

*The mission of HighMark Charter School is to equip students with the highest quality education while fostering an entrepreneurial spirit by integrating practical business applications throughout the core curriculum.*

## AGENDA

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### CALL TO ORDER

### CONSENT ITEMS

- March 24, 2025 Board Meeting Minutes
- May 8, 2025 Board Meeting Minutes
- Ratify New Hires

### REPORTS

- Director's Report
  - Title IX Report
- Budget Report
  - Annual Commitment to Ethical Behavior
  - Fraud Risk Assessment

### VOTING AND DISCUSSION ITEMS

- Final Amended Budget 2024/2025
- Proposed Budget 2025/2026
- Audit Engagement Letter
- Chromebook Purchase
- Summer Purchases
- Teacher Student Success Act Plan (TSSA Plan)
- Sex Education Committee
- Policies:
  - Salary Supplement for Highly Needed Educators Program Policy
  - Paid Parental and Postpartum Recovery Leave Policy
  - Donation of PTO and Bereavement Policy
  - Amended Travel Policy
- HighMark Honorees
- Board Member Terms and Elected Officers
- Director Agreement and Compensation

**CLOSED SESSION-** to discuss the character, professional competence, or physical or mental health of an individual pursuant to Utah Code 52-4-205(1)(a).

### CALENDARING

- Board Meeting Calendar 2025/2026 School Year

### TRAINING & STRATEGIC PLANNING SESSION

- Open and Public Meetings Act Training
- Schedule A Charter Amendment
- Forward Planning
- Business Integration

### ADJOURN

# HighMark Charter School

## Board of Directors Meeting

**Date:** March 24, 2025

**Location:** 2467 E South Weber Dr, South Weber UT 84405

In Attendance: Richard Bigler, Lori Drake, Blake Petersen, Rory Ukena

Others In Attendance: Shawn Miehlke, Krystal Taylor, Janey Stoddard, Kim McVey



### MINUTES

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#### CALL TO ORDER

Richard Bigler called the meeting to order at 7:00 PM.

#### PUBLIC COMMENT

- 2025/2026 Fee Schedule and Fee Waiver Policy (2<sup>nd</sup> comment period)  
This was the second comment opportunity for the 2025/2026 Fee Schedule and Fee Waiver Policy. There were no comments.

#### CONSENT ITEMS

- February 26, 2025 Board Meeting Minutes
- Ratify New Hires

*Richard Bigler made a motion to approve the February 26, 2025 Board Meeting Minutes. Blake Petersen seconded. Voting was unanimous and the motion passed. Votes were as follows: Richard Bigler, Aye; Lori Drake, Aye; Blake Petersen, Aye.*

There were no new hires to ratify at this time.

#### REPORTS

- Director's Report  
Shawn Miehlke outlined staff adjustments, ongoing projects, and enrollment updates for the 2025-26 school year. Teachers will receive a direct salary increase of \$1,446 from the state, along with an up to 4% overall salary increase. A one time payment of \$1,000 will also be given to paraeducators from state funding. The school's 401(k) match is proposed at this meeting as a rise to 6%, and 50% of health premiums will continue to be covered. Facility improvements include new carpet throughout the school, block seal and control joint repairs, concrete trip hazard fixes, an asphalt seal coat, and an office remodel. As of March 20, 2025, 282 new applications have been submitted, with 227 lottery spots offered, 152 accepted, and 51 students on the waitlist, bringing the projected enrollment to 690+ students. Carpet and office updates will involve furniture removal, disposal of old materials, and the installation of rubber bases, carpet tiles, and Shaw Whisper Wall Carpet. New hires for next school year will include a replacement for the instructional coach position, a Special Education Director, and a Jr. High administrator.
- Budget Report  
Blake Petersen provided a financial overview. Most of the budgeted categories are coming in as expected. Blake commended Mr. Miehlke for the responsible management of funds.

## **VOTING AND DISCUSSION ITEMS**

- 2025/2026 Fee Schedule and Fee Waiver Policy  
The fee schedule and fee waiver policy were provided to the public for two comment periods. Changes to the fee schedule have been made to comply with recent legislative changes and rules. Fees have remained low over the years. The sports programs are popular at HighMark and the school covers additional costs that the fees do not fully cover. Lori Drake inquired the process that families will take to complete a fee waiver. Blake Petersen provided insight on how the founding board knew that by having a sports program at HighMark that the school would potentially face the challenge of supporting the programs financially.
- 401(k) Match Enhancement  
Shawn Miehlke presented the 401(k) match at a 5% compared to a 6%. The board was supportive of the increase to 6%.
- School Land Trust  
The School Land Trust committee met to determine the highest need and best use of funds from the Land Trust. The plan is similar to what has been done in the past.
- Office Remodel- Design & Quote  
Shawn Miehlke described the updates that are being made to the office area. This project is slated to take place this summer. Office staff are in full support of the remodel and look forward to the enhanced workflow.
- Award RFP for Landscaping and Snow Removal  
The Evaluation Committee reviewed proposals for the school's Landscaping and Snow Removal Services RFP, which was issued on January 17, 2025, with three vendors submitting bids. After evaluating proposals based on experience, past performance, and cost, Groundsman received the highest score, followed by Brightview and JD Lawn Care. The committee recommends awarding the contract to Groundsman for up to five years and authorizing the director to negotiate and execute the agreement. Shawn Miehlke recommended that the 3-year option will be the best fit for the school at this time.

