31	(b) the participating student is enroned in grade 9, 10, 11, or 12.
58	(8) "Public hearing" means a hearing at which members of the public are provided a
59	reasonable opportunity to comment on the subject of the hearing.
60	(9) "Region" means a grouping of schools of the same classification for purposes of
61	interscholastic activities.
62	Section 2. Section <b>53G-7-1104</b> is amended to read:
63	53G-7-1104. Reporting requirements.
64	(1) An association shall provide $\hat{\mathbf{H}} \rightarrow [\mathbf{a} \text{ verbal report, accompanied by}] \leftarrow \hat{\mathbf{H}}$ a written
64a	report,
65	annually to the state board[, including:] and the Public Education Appropriations
66	Subcommittee detailing:
67	[(1)] (a) the association's annual budget in accordance with Section 53G-7-1105;
68	$[\frac{(2)}{2}]$ (b) a schedule of events scheduled or facilitated by the association;
69	$[\frac{3}{2}]$ (c) procedures for alignment or realignment;
70	[(4)] (d) any amendments or changes to the association's governing document or
71	bylaws; and
72	[(5)] (e) any other information requested by the state board.
73	Section 3. Section <b>53G-7-1105</b> is amended to read:
74	53G-7-1105. Association budgets.
75	(1) An association shall:
76	(a) adopt a budget in accordance with this section; and
77	(b) use uniform budgeting, accounting, and auditing procedures and forms, which shall
78	be in accordance with generally accepted accounting principles or auditing standards.
79	(2) An association budget officer or executive director shall annually prepare a
80	tentative budget, with supporting documentation, to be submitted to the governing body.
81	(3) The tentative budget and supporting documents shall include the following items:
82	(a) the revenues [and] and the source of the revenues for the preceding fiscal year;
83	(b) an itemized list of expenditures of the preceding fiscal year;
84	[(b)] (c) the estimated revenues and expenditures of the current fiscal year;
85	[(c)] (d) a detailed estimate of the essential expenditures for all purposes for the next
86	succeeding fiscal year; and
87	[(d)] (e) the estimated financial condition of the association by funds at the close of the

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119	(ii) disputes or allegations of violations of the association's rules of policies.
120	(2) (a) There is established an appeals panel for an association decision described in
121	Subsection (1)(b).
122	(b) (i) [The] Except as provided in Subsection (2)(b)(ii), the appeals panel shall consist
123	of the following three members:
124	[(i)] (A) a judge or attorney who is not employed by, or contracts with, a school;
125	[(ii)] (B) a retired educator, principal, or superintendent; and
126	[(iii)] (C) a retired athletic director or coach.
127	(ii) If an appeal is regarding $\hat{\mathbf{H}} \rightarrow [\frac{\mathbf{an appeal of}}{\mathbf{an appeal of}}] \leftarrow \hat{\mathbf{H}}$ the outcome of post-season
127a	competition, the
128	appeals panel shall consist of the members described in Subsection (2)(b)(i) and:
129	(A) one member of the Senate, whom the president of the Senate appoints; and
130	(B) one member of the House of Representatives, whom the speaker of the House of
131	Representatives appoints.
132	(c) A review and decision by the appeals panel is limited to whether the association
133	properly followed the association's rules and procedures in regard to a decision described in
134	Subsection (1)(b).
135	(d) (i) An association shall adopt policies for filing an appeal with the appeals panel.
136	(ii) The appeals panel shall review an appeal and issue a written decision explaining
137	the appeals panel's decision no later than 10 business days after an appeal is filed.
138	(e) The appeals panel's decision is final.
139	(3) (a) The state board shall appoint the members of the appeals panel described in
140	Subsection $(2)(b)(i)$ :
141	(i) from the association's nominations described in Subsection (3)(b); and
142	(ii) in accordance with the state board's appointment process.
143	(b) (i) The association shall nominate up to three individuals for each position
144	described in Subsection (2)(b)(i) for the state board's consideration.
145	(ii) If the state board refuses to appoint members to the panel who were nominated by
146	the association as described in Subsection (3)(b)(i), the state board shall request additional
147	nominations from the association.
148	(iii) No later than 45 days after the association provides the nominations, the state
149	board shall appoint to the appeals panel an individual from the names provided by the