8)

Emergency Safety Intervention—

An emergency safety intervention is using seclusionary time out or physical restraint when a student presents an immediate danger to self or others (not for disciplinary purposes). The District shall implement policies and procedures for the use of emergency safety interventions for all students which are consistent with evidence-based practices.

Physical restraint as part of an emergency safety intervention may not be used with a student except within the guidelines stated below under Physical Restraint. Mechanical restraint may not be used as part of an emergency safety intervention, except those which are protective, stabilizing or required by law, or any device used by a law enforcement officer in carrying out law enforcement duties, including seatbelts or any other safety equipment when used to secure students during transportation. Chemical restraint may not be used as part of an emergency safety intervention, except as prescribed by a licensed physician, or other qualified health professional acting under the scope of the professional's authority under State law, for the standard treatment of a student's medical or psychiatric condition; and

administered as prescribed by the licensed physician or other qualified health professional acting under the scope of the professional's authority under state law.

Seclusionary time out as part of an emergency safety intervention may not be used with a student except when a student presents an immediate danger of serious physical harm to self or others and within the guidelines stated below under Seclusionary Time Out.

For a student with a disability, emergency safety interventions may not be written into a student's individualized education program as a planned intervention unless school personnel, the family, and the IEP team agree less restrictive means have been attempted to address the qualifying circumstances (that is, circumstances where the student presents an imminent danger of physical violence or aggression towards self or others which is likely to cause serious physical harm) have been attempted, a functional behavior analysis has been conducted, and a positive behavior intervention plan based on data analysis has been written into the plan and implemented.

> *Utah Admin. Rules R277-609-4(3)(k) (~~August~~May ~~7~~8, 201~~7~~8)*
> *Utah Admin. Rules R277-609-5 (~~August~~May ~~7~~8, 201~~7~~8)*

Physical Restraint—

Physical restraint may only be used when a student presents a danger of serious physical harm to self or others. It may not be used as a means of discipline or punishment. The student may not be placed in a prone (face-down) or supine (face-up) position in physical restraint. No restraint may be used which obstructs the airway of a student or which adversely affects a student's primary mode of communication.

All physical restraint must be immediately terminated when the student either (a) is no longer an immediate danger to self or others, or (b) is in severe distress. The restraint must be for the minimum time necessary to ensure safety and the District's release criteria must be implemented. However, a student may not be physically restrained for more than 30 minutes.

> *Utah Admin. Rules R277-609-4(3)(k)(i) (~~August~~May ~~7~~8, 201~~7~~8)*
> *Utah Admin. Rules R277-609-5 (~~August~~May ~~7~~8, 201~~7~~8)*

Seclusionary Time Out—

A seclusionary time out may only be used for purposes of maintaining safety and may not be used as a means of discipline or punishment. Seclusionary time out shall be used for the minimum time necessary to ensure safety and shall end according to the District's release criteria. However, a student may not be placed in seclusionary time out for more than 30 minutes. In using seclusionary time out, any door must remain unlocked and the student must be maintained within line of sight of the employee using the seclusionary time out and the employee must confirm that the area meets applicable health department and fire marshal regulations.

> *Utah Admin. Rules R277-609-4(3)(k)(vii) (~~August~~May ~~7~~8, 201~~7~~8)*

Utah Admin. Rules R277-609-5(6), (8) (~~August~~May ~~7~~8, 201~~7~~8)

Parental Notice—

When a crisis situation occurs that requires the use of an emergency safety intervention (physical restraint or seclusionary time out) to protect the student or others from harm, a school shall notify the student's parent or guardian and District administration immediately and in any event no later than the end of the school day. If a crisis situation occurs for more than 15 minutes, or if physical restraint or seclusionary time out is used for more than 15 minutes, the foregoing notice shall include that information.

The notice provided shall be documented in the student information system records.

The school shall, upon his or her request, provide to the student's parent or guardian a copy of any notes or additional documentation taken during a crisis situation. Within 24 hours of a crisis situation, the school shall notify the student's parent or guardian that such a request may be made. A student's parent or guardian may request a time to meet with school staff and administration to discuss the crisis situation.

Utah Admin. Rules R277-609-4(3)(k) (~~August~~ May ~~7~~8, 201~~7~~8)
Utah Admin. Rules R277-609-5(2), (4), (7), (9) (~~August~~ May ~~7~~8, 201~~7~~8)
Utah Admin. Rules R277-609-8(3), (4) (~~August~~ May ~~7~~8, 201~~7~~8)

ESI Committee—

The District shall establish an Emergency Safety Intervention (ESI) Committee with members appointed by the Superintendent and consisting of two or more administrators, at least one parent or guardian of a student enrolled in the District, and at least two certified educational professionals with behavior training and knowledge of state rules and District discipline policies.

The ESI Committee shall meet often enough to monitor the use of emergency safety intervention in the District, shall determine and recommend professional development needs relating to emergency safety intervention; and shall develop policies for local dispute resolution processes to address concerns regarding disciplinary actions.

The District shall collect, maintain, and periodically review documentation and other records of the use of emergency safety interventions at schools within the District, according to procedures defined by the State Superintendent of Public Instruction. Such documentation and records shall be provided annually to the State Superintendent. In addition, the District shall submit all required UTREx discipline incident data elements as part of the District's daily UTREx submission.

Utah Admin. Rules R277-609-~~6~~7(6) to (10) (~~August~~May ~~7~~8, 201~~7~~8)
Utah Admin. Rules R277-309-8 (May 8, 2018)

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Student Fees, Fines, and Charges

Definitions—

As used in this policy, the following definitions apply.

1. "Fee" means (a) something of monetary value (b) requested or required as a condition to a student's participation (c) in an activity, class, or program which is provided, sponsored, or supported by a school. It includes money or something of monetary value raised by a student or the student's family through fundraising.

    Utah Admin. Rules R277-407-2(3) (April 8, 2019)

    a. "Something of monetary value" means a charge, expense, deposit, rental, fine, or payment (regardless of how it is described) in the form of money, goods, or services, whether it is directly or indirectly requested or required.

    Utah Admin. Rules R277-407-2-15(a) (April 8, 2019)

    For example, it includes:

    i. Charges or expenditures for a school field trip or activity trip, including related transportation, food, lodging, and admission charges;

    ii. Payments to a third party providing a part of a school activity, class, or program;

    iii. Supplies (classroom or student) or materials;

    iv. A fine, unless that fine is within the scope of the definition in Non-Fee Charges, below.

    Utah Admin. Rules R277-407-2(15)(b) (April 8, 2019)

    b. "Requested or required as a condition of a student's participation" means impliedly or explicitly mandated or necessary for a student, parent, or family to provide so that a student may:

    i. Fully participate in school or in a school activity, class, or program;

    ii. Successfully complete a school class for the highest grade; or

    iii. Avoid a direct or indirect limitation on full participation in a school activity, class, or program, including limitations created by:

    1. Peer pressure, shaming, stigmatizing, bullying, or the like; or

    2. Withholding or curtailing any privilege that is otherwise provided to any other student.

    Utah Admin. Rules R277-407-2(14) (April 8, 2019)

    c. "Provided, sponsored or supported by a school" means an activity, class, program, fundraiser, club, camp, clinic, or other event that:

    i.   Is authorized by the District or a District school, according to Board policy; or

    ii.   Satisfies at least one of the following conditions:

        1.   It is managed or supervised by the District, a District school, or a District employee;

        2.   It uses, more than inconsequentially, District or a District school's facilities, equipment, or other resources; or

        3.   It is supported or subsidized, more than inconsequentially, by public funds, including school activity funds or minimum school program dollars.

    iii.   Is not a noncurricular club as defined by Policy FG.

Utah Admin. Rules R277-407-2(11) (April 8, 2019)

This definition applies regardless of the time or season of the activity, class, or program (for example, summer camps or clinics are sponsored by a school if the foregoing requirements are met).

Utah Admin. Rules R277-407-4(4) (April 8, 2019)

2.   "Student supplies" means items which are the personal property of a student which, although used in the instructional process, are also commonly purchased and used by persons not enrolled in the class or activity in question and have a high probability of regular use in other than school-sponsored activities.

    i.   It includes pencils, paper, notebooks, crayons, scissors, basic clothing for healthy lifestyle classes, and similar personal or consumable items over which a student retains ownership.

    ii.   It excludes any such items if, to create a uniform appearance not related to basic function, the school imposes specific requirements such as brand, color, or a special imprint.

Utah Admin. Rules R277-407-2(16) (April 8, 2019)

3.   "Textbook" means instructional material necessary for participation in a course or program, regardless of the format of the material. It excludes instructional equipment.

Utah Admin. Rules R277-407-2(19) (April 8, 2019)

a.   "Instructional equipment" means equipment or supplies required for a student to use as part of a secondary course that become the property of the student upon exiting the course, including course related tools or instruments.

Utah Admin. Rules R277-407-2(7) (April 8, 2019)

4. "Co-curricular activity" means an activity, course, or program, outside of school hours, that also includes a required regular school day program or curriculum.

    Utah Admin. Rules R277-407-2(1) (April 8, 2019)

5. "Extracurricular activity" means an activity or program for students, outside of the regular school day, that both:

    a. Is sponsored, recognized, or sanctioned by the District or a District school; and

    b. Supplements or complements, but is not part of, the District's required program or regular curriculum.

    Utah Admin. Rules R277-407-2(2) (April 8, 2019)

Non-Fee Charges—

Certain items of monetary value provided in connection with students and schools are not considered fees.

Student Fines

A student fine is not a fee if it is specifically approved by the District and is imposed for one of the following:

1. Failing to return school property;

2. Losing, wasting, or damaging private or school property through intentional, careless, or irresponsible behavior; or

3. Improper use of school property (including a parking violation).

    Utah Code § 53G-8-212 (2019)
    Utah Admin. Rules R277-407-2(15)(b)(iv) (April 8, 2019)

When fines have been assessed to a student for damaging or losing school property, the school shall not exclude the student from school for nonpayment but may withhold a transcript or diploma to obtain payment of such charges pursuant to the Board policy regarding defacing or damaging school property. However, a school may not withhold student records which are required for student enrollment or placement in a subsequent school. In addition, 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 nonpayment of damages.

Utah Code § 53G-8-212 (2019)
Utah Admin. Rules R277-406-12 (April 8, 2019)

Student Records

A school may impose a reasonable charge to cover the cost of duplicating, mailing, or transmitting transcripts and other school records. However, no charge may be imposed for duplicating, mailing, or transmitting copies of school records to

an elementary or secondary school in which a former student is enrolled or intends to enroll.

Utah Admin. Rules R277-407-6(9)(b), (c) (April 8, 2019)

Non-Waivable Charges

A cost, payment, or expenditure that falls into one of the following categories is not a fee.

1. A personal discretionary charge or purchase, including:

    a. A charge for insurance, unless the insurance is required for a student to participate in a school activity, class, or program;

    b. A charge for college credit relating to successful completion of a concurrent enrollment class or an advanced placement examination; or

    c. A charge for a personal consumable item such as a yearbook, class ring, letterman jacket or sweater, or other similar item (unless requested or required by the school or District).

2. A charge which is subject to sales tax.

3. Payment for a school uniform unless the uniform policy requires clothing that is expensive or prescriptive. (*See* Policy FK.)

4. A charge for school lunch or breakfast.

5. A deposit that is a pledge securing the return of school property which is refunded upon return of the property.

6. A charge for a replacement for damaged or lost school equipment or supplies.

Utah Admin. Rules R277-407-2(10) (April 8, 2019)
Utah Admin. Rules R277-407-3(9) (April 8, 2019)
Utah Code § 53G-7-501(6)(c), (9) (2019)

Additional Discretionary Projects

A student may be required to provide materials or to pay for an additional discretionary project if the student chooses a project in lieu of or in addition to a required classroom project. This requirement is not considered a fee. However, the school may not require such an additional project as a condition for enrolling, completing, or receiving the highest possible grade for a course. (Such requirements would result in the project being a fee.) Schools shall avoid allowing high cost additional projects, particularly where authorization of an additional discretionary project results in pressure on a student by teachers or peers to also complete a similar high cost project.

Utah Admin. Rules R277-407-3(5) (April 8, 2019)

Donations of Supplies to an Elementary School

An elementary school or elementary school teacher may compile and provide to a student's parent a suggested list of student supplies for use during the regular

school day so that a parent may furnish, on a voluntary basis, those supplies for student use. Such a list must include and be preceded by the following language:

"NOTICE: THE ITEMS ON THIS LIST WILL BE USED DURING THE REGULAR SCHOOL DAY. THEY MAY BE BROUGHT FROM HOME ON A VOLUNTARY BASIS, OTHERWISE, THEY WILL BE FURNISHED BY THE SCHOOL."

Utah Admin. Rules R277-407-3(1)(c), (6) (April 8, 2019)
Utah Code § 53G-7-503(2)(b) (2019)

Donations

For a donation not to be a fee, it must not affect the participation of an individual student. Donations are generally governed by Policy GF. Donations or contributions may be invited on forms provided to parents of students but must clearly state that donations and contributions are voluntary and are not required for participation in an activity or class.

Utah Admin. Rules R277-407-7(1) (April 8, 2019)

Students and families may be notified that they may voluntarily pay an increased fee amount or provide a donation to cover the costs of other students and families. Any such payments are considered donations and are not fees. In order to accept such payments, schools shall require that the payment be clearly designated as made for the purpose of covering the costs of other students.

Utah Admin. Rules R277-407-8(2)(b) (April 8, 2019)

Authorizing Fees—

No fee may be charged by the District, a District school, or any District officer or employee unless the fee has been authorized by the Board as required in this policy and applicable law. This includes any and all fees as defined in this policy, including those related to curricular, co-curricular, and extracurricular activities.

Utah Code § 53G-7-503(1) (2019)
Utah Code § 53G-7-505 (2019)
Utah Admin. Rules R277-407-3(2) (April 8, 2019)
Utah Admin. Rules R277-407-6(1) (April 8, 2019)

Process to Adopt Fee Policies and Schedules

The Board shall annually adopt fee policies and a fee schedule in a public meeting held on or before April 1. The Board shall consult with stakeholders and shall encourage public participation in the development of the fee schedule and of waiver policies. Before taking action to approve the policies and fee schedule, the Board shall provide the opportunity for public comment on the proposed fee schedule during at least two public Board meetings. In addition to the notice required for a regular Board meeting, the Board shall provide notice of these meetings using the same form of communication regularly used by the District to communicate with parents (such as email, text, flyer, or phone call).

Utah Code § 53G-7-505(2) (2019)

Utah Admin. Rules R277-407-6(2) (April 8, 2019)

The Board shall annually review the District's policies on fees, waivers, fundraising, and donations.

Utah Admin. Rules R277-407-15(3) (April 8, 2019)

Fee Schedules

A fee must be included in the Board approved fee schedule in order to be charged. The fee schedule shall include the specific amount for each fee and a spending plan for each fee. The fee schedule shall include the maximum fees allowed per activity and per student. If there are multiple fees related to one activity, class, or program, the fee schedule shall include an easy to understand delineation of each of the fees and the fee total for the activity, class, or program. The fee schedule shall also include the District's fee waiver policy, including an easily understandable statement informing a parent that a student may be eligible to have one or more fees waived and may appeal a denial of a requested waiver.

Utah Code § 53G-7-505(3)(a) (2019)
Utah Admin. Rules R277-407-13(2)(a) (April 8, 2019)

Notice of Fee Policies and Schedules

The District shall provide annual written notice to a parent of each student attending school in the District of the current and applicable fee waiver policies and fee schedules. The District shall annually publish the fee waiver policies and fee schedules on each school's website and shall include a copy of these materials in registration materials (including providing them to a parent of a student who enrolls after the initial enrollment period). The written notice shall be in a form approved by the State Board of Education and shall also include:

1. For elementary schools:

   a. School Fees Notice for Families of Children of Kindergarten through Sixth Grade

   b. Fee Waiver Application (Grades K-6)

   c. Fee Waiver Decision and Appeal Form

   d. School fees poster for elementary school

2. For secondary schools:

   a. School Fees Notice for Families of Students in Grades Seven Through Twelve

   b. Fee Waiver Application (Grades 7-12)

   c. Community Service Assignment and Notice of Appeal Rights

   d. Appeal of Community Service Assignment

   e. School fees poster for secondary school

If the District's parent or student population in a single language other than English exceeds 20%, then the District shall also publish the fee waiver policies and fee schedules in that other language. If a student or parent's first language is not English, and the District has not published the policies and fee schedules in that other language, then a District representative will meet personally with each student's parent or family and make available an interpreter for the parent to understand the policies and fee schedules.

Standards for Fees—

In setting fees, the Board shall establish the following maximum fee amounts:

1. The amount that a school may charge to a student in a year for each course, program, or activity.

2. The aggregate amount that a school may charge to a student in fees in a year.

   These maximum amounts include the amount of revenue raised by a student through an individual fundraiser. (*See* Alternatives to Payment of Fees, below.)

In order to preserve equal opportunity for all students and to limit diversion of money and school and staff resources from the basic school program, the Board's fee policies shall be designed to limit student expenditures for school-sponsored activities, including expenditures for activities, uniforms, clubs, clinics, travel, and subject area and vocational leadership organizations, whether local, state, or national.

No fees may be charged in kindergarten through grade 6 in connection with regular school day instruction or activities (including assemblies and field trips.) Fees may be charged to students in grade 6 if those students are attending a school that includes any of the grades 7 through 12. A school that provides instruction to students in grades other than grades 6 through 12 may not charge fees to students in grade 6 unless for those students the school follows a secondary model of instruction.

Fees may be charged to elementary school students for activities which do not take place during the regular school day so long as participation in the activities is voluntary and does not affect a student's grade or ability to participate fully in any course taught during the regular school day.

Textbook fees may be charged to secondary school students up through the end of the 2019-2020 school year. Beginning with the 2020-2021 school year, textbooks may not be sold to students and textbook fees may not be charged to secondary school students except for textbooks required for an Advanced Placement or concurrent enrollment course.

Utah Code § 53G-7-602(3) (2019)

Utah Admin. Rules R277-407-12(1)(a) (April 8, 2019)

All fees, including fees for co-curricular and extracurricular activities, must be within the maximum amounts established for the activity by the Board.

Utah Admin. Rules R277-407-4(2) (April 8, 2019)

A fee may not be imposed or increased in order to supplant or subsidize another fee. Beginning with the 2020-2021 school year, the amount of a fee may not be increased to offset the cost of fee waivers. Beginning with the 2021-2022 school year, the fee imposed on a student for a particular activity, course, or program cannot exceed the expense incurred by the school in providing that activity, course, or program.

Utah Code § 53G-7-503(3) (2019)
Utah Admin. Rules R277-407-8(2)(a) (April 8, 2019)

In establishing fee schedules, the Board may also review and consider the following as to each school in the District:

1. The cost to the school to provide the activity, class, or program;

2. The student enrollment;

3. The median income of families within the attendance area or enrolled at the school;

4. The number and monetary amount of fee waivers (designated by individual fee) annually granted in the prior three years;

5. The historical participation and school interest in certain activities;

6. The prior year fee schedule;

7. The revenue collected from each fee in the prior year;

8. Fundraising capacity;

9. Prior year community donors; and

10. Other resources available (including through donations and fundraising).

Utah Admin. Rules R277-407-6(4) (April 8, 2019)

Alternatives to Payment of Fees—

The Board recognizes and allows the following provisions in lieu of fee payment. (A "provision in lieu of fee payment" means an alternative to either payment of the fee or waiver of the fee.)

Utah Admin. Rules R277-407-2(12) (April 8, 2019)

Fundraising

Consistent with Policy GF, students may avail themselves of optional individual fundraising opportunities to raise money to offset the cost of the student's fees. Required individual fundraising is prohibited. Student membership in or participation on a team or group or in an activity may not be denied based on non-participation in any kind of fundraiser (individual or group).

Utah Admin. Rules R277-407-10 (April 8, 2019)

Service in Lieu of Fees

Students may choose (but may not be required) to perform community service in lieu of paying a fee.

Utah Admin. Rules R277-407-9(1) (April 8, 2019)

If elected by a student, the community service assignment shall be determined by the principal or other designee. The assignment shall be appropriate to the age, physical condition, and maturity of the student and service required shall be consistent with the federal Fair Labor Standards Act. The service must be credited at an hourly rate at least equal to the minimum wage and must be able to be performed within a reasonable period of time. Service assignments may include service within the school, including tutorial assistance to other students and assistance before or after school to teachers and other school personnel on school related matters.

Utah Code § 53G-504-2(a) (2019)
Utah Admin. Rules R277-407-9(2) (April 8, 2019)

A student who performs service in lieu of paying a fee may not be treated differently than students who pay the fee, and the service may not create an unreasonable burden for a student or parent and may not be of such a nature as to demean or stigmatize the student.

Utah Admin. Rules R277-407-9(3) (April 8, 2019)

Upon request of the student, the student's service credit shall be transferred to another school within the District or to another local education agency.

Utah Admin. Rules R277-403-9(4) (April 8, 2019)

Waiver of Fees—

A "waiver" means a full or partial release from the requirement of payment of a fee and from any provision in lieu of fee payment. (A "provision in lieu of fee payment" means an alternative to either payment of the fee or waiver of the fee.) All fees are subject to waiver. Non-fee charges (see above) are not subject to waiver.

Utah Code § 53G-7-501(13) (2019)
Utah Admin. Rules R277-407-2(12), (20) (April 8, 2019)
Utah Admin. Rules R277-407-8(1) (April 8, 2019)

"SSI" means "Supplemental Security Income for children with disabilities," which is a benefit administered through the Social Security Administration that provides payments for qualified children with disabilities in low-income families.

Utah Admin Rules R277-407-2(17) (April 8, 2019)

"TANF" means "Temporary Assistance for Needy Families," which is a program (formerly known as AFDC) which provides monthly cash assistance and food stamps to low-income families with children under age 18 through the Utah Department of Workforce Services.

Utah Admin. Rules R277-407-2(18) (April 8, 2019)

Eligibility for Waiver

A waiver shall be granted to a student if charging the fee would deny the student the opportunity to participate in a class or school-sponsored or supported activity because of an inability to pay a fee.

Utah Code § 53G-7-504(1)(a) (2019)
Utah Admin. Rules R277-407-8(3) (April 8, 2019)

A student is eligible for waiver upon providing verification that:

1. The student qualifies for free lunch based on family income;

2. The student receives SSI;

3. The family receives TANF funding;

4. The student is in foster care through the Utah Division of Child and Family Services; or

5. The student is in state custody.

Utah Admin. Rules R277-407-11(1) (April 8, 2019)

A student who does not qualify based on the foregoing may also be granted a waiver if the student is not reasonably capable of paying the fee based on extenuating circumstances. Such circumstances might include exceptional financial burden, loss or substantial reduction of income, or extraordinary medical expenses.

Utah Admin. Rules R277-407-11(3) (April 8, 2019)

In the event that circumstances change for a student or family such that fee waiver eligibility no longer exists, the school may charge a proportional share of a fee or a reduced fee reflecting the change in eligibility.

Utah Admin. Rules R277-407-11(4) (April 8, 2019)

Process for Waiver

The principal, or the principal's designee, shall review and make decisions regarding fee waiver requests, verifying eligibility as required (including obtaining the required documentation). The decision shall be made promptly and if possible before the fee becomes due. A family may not be subjected to unreasonable demands for re-qualification.

Utah Code § 53G-7-504(b) (2019)
Utah Admin. Rules R277-407-6(8)(a) (April 8, 2019)
Utah Admin. Rules R277-407-8(4), (8)(b) (April 8, 2019)
Utah Admin. Rules R277-407-11(2)(d) (April 8, 2019)

Parents shall be provided the opportunity to review available provisions in lieu of fee payment.

Utah Admin. Rules R277-407-8(10)(a) (April 8, 2019)

The waiver process shall be administered fairly, objectively, without delay, and in a manner that avoids stigma, embarrassment, undue attention, and unreasonable burdens on students and parents. There shall be no visible indicators which could lead to identification of waiver applicants. The privacy requirements of FERPA apply and shall be followed. Other students may not assist in the waiver approval process. Students who receive a waiver may not be treated differently than other students. Students who receive a waiver may not be identified to other students and may not be identified to any other person (including staff members) who do not need to know of the waiver.

Utah Admin. Rules R277-407-8(5) (April 8, 2019)
Utah Admin. Rules R277-407-9(6), (7) (April 8, 2019)

The waiver application and associated required documentation shall incorporate and conform to the regulations issued by the State Board of Education, which will specify the forms of documentation and verification which are acceptable.

Utah Code § 53G-7-504(4) (2019)

In lieu of income verification, the school may rely on the following alternative forms of verification:

1. If the student's family receives TANF, a letter of decision from the Utah Department of Workforce Services which covers the period for which waiver is sought;

2. If the student receives SSI, a benefit verification letter from the Social Security Administration;

3. If the student is in state custody or in foster care, either or both of the following when provided by a case worker from the Utah Division of Child and Family Services or the Utah Juvenile Justice Department:

   a. The youth in care required intake form;

   b. The school enrollment letter.

Utah Admin. Rules R277-407-11(2) (April 8, 2019)

The principal or designee may grant a full or partial waiver or deny the request. Upon determination by the principal or designee, the parent shall be provided a written decision using the standard written decision and appeal form authorized by the State Board of Education. A full or partial denial decision shall

include the reasons for the denial and give notice of the procedure to appeal the decision.

Utah Admin. Rules R277-407-6(8)(b) (April 8, 2019)
Utah Admin. Rules R277-407-9(6)(e) (April 8, 2019)

Appeals of the principal's decision on the granting of fee waivers may be made to the superintendent. Appeals of the superintendent's decision may be made to the Board.

Utah Admin. Rules R277-407-8(10)(b) (April 8, 2019)

The requirement that a student pay a fee shall be suspended during any period when the student's eligibility for waiver is being determined or when an appeal of a denial of waiver is in process.

Utah Admin. Rules R277-407-8(10)(c) (April 8, 2019)
Utah Admin. Rules R277-407-9(6)(f) (April 8, 2019)

Addressing the Effect of Waivers

The District shall identify and address potential inequities due to the impact of the number of students who receive waivers with each of the District's Schools. The Board shall distribute the impact of fee waivers among the schools of the District so that no school carries a disproportionate share of the District's total fee waiver burden, including by sharing revenue among the schools to remedy that lost through waivers.

Utah Admin. Rules R277-407-8(2)(c) (April 8, 2019)
Utah Admin. Rules R277-407-13(2)(b), (3) (April 8, 2019)

Fee Collection—

Students may not be involved in the collection of fees.
Utah Admin. Rules R277-407-9(6)(d) (April 8, 2019)

Upon the request of a parent or student, the school may allow a fee to be paid through an installment payment plan. However, such a plan may not be suggested or recommended by school administration or staff.

Utah Admin. Rules R277-407-9(5) (April 8, 2019)

The District may pursue reasonable methods of collecting fees. However, the District may not, as a result of unpaid fees:

1. Exclude a student from school or from an activity, class, or program;

2. Refuse to issue a course grade; or

3. Withhold official student records, including written or electronic grade reports, diplomas, or transcripts.

Utah Admin. Rules R277-407-6(9)(a) (April 8, 2019)
Utah Admin. Rules R277-407-8(11) (April 8, 2019)

If the school has been provided with a copy of a court order allocating responsibility for school fees between a student's parents before the day on which

the school first issues a bill for a school fee, the school shall, upon request from either parent, separately bill each parent for the share of the fee that the parent is to pay under the court order. Each parent is liable only for the share of the fee the parent is required to pay under the court order, and regardless of whether the court order is provided to the school before or after the bill is issued for the fee, the school may not make a negative credit report relating to a fee about a parent who has paid the share of the fee required by the court order. The school may bill a parent for that parent's share of the fee even though the other parent has obtained a full or partial fee waiver.

Utah Code § 15-4-6.7 (2017)

Staff Training—

Employees of the District shall receive, on at least an annual basis, training on fee policies specific to the employee's job function. Such training shall make use of the resources and training materials provided by the State Superintendent.

Utah Admin. Rules R277-407-15 (April 8, 2019)

Reporting and Certification—

The District's annual year-end report to the State Superintendent shall include (1) a summary of the number of students in the District given fee waivers, the number of students who worked in lieu of a fee waiver, and the total dollar value of fees waived by the District; (2) a copy of the District's fee and fee waiver policies; (3) a copy of the District's fee schedule for students; (4) the notice of fee waiver criteria which is provided by the District to parents or guardians; and (5) a fee waiver compliance form for the District and each school (using the forms approved by the State Superintendent).

Utah Admin. Rules R277-407-14 (April 8, 2019)

The District and each school shall complete and submit such compliance forms as are required by the State Board of Education.

Utah Admin. Rules R277-407-8(9) (April 8, 2019)

Required Notices and Action—

The District and each school shall use the following standard forms as they are provided by the State Board of Education:

1. Standard parental notification letter ("School Fees Notice for Families of Students in Grades Seven Through Twelve" or "School Fees Notice for Families of Children in Kindergarten Through Sixth Grades");

2. Standard fee waiver application ("Fee Waiver Application (Grades K-6)" or "Fee Waiver Application (Grades 7-12)");

3. Standard written decision and appeal form ("Fee Waiver Decision and Appeal Form");

4. Community service notice form ("Community Service Obligations");

5. Community service assignment form ("Community Service Assignment and Notice of Appeal Rights");

6. Community service assignment appeal form ("Appeal of Community Service Assignment").

These standard forms as drafted and adopted by the State Board of Education are hereby incorporated into these policies. (The forms are also available in Spanish.) The District and each school shall adhere to the terms and conditions set forth in the standard forms.

School Uniforms

School student uniform policies authorized—

School principals may, as set out in this policy, require students enrolled at a school to wear a designated school uniform during the school day. "Principal" includes the chief administrator of a school that does not have a principal. "School Uniform" means ~~student clothing conforming to a school uniform policy under this policy, which may include a dress code, dress of designated colors, or a reasonable designated uniform of a particular style~~ special clothing items or shoes that meet specific requirements (including a specific color, style, fabric, or imprint) that students are required to provide and which are worn for a curricular activity. "A curricular activity" is an activity, course, or program which is provided, sponsored, or supported by the District or school and which is only conducted during school hours. It does not include "school activity clothing," which is special shoes or items of clothing which are worn for co-curricular or extracurricular activities.

> *Utah Code § 53G-7-501(2), (8), (9) (2019)*
> *Utah Code § 53G-7-801 (2019~~8~~)*
> *Utah Code § 53G-7-802 (2019~~8~~)*

School uniform policy—

The school uniform policy may not include very expensive or prescriptive clothing requirements unless the school uniform requirements are to be considered a fee. (In that case, the school uniform requirements would need to be approved as a fee under Policy FI.) In addition, the policy shall:

1. Protect students' free exercise of religious beliefs;

2. Specify whether the uniform policy is voluntary or mandatory for students;

3. Specify whether the uniform policy has an opt-out provision in addition to principal-approved exemptions for extenuating circumstances;

4. Include a provision for financial assistance to families who cannot afford to purchase a required uniform, which may include:

   a. The school providing school uniforms to students;

   b. The school making used school uniforms available to students; or

   c. Other programs to make school uniforms available to economically disadvantaged students.

A school uniform policy is not considered a fee for either an elementary or a secondary school unless the policy requires clothing that is expensive or prescriptive.

> *Utah Code § 53G-7-501(2), (8), (9) (2019)*
> *Utah Code § 53G-7-801(4) (2019~~8~~)*
> *Utah Code § 53G-7-802(2), (3), (4), (5) (2019~~8~~)*

Parent-initiated uniform policy—

Parents <s>or guardians</s> of students attending a school may petition the principal to initiate, modify, or discontinue a uniform policy for that school. Upon receipt of such a petition signed by parents <s>or guardians</s> of 20% of the school's students, the principal is required to submit the question to parents <s>and guardians</s> of students subject to the proposed policy.

Utah Code § 53G-7-803 (201<s>8</s>9)

District-level uniform policy—

The Board of Education may implement a uniform policy for all schools in the District, or may modify or discontinue an existing uniform policy, subject to the approval of a majority of those voting at an election held to consider the question. Only parents <s>and guardians</s> of students subject to the proposed policy or change may vote at this election, limited to one vote per family. The Board shall establish the manner and time of this election. The Board shall also submit for approval a proposal to implement, modify or discontinue a District uniform policy upon receipt of a petition signed by the parents <s>or guardians</s> of 20% of the District's students.

Utah Code § 53G-7-803 (201<s>8</s>9)

Public hearing—

Prior to formally adopting, modifying, or discontinuing a school uniform policy, the principal or Board of Education shall hold a public hearing on the matter.

Utah Code § 53G-7-803(2) (201<s>8</s>9)

Parent approval required to implement, modify, or discontinue—

Before any school or district-wide uniform policy may be initiated, modified, or discontinued, that action must be approved by a majority of those voting at an election held for that purpose. Only parents <s>and guardians</s> of students subject to the proposed policy or change may vote at this election, limited to one vote per family. The principal or Board shall establish the manner and time of this election.

Utah Code § 53G-7-803(2) (201<s>8</s>9)

Limitation on vote to discontinue uniform policy—

A vote to discontinue an adopted uniform policy may not take place during the first year of the policy's operation.

Utah Code § 53G-7-803(4)(b) (201<s>8</s>9)

Exemption from uniform policy—

A school uniform policy shall include a provision which authorizes the principal, in his or her discretion, to grant individual students an exemption from complying with the uniform policy because of extenuating circumstances. Students shall utilize the procedures outlined in policy FGE: Student Complaints, if they desire a review of a denial of a requested exemption from the uniform policy or a related complaint.

Utah Code § 53G-7-802(5) (201~~8~~9)

New Hires

Makayla Bradbury – substitute teacher
Nathaniel Knaphus – SPED Aide/ General Aide WMS
Allie Peterson – Tech Aide LES
Shane Durfey – Baseball assistant coach
Brad Webb – Baseball assistant coach
Phil Morrill – Baseball assistant coach
Larry Bray – Baseball assistant coach
Sabrina Sage – substitute teacher