*Blake Petersen made a motion to approve the 2025/2026 Fee Schedule and Fee Waiver Policy; the 401(k) match enhancement from 5% to 6%; the 2025/2026 School Land Trust Plan; the office remodel costs up to \$40,000; and to award the landscaping and snow removal RFP to The Groundsmen for a 3-year agreement. Lori Drake seconded. Voting was unanimous and the motion passed. Votes were as follows: Richard Bigler, Aye; Lori Drake, Aye; Blake Petersen, Aye.*

Rory Ukena joined the meeting at 7:35PM.

- Policies:
  - Rescind Library Materials Policy
  - Travel Policy  
The board discussed rescinding its separate Library Materials Policy, as the existing Instructional Materials Policy and Sensitive Material Review procedures now govern the selection, approval, and challenge process for all

instructional materials, including library books. Stakeholders wishing to challenge a book for "sensitive material" must follow the established review process. Additionally, revisions to the Travel Policy have been proposed based on IRS regulations and accountant recommendations. Updates include clearer definitions of school-related travel, approval processes, GSA-based per diem and lodging rates, a 60-day deadline for expense reports, guidelines for booking flights and lodging, rules for school credit card use, and provisions for exceptions at the discretion of the Principal, Director, or Board. The board would like to revisit the Travel Policy and make further adjustments prior to amending the policy.

*Lori Drake made a motion to rescind the Library Materials Policy and to table the Travel Policy. Blake Petersen seconded. Voting was unanimous and the motion passed. Votes were as follows: Richard Bigler, Aye; Rory Ukena, Aye; Lori Drake, Aye; Blake Petersen, Aye.*

**CLOSED SESSION-** to discuss the character, professional competence, or physical or mental health of an individual pursuant to Utah Code 52-4-205(l)(a).

There was no closed session.

#### **ADJOURN**

*At 7:47 PM Blake Petersen made a motion adjourn. Rory Ukena seconded. Voting was unanimous and the motion passed. Votes were as follows: Richard Bigler, Aye; Rory Ukena, Aye; Lori Drake, Aye; Blake Petersen, Aye.*

# HighMark Charter School

## Board of Directors Meeting

**Date:** May 8, 2025

**Location:** (801) 928-7660

In Attendance: Richard Bigler, Blake Petersen, Lori Drake, Rory Ukena

Others In Attendance: Shawn Miehlke, Kim McVey, Ryan Smith, Janey Stoddard, Krystal

Taylor, Kirk Blake



### MINUTES

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#### CALL TO ORDER

Richard Bigler called the meeting to order at 8:03AM.

#### VOTING AND DISCUSSION ITEMS.

- Varsity Spirit Purchase
- Summer Project Purchases
  - Anderson Asphalt
  - Block Seal
  - School Safety Grant and Projects
  - Painting IFB

Rory Ukena joined the meeting at 8:06AM.

The Board reviewed the listed invoices, purchases, projects, and Invitations for Bid (IFBs). It was noted that the Varsity Spirit invoice represents an upfront purchase by the school, which is subsequently reimbursed by students participating in designated activities requiring uniforms. The Board approved proceeding with the asphalt project through Anderson Asphalt. Quotes for block sealing were evaluated, and it was recommended that the project move forward with Wix as the selected vendor. A substantial allocation of funds was received through the School Safety Grant, with specific guidelines for their usage. Kirk Blake presented information regarding the painting IFB and the bids submitted. The lowest bidder came with strong recommendations and was favorably received.

*Blake Petersen made a motion to approve the Anderson Asphalt invoice up to \$52,000; the block seal purchase through Wix up to \$90,000; the school safety grant and projects and presented to be awarded to Geneva for up to \$265,000; award the painting IFB to Jose Ramirez Painting; and approve the Varsity Spirit Purchase or up to \$20,000. Lori Drake seconded. Motion passed unanimously. Votes were as follows: Richard Bigler, Aye; Blake Petersen, Aye; Rory Ukena, Aye; Lori Drake, Aye.*

#### ADJOURN

At 8:21AM Richard Bigler motioned to adjourn. Rory Ukena seconded. Motion passed unanimously. Votes were as follows: Richard Bigler, Aye; Blake Petersen, Aye; Rory Ukena, Aye; Lori Drake, Aye.

# PRINCIPAL'S REPORT #11

JUNE  
2025



## Data

### MATH

We had some of our all time highest math scores this year. Not only did we have three grade levels meet or exceed state average, but we had double digit growth in proficiency multiple grade levels. Overall, our school tested 6% higher than last year in Math and no grade levels dropped in proficiency from previous years scores.

### SCIENCE

Overall, our school maintained proficiency levels from last year (46%) and had more grade levels test 50%+ proficient than ever before. We had double digit growth in proficiency levels in multiple grade levels, including 5th, 6th and 8th grade who were all navigating new curriculum.

### ELA

Unfortunately, these scores are all hand graded this year and will not be available to view until October 2025.



## New Faces

### WELCOME TO THE HIGHMARK TEAM!

Jean Hanson - 5<sup>th</sup> Grade  
Kellie Kostrubala - 2<sup>nd</sup> Grade  
Nicole Sprinkle - 3<sup>rd</sup> Grade (Cheer Coach)  
Morgan Sheets - Jr. High ELA  
Jeffrey Jackson - Jr. High Math  
Jessica Lewis - 5<sup>th</sup> Grade (Former Parapro)



## Summer Projects

Interior Painting - Project Started  
Office Remodel - Demo Day - June 4th  
Carpet - Project to start after painting  
School Safety - Project Start Date - June 16<sup>th</sup>  
Block Seal - Project Start Date - June  
Parking Lot - Project Start Date - July



## Lottery News

- Total Applications Submitted - 339
- Offered Spot in Lottery - 250
- Enrolled - 168
- Enroll in SIS for 25-26 - 698 Students

## **TITLE IX REPORTING**

Before the beginning of each academic year, the athletic director or another administrator of each school shall report to the school's local governing board regarding Title IX. Below are the details for each reporting category.

**Female-Designated Interscholastic Sports:** Four – Softball – Volleyball – Soccer – Basketball

**Male-Designated Interscholastic Sports:** Three – Baseball – Basketball – Soccer (Next year, Highmark will be looking to add Boys Volleyball, which would increase the male-designated interscholastic sports to four)

**Both Sexes-Designated Interscholastic Sports:** Five – Track – Cross Country – Wrestling – Cheer – Football

**Pay to Play Interscholastic Sports:** \$75 for each sport besides Cross Country (\$35) and Cheer (\$80)

**Efforts by School to Comply with Utah Code 63G-31-201 et seq. (Distinctions on the Basis of Sex) and Title IX:** The school complies with applicable laws and policies by providing separate accommodations for males and females to ensure privacy, health, and fair competition.

Highmark does not currently have a need for an Action Plan to address a discrepancy of 10% or greater between male-designated and female-designated interscholastic sports, as the opportunities are balanced and compliant with applicable regulations.

# HIGHMARK CELEBRATING FOUR YEARS OF GROWTH, INNOVATION, AND EXCELLENCE

## ACADEMIC EXCELLENCE

### Early Literacy Success

- Surpassed state averages for two years in:
  - Students Reading on Grade Level
  - Students Making Typical or Better Progress
- Met and exceeded early literacy goals in both language arts and math the past three years.

### Recognized Growth

- Earned Exemplary/Commendable growth ratings in ELA, Math, Science, and for our lowest 25% of students.

### Data-Driven Teaching

- Strengthened instruction through PLCs and regular data cycles.



## ENROLLMENT & RETENTION

### Consistent Growth

- 98%+ enrollment maintained for 4 years

### Low Transfers

- Transfer rates under 5%, showing strong community loyalty

## FACILITY & SAFETY IMPROVEMENTS

### Campus Enhancements

- New lockers, lost and found, trophy case
- Upgraded furniture & carpet, fresh paint
- Parking lot repairs & continued high maintenance standards

### Tech Integration

- Expanded 1:1 devices, enhanced digital tools

Safety Upgrades (\$300K+ State Grant)

- New camera system, secured entry, door locks in all rooms, updated control panels on exterior doors

## TEACHER & STAFF DEVELOPMENT

### Professional Learning Communities

- Strong PLCs supporting instructional strategies and student success.

### Summer Professional Development

- Annual trainings aligned with evolving curriculum and best practices.

### Increased Compensation

- Salaries above neighboring districts
- 401(k) contribution doubled from 3% → 6%
- End-of-year bonus doubled
- 50% of select health premiums covered

### Staff Retention

- Positive culture and strong benefits retained top talent.

# HIGHMARK

## STRATEGIC LEADERSHIP

### Long-Term Planning

- Designed and executed a 4-year strategic plan

### Accreditation Success

- Passed 10-year Utah Charter Board Review with high remarks
- Cognia Accreditation with above-average scores and positive cultural/academic feedback

### Financial Strength

- Balanced budget while investing in people, tech, and spaces
- Grew savings from <\$1M to >\$3M

## BUSINESS INTEGRATION

### Curriculum Design

- Developed a K-9 curriculum aligned with our business-focused charter
- Distributed weekly lesson plans for Capstone courses (grades 7-9)

### Elementary Planning

- Created timelines and accountability for K-6 KidzBiz Market preparation

### Hands-On Business Experiences

- 8th Grade HighMarket & Shark Tank
- Junior Achievement (K-6), 5th Grade BizTown, 7th Grade Finance Park, Snack Shacks, 8th Grade Reality Town
- 9th Grade Mock Interviews
- Business-themed assemblies, contests, and field trips
- KidzBiz Market (K-6 student marketplace)

## SCHOOL CULTURE & CLIMATE

### PBIS Implementation

- Positive Behavior System led to fewer office discipline referrals.

### Community Engagement

- Family Nights, Workshops, Volunteer Opportunities
- After-school clubs for grades 5-9:
  - Cooking, World Cultures, Dungeons & Dragons, Crochet, Pickleball, and more!

### Traditions & Recognition

- Highmark Halloween, Fall Family Night, Spirit Weeks
- Junior High Assemblies & Dances
- Student of the Month Awards

Board Member Annual Commitment to Ethical Behavior

I understand that as a board member of HighMark Charter School I should always engage in ethical behavior. I have read the school's Ethics Policy and am committed to abiding by the policy, conducting myself consistent with high standards of ethics, and complying with applicable law.

Signature \_\_\_\_\_  
Board Member Name

\_\_\_\_\_  
Date

# Fraud Risk Assessment

## INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

# Fraud Risk Assessment

Continued

\*Total Points Earned: 375 /395 \*Risk Level: 

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	5	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	5	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	5	5
i. Cash receipting and deposits?	5	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	20	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	10	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training ( <a href="http://training.auditor.utah.gov">training.auditor.utah.gov</a> ) within four years of term appointment/election date?	20	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	20	20
7. Does the entity have or promote a fraud hotline?	20	20
8. Does the entity have a formal internal audit function?	--	20
9. Does the entity have a formal audit committee?	20	20

\*Entity Name: HighMark Charter School

\*Completed for Fiscal Year Ending: June 30, 2025 \*Completion Date: \_\_\_\_\_

\*CAO Name: Shawn Miehlke \*CFO Name: Blake Petersen

\*CAO Signature: \_\_\_\_\_ \*CFO Signature: \_\_\_\_\_

\*Required

# Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	X			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".				X
4. Are all the people who have access to blank checks different from those who are authorized signers?		X	X	
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	X			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	X			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			

\* MC = Mitigating Control

# Basic Separation of Duties

Continued

**Instructions:** Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

 If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

 If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

## Definitions:

**Board Chair** is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

**Clerk** is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

**Chief Administrative Officer (CAO)** is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

**General Ledger** is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

**Mitigating Controls** are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

**Original Bank Statement** means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

**Treasurer** is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

**Highmark Charter School**  
**Budget Summary**  
**Final Amended 24-25 & Proposed 25-26 Budget**

<b>Category</b>	<b>Type</b>	<b>FY 24 Actuals</b>	<b>FY 25 Actuals</b>	<b>FY25 Original Budget</b>	<b>FY 25 Final Budget</b>	<b>FY 26 Budget</b>
1000 Local Revenue	Revenue	356,536	333,411	324,600	349,100	318,500
3000 State Revenue	Revenue	6,525,241	5,824,181	6,737,040	6,995,470	7,896,520
4000 Federal Revenue	Revenue	159,706	-	113,116	114,113	114,113
<b>Total Revenue</b>		<b>7,041,483</b>	<b>6,157,592</b>	<b>7,174,756</b>	<b>7,458,683</b>	<b>8,329,134</b>
100 Salaries	Expense	3,733,704	3,156,549	4,040,000	4,166,200	4,510,240
200 Benefits	Expense	536,819	443,807	596,061	612,923	678,800
300 Professional Services	Expense	567,313	531,863	605,000	623,095	623,095
400 Property Services	Expense	169,986	181,800	266,500	532,695	502,500
500 Other Services	Expense	78,825	74,757	84,500	97,650	103,650
600 Supplies and Materials	Expense	462,315	389,382	590,500	472,500	543,500
700 Property	Expense	328,963	23,865	225,000	65,000	295,000
800 Debt and Miscellaneous	Expense	1,141,242	564,426	686,680	682,680	692,852
<b>Total Expense</b>		<b>7,019,167</b>	<b>5,366,448</b>	<b>7,094,240</b>	<b>7,252,743</b>	<b>7,949,637</b>
<b>Net Income</b>		<b>22,316</b>	<b>791,143</b>	<b>80,516</b>	<b>205,940</b>	<b>379,496</b>

April 7, 2025

Board of Directors

"[Name and Address of Client]"

You have requested that we audit the financial statements of the governmental activities and each major fund of [Client] (the School) as of June 30, 2025, and for the year then ended, and the related notes to the financial statements, which collectively comprise School's basic financial statements.

In addition, we will audit the entity's compliance over major federal award programs for the period ended June 30, 2025, if necessary. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB), require that Management's Discussion and Analysis, Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund and Notes to 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund
- Notes to Required Supplementary Information

### **Schedule of Expenditures of Federal Awards**

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

### **Data Collection Form**

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

### **Audit of the Financial Statements**

We will conduct our audits in accordance with GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America, the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and, if applicable, in accordance with any state or regulatory audit requirements. As part of an audit of financial statements in accordance with GAAS and in accordance with Government Auditing Standards, Uniform Guidance and/or any state or regulatory audit requirements we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.
- Obtain an understanding of the system of internal control 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. However, we will communicate to you in writing concerning any

- significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America and/or state or regulatory audit requirements.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the School's basic financial statements. Our report will be addressed to the governing body of the School. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We also will issue a written report on the financial statements, and single audit as necessary, upon completion of our audit.

### **Audit of Major Program Compliance**

Our audit of the School's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit.

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

As part of a compliance audit in accordance with GAAS and in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

## **Management Responsibilities**

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of the system 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;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;

5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
8. For disclosing accurately, currently, and completely, the financial results of each federal award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
  - b. Additional information that we may request from management for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of

federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

### **Nonattest Services**

With respect to any nonattest services we perform, we agree to perform the following:

- Prepare federal and state income tax returns.
- Prepare or assist with preparing financial statements in conformity with U.S. generally accepted accounting principles based on information provided by you.
- Complete the auditee's portion of the Data Collection Form, as necessary.
- Prepare or assist in preparing the government-wide statements and conversion entries and note disclosures.
- Assistance with preparation of Schedule of Expenditures, as necessary.

We will not assume management responsibilities on behalf of the School. The School's management understands and agrees that any advice or recommendation we may provide in connection with our audit engagement are solely to assist management in performing its responsibilities.

The School's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonaudit services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities. Our firm will advise the School with regard to tax positions taken in the preparation of the tax return, but the School must make all decisions with regard to those matters.

### **Fees and Timing**

Ken Jeppesen is the engagement partner for the audit services specified in this letter. He will be assisted with the Single Audit portion of the engagement (as necessary) by Paul Skeen. The engagement partner's responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses, administrative charges and a technology fee. Invoices are payable upon presentation. We estimate that our fee for the audit will be \$12,950. If a Single Audit is required, these fees will be billed separately. The information return (Form 990) fees are estimated at \$1,900.

The ability to perform and complete our engagement consistent with the estimated fee included above depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. To assist with this process, we will provide you with an itemized request list that identifies the information you will need to prepare and provide in preparation for our engagement, as well as the requested delivery date for those items. A lack of preparation, including not providing this information in an accurate and timely manner, unanticipated audit adjustments, and/or untimely assistance by your personnel may result in an increase in our fees and/or a delay in the completion of our engagement.

We may be requested to make certain audit documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. If requested, access to such audit documentation will be provided under the supervision of Eide Bailly LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in making such audit documentation available or in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our audit procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

### **Other Matters**

During the course of the engagement, we will only provide confidential engagement documentation to you via Eide Bailly's secure portal or other secure methods, and request that you use the same or similar tools in providing information to us. Should you choose not to utilize secure communication applications, you

acknowledge that such communication contains a risk of the information being made available to unintended third parties. Similarly, we may communicate with you or your personnel via e-mail or other electronic methods, and you acknowledge that communication in those mediums contains a risk of misdirected or intercepted communications.

Should you provide us with remote access to your information technology environment, including but not limited to your financial reporting system, you agree to (1) assign unique usernames and passwords for use by our personnel in accessing the system and to provide this information in a secure manner; (2) limit access to "read only" to prevent any unintentional deletion or alteration of your data; (3) limit access to the areas of your technology environment necessary to perform the procedures agreed upon; and (4) disable all usernames and passwords provided to us upon the completion of procedures for which access was provided. We agree to only access your technology environment to the extent necessary to perform the identified procedures.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your website or elsewhere, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider. You acknowledge that your information may be disclosed to such service providers, including those outside the United States.

Neither of us may use or disclose the other's confidential information for any purpose except as permitted under this engagement letter or as otherwise necessary for Eide Bailly to provide the services. Your confidential information is defined as any information you provide to us that is not available to the public. Eide Bailly's confidential information includes our audit documentation for this engagement. Our audit documentation shall at all times remain the property of Eide Bailly LLP. The confidentiality obligations described in this paragraph shall supersede and replace any and all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

We agree to retain our audit documentation or work papers for a period of at least eight years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

You agree to share all facts that may affect your financial statements, even if you first become aware of those facts after the date of the auditor's report but before the date your financial statements are issued.

At the conclusion of our audit engagement, we will communicate to management and the board of directors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

*Government Auditing Standards* require that we provide, upon request, a copy of our most recent external peer review report and any subsequent review reports to the party contracting for the audit. Accordingly, we will provide a copy of our most recent peer review report at your request.

## **MEDIATION**

Any disagreement, controversy or claim arising out of or related to any aspect of our services or relationship with you (hereafter a "Dispute") shall, as a precondition to litigation in court, first be submitted to mediation. In mediation, the parties attempt to reach an amicable resolution of the Dispute with the aid of an impartial mediator. Mediation shall begin by service of a written demand. The mediator will be selected by mutual agreement. If we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA"). Mediation shall be conducted with the parties in person in Ogden, Utah. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties. Neither party may commence a lawsuit until the mediator declares an impasse.

## **LIMITED INDEMNITY**

Eide Bailly LLP and its partners, affiliates, officers and employees (collectively "Eide Bailly") shall not be responsible for any misstatements in your financial statements and tax return that we may fail to detect as a result of misrepresentations or concealment of information by any of your owners, directors, officers or employees. You shall indemnify and hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees arising from any such misstatement or concealment of information.

If through no fault of Eide Bailly we are named as a party to a dispute between you and a third party, you shall indemnify and hold Eide Bailly harmless against any losses, damages, settlements, judgments, awards, and the costs of litigation (including attorneys' fees) we incur in connection with the dispute.

Eide Bailly shall not be entitled to indemnification under this agreement unless the services were performed in accordance with professional standards in all material respects.

## **LIMITATION OF LIABILITY**

The exclusive remedy available to you for any alleged loss or damages arising from or related to Eide Bailly's services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by Eide Bailly's breach of this agreement or Eide Bailly's violation of applicable professional standards. In no

event shall Eide Bailly's aggregate liability to you exceed two times fees paid under this agreement, nor shall Eide Bailly ever be liable to you for incidental, consequential, punitive or exemplary damages, or attorneys' fees.

#### **TIME LIMITATION**

You may not bring any legal proceeding against Eide Bailly unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we delivered our report, return, or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the audit and tax return preparation. The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of a possible Dispute.

#### **GOVERNING LAW AND VENUE**

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by Minnesota law. Any unresolved Dispute shall be submitted to a federal or state court located in Minneapolis, Minnesota.

#### **ASSIGNMENTS PROHIBITED**

You shall not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly to any person.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,

---

Kenneth D. Jeppesen, CPA  
Partner

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#### **RESPONSE:**

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the School by:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

ISSUED TO	DATE	PROJECT DESCRIPTION		
HighMark Charter School 2467 E South Weber Dr South Weber UT 84405	5/28/2025	Chromebooks - Summer 2025		
DESCRIPTION	QTY	UNIT PRICE	EXT PRICE	
Chromebook 3120  (Qty. 77) Dell Chromebook 3120: - 4GB RAM - 64GB eMMC Storage (Qty. 77) Google Chromebook Management License Standard Setup & Configuration of Chromebook	1	32,494.00	32,494.00	

**TERMS AND CONDITIONS**

For equipment purchases, payment is due prior to work being completed. Project invoices will be Due Upon Receipt. Invoices not paid within terms will be subject to an interest charge of 18% per annum. If collection is required, the undersigned agrees to pay collection costs and reasonable attorney fees. Standard manufacturer's warranty applies to equipment unless otherwise stated. Sign and date below to accept this quote.

**Signature:**

<b>SUBTOTAL</b>	32,494.00
<b>SALES TAX</b>	0.00
<b>QUOTE TOTAL</b>	<b>32,494.00</b>

**Date:**

Thank you for considering ETS for your project. We are pleased to present you with a project quote for the services we will provide. The quote presented in this document includes a description of the services we will provide and the total project cost. We strive to take all factors into consideration to provide a fair and accurate quote for your project. If the project requires a change in materials or scope of work, ETS will produce a change order for your approval.

The following process will be followed by client or ETS if a change to this quote is required:

- A request to change or add to any part of the project must be made in writing and will be considered a 'Change Order' to the original project.
- If the Change Order will require a difference in the original project cost, an estimated amount will be provided to the Client for review and approval.
- The Client will confirm the Change Order via email response or signature on change order quote, and in doing so, it is agreed that the Client will pay any difference in cost illustrated in the change order once the project is completed and invoiced. If the Change Order requires some payment upfront, this will be noted.

If you have any questions or concerns about the project quote, please do not hesitate to contact us. We appreciate the opportunity to work with you and look forward to the possibility of partnering on this project.

## **Teacher and Student Success Plan**

**School Year: 2025-2026**

**School:** HighMark Charter School (HMCS)

**Date Board Student Success Framework Approved:** June 17, 2019

**Date Teacher and Student Success Plan Approved:** June 4, 2025

**General Information** – In accordance with the Student Success Framework approved by the Board, the school's administration will create a Teacher and Student Success Plan designed to improve the school's performance under the state's accountability system (SBE staff have indicated that this means achieving at least a 1% increase from the previous year's overall score). The Plan's goals may align with the goals shown on the School Land Trust Plan. Schools must include at least one goal in the plan. Schools must solicit input on developing the plan from administrators, school level educators, parents, and the School Land Trust council and may solicit input from students, support professionals, or other community stakeholders. The Plan must be submitted to the school's Board for approval. The Board will annually review the Plan submitted and use its best efforts to complete the approval process by June 30 each year. The School Land Trust council will select a component of the approved plan to address within the School Land Trust Plan.

### **Goals based on School Needs**

1. Students at HMC will increase Language Arts scores by 7% from BOY to EOY on Acadience.
2. Students at HMC will increase Math scores by 7% from BOY to EOY on Acadience.

### **Measurement**

1. Goal will be measured by end of year summative tests and Acadience.

### **Action Steps**

- Administrators will give data-based portfolio/goals stipends.
- Teachers will use data to create instructional opportunities for students.
- Students will take end of year summative tests in Language Arts and Math.

### **Budget**

30% of the TSSA fund will be used for educators' stipends.

70% of the TSSA funds will be used for training, professional learning, supplies, resources, and inventory to enhance learning, by filling gaps through programs at Highmark.

**NOTES:** According to statute, administration needs to annually submit to the LEA Board a description of (1) budgeted and actual expenditures of the Plan, (2) how the expenditures relate to the school's Plan, and (3) how the school measures the success of the school's participation in the program. The above plan fulfills these requirements.

The school must post on its website (a) the approved Plan, (b) a description of the school's allocation budgeted and actual expenditures, (c) a summary of how the expenditures help the school accomplish the plan, and (d) the school's current level of performance.

# **HighMark Charter School**

## **Policy Summary**

### Salary Supplement for Highly Needed Educators Program Policy

SB 173 from the 2024 legislative session repealed the Teacher Salary Supplement Program (TSSP) as of the end of June 30, 2025, and replaced it with the Salary Supplement for Highly Needed Educators (SHiNE) Program, which goes into effect July 1, 2025. Like the TSSP, the SHiNE Program provides LEAs with additional funding to pay teachers who are highly needed in schools. However, whereas the TSSP designated the teaching assignments that are eligible for the extra funding, SHiNE requires LEAs to choose on their own which teaching assignments they consider to be hard to fill or retain (or are “highly needed”) in their schools. The SHiNE Program requires LEAs to adopt a new policy that, among other things, identifies their high needs areas, establishes the amount of the salary supplement each eligible teacher will receive, sets forth the appeals process for teachers who feel they should have received the salary supplement, and outlines the process the LEA goes through to determine if a teacher is eligible for SHiNE Program funding. The new Salary Supplement for Highly Needed Educators Program Policy is intended to satisfy these new policy requirements. The policy gives the administration the ability to establish the salary supplement amount eligible teachers will receive each year, which amount must be commensurate with the total SHiNE Program funds allocated to and received by the LEA for the year.

### Paid Parental and Postpartum Recovery Leave Policy

Per H.B. 192 from the 2024 legislative session, all LEAs are required to develop, by July 1, 2025, a paid parental leave and postpartum recovery leave policy that provides such leave in a manner that is no more restrictive than the paid parental leave and postpartum recovery leave available to state employees. As set forth in Utah Code § 63A-17-511, a state employee who is granted paid leave benefits (e.g., PTO) is entitled to (1) up to three work weeks of paid parental leave in the event the employee gives birth to a child, adopts a child, is appointed as a legal guardian of a child, or has a foster child placed with him/her; and (2) for an employee who gives birth to a child, up to an additional three work weeks of paid postpartum recovery leave for recovery from childbirth. Such leave for an eligible state employee must be used within certain timeframes, must be used continuously (not intermittently) unless certain conditions exist, runs concurrently with any FMLA leave granted to the employee, and cannot be charged against the employee’s regular PTO. The proposed Paid Parental and Postpartum Recovery Leave Policy for the school attempts to comply with and incorporate these state employee leave requirements as applied to school employees. This policy will be added to the school’s employee handbook, as that is where employee leave (such as PTO and FMLA leave) is addressed.



## **HighMark Charter School**

### **Policy: Salary Supplement for Highly Needed Educators Program**

#### **Policy**

**Approved: 06.04.2025**

#### **Purpose**

The purpose of this policy is to describe how HighMark Charter School (the "School") administers the Salary Supplement for Highly Needed Educators ("SHiNE") Program. This policy is meant to comply with the requirements of Utah Code § 53F-2-504.

#### **Definitions**

"Eligible teacher" means a teacher who:

- (a) has a qualifying assignment;
- (b) qualifies for the teacher's assignment in accordance with an LEA's policy; and
- (c) is a new employee or has not received an unsatisfactory rating on the teacher's three most recent evaluations.

"Qualifying assignment" means a teacher who is assigned to a high-needs area.

"High-needs area" means at least two and up to five teaching assignments that an LEA designates in a policy as challenging to fill or retain.

#### **Policy**

##### High-Needs Areas

The following teaching assignments are designated as high-needs areas at the School:

- (a) Special Education (K-9);
- (b) Secondary Science (7-9); and
- (c) Secondary Math (7-9).

##### Process for Determining if a Teacher is an Eligible Teacher

The School's Principal or his/her designee shall perform due diligence in determining whether a teacher meets the definition of eligible teacher as set forth in this policy. Due diligence includes, at a minimum, verifying that a teacher:

- (a) is assigned to teach in one of the high-needs areas listed above;
- (b) is qualified to teach in the high-needs area (qualification factors to consider include, but are not limited to, licensure, training, education, experience, and skills); and
- (c) is a new employee of the School or is not a new employee of the School but has not received an unsatisfactory rating on the teacher's three most recent evaluations from the School.

On an annual basis, the School's Principal or his/her designee shall create a list of all teachers who have been determined to meet the definition of eligible teacher under this policy.

#### Process for Certifying a List of Eligible Teachers to be Awarded a Salary Supplement

On an annual basis, the School's Principal or his/her designee shall review the list of all teachers who have been determined to meet the definition of eligible teacher under this policy and shall make any changes to the list he/she feels is necessary. The list is considered certified by the School's Principal or his/her designee when he/she sends, or causes to be sent, the list to payroll for processing of the salary supplement payment under the SHiNE Program.

#### Salary Supplement Amount

All teachers at the School determined to be eligible teachers under this policy (i.e., all teachers on the certified list described above) shall receive a salary supplement under the SHiNE Program in an amount commensurate with the funds allocated to and received by the School under the SHiNE Program. Eligible teachers who are assigned 1.0 FTE in a high needs area shall receive the full salary supplement. Eligible teachers who are assigned less than 1.0 FTE in a high needs area shall receive a prorated salary supplement based on the percentage of their FTE in the high needs area.

The School may increase the amount of funds the School provides to eligible teachers if the School:

- (a) first ensures proper distribution of funds the School receives under the SHiNE Program to the School's eligible teachers; and
- (b) experiences a carry forward or leftover balance.

#### Appeals

If the School's Principal or his/her designee determines that a teacher does not meet the definition of eligible teacher and therefore does not qualify for a salary supplement under the SHiNE Program, the teacher may appeal that decision in writing to the School's Board of Directors (the "Board") if the teacher:

- (a) believes he/she does meet the definition of eligible teacher under this policy; or
- (b) has a teaching assignment at the School that is substantially equivalent to a high-needs area and otherwise meets the definition of eligible teacher under this policy.

When submitting an appeal, a teacher is required, at minimum, to provide transcripts and other documentation to the Board in order for the Board to determine if the teacher is an eligible teacher with a qualifying teaching background.

The Board shall make a decision on the appeal within thirty (30) school days.

Administrative Procedures

Each school year the Principal shall establish, through administrative procedures, the salary supplement amount that each eligible teacher will receive for that school year.

Updating Policy

The School shall update this policy annually and provide notice of any changes to the policy to teachers within the School.

## **Paid Parental and Postpartum Recovery Leave**

In accordance with Utah Code § 53G-11-209, the School offers qualified employees paid parental and postpartum recovery leave to enable employees to care for and bond with their new child and to recover from childbirth. This policy is effective July 1, 2025.

### **Definitions**

For purposes of this policy:

“Parental leave” means leave hours the School provides to a parental leave eligible employee.

“Parental leave eligible employee” means a School employee who receives regular paid personal time off (PTO) benefits from the School and is:

- (a) a birth parent as defined in Utah Code § 78B-6-103;
- (b) legally adopting a minor child, unless the individual is the spouse of the pre-existing parent;
- (c) the intended parent of a child born under a validated gestational agreement in accordance with Title 81, Chapter 5, Part 8, Gestational Agreement;
- (d) appointed the legal guardian of a minor child or incapacitated adult; or
- (e) a foster parent of a minor child.

“Postpartum recovery leave” means leave hours the School provides to a postpartum recovery leave eligible employee to recover from childbirth that occurs at 20 weeks or greater gestation.

“Postpartum recovery leave eligible employee” means an employee:

- (a) who receives regular paid personal time off (PTO) benefits from the School; and
- (b) who gives birth to a child.

“Qualified employee” means:

- (a) a parental leave eligible employee; or
- (b) a postpartum recovery leave eligible employee.

“Retaliatory action” means to do any of the following regarding an employee:

- (a) dismiss the employee;
- (b) reduce the employee’s compensation;
- (c) fail to increase the employee’s compensation by an amount to which the employee is otherwise entitled to or was promised;
- (d) fail to promote the employee if the employee would have otherwise been promoted; or
- (e) threaten to take an action described immediately above.

### **Paid Parental Leave**

The School allows a parental leave eligible employee to use up to three work weeks (15 workdays) of paid parental leave for:

- (a) the birth of the parental leave eligible employee’s child;
- (b) the adoption of a child;
- (c) the appointment of legal guardianship of a child or incapacitated adult; or

- (d) the placement of a foster child in the parental leave eligible employee's care.

Parental leave as described above:

- (a) may not be used before the day on which:
  - (1) the parental leave eligible employee's child is born;
  - (2) the parental leave eligible employee adopts a child;
  - (3) the parental leave eligible employee is appointed legal guardian of a child or incapacitated adult; or
  - (4) a foster child is placed in the parental leave eligible employee's care;
- (b) may not be used more than six months after the date described immediately above;
- (c) may not be used intermittently, unless:
  - (1) by mutual written agreement between the School and the parental leave eligible employee; or
  - (2) a health care provider certifies that intermittent leave is medically necessary due to a serious health condition of the child;
- (d) runs concurrently with FMLA leave, if applicable to the parental leave eligible employee; and
- (e) runs consecutively to postpartum recovery leave, if applicable to the parental leave eligible employee.

A parental leave eligible employee's paid parental leave does not increase if the parental leave eligible employee:

- (a) has more than one child born from the same pregnancy;
- (b) adopts more than one child;
- (c) has more than one foster child placed in the parental leave eligible employee's care; or
- (d) is appointed legal guardian of more than one child or incapacitated adult.

A parental leave eligible employee may not use more than three work weeks (15 workdays) of paid parental leave within a single 12-month period, regardless of whether during that 12-month period the parental leave eligible employee:

- (a) becomes the parent of more than one child;
- (b) adopts more than one child;
- (c) has more than one foster child placed in the parental leave eligible employee's care; or
- (d) is appointed legal guardian of more than one child or incapacitated adult.

### **Paid Postpartum Recovery Leave**

The School allows a postpartum recovery leave eligible employee to use up to three work weeks (15 workdays) of paid postpartum recovery for recovery from childbirth that occurs at 20 weeks or greater gestation.

Postpartum recovery leave as described above:

- (a) shall be used starting on the day on which the postpartum recovery leave eligible employee gives birth, unless a health care provider certifies that an earlier start date is medically necessary;
- (b) shall be used in a single continuous period, unless otherwise authorized in writing by the Principal;

- (c) runs concurrently with FMLA leave, if applicable to the postpartum recovery leave eligible employee; and
- (d) runs consecutively to parental leave.

A postpartum recovery leave eligible employee's paid postpartum recovery leave does not increase if the postpartum recovery leave eligible employee has more than one child born from the same pregnancy.

### **Notice of Plan to Take Leave**

Qualified employees shall give the School's Principal notice at least 30 days before the day on which the qualified employee plans to:

- (a) begin using parental leave or postpartum recovery leave; and
- (b) stop using postpartum recovery leave.

If circumstances beyond the qualified employee's control prevent the qualified employee from giving notice as described above, the qualified employee shall give the School each notice described above as soon as reasonably practicable.

All such notices shall be reviewed by the Principal. If the employee providing notice does not meet the definition of a qualified employee under this policy (and is therefore not entitled to paid parental or postpartum recovery leave), the Principal shall inform the employee. Employees may be required to provide documentation supporting the need for parental or postpartum recovery leave.

### **Other Leave**

Except with respect to FMLA leave, the School may not charge parental leave or postpartum recovery leave against a qualified employee's regular paid personal time off (PTO) or any other leave a qualified employee is entitled to under the School's leave policies.

### **Employee Benefits During Leave**

During the time a qualified employee uses parental leave or postpartum recovery leave, the qualified employee shall continue to receive all employment related benefits and payments at the same level that the qualified employee received immediately before beginning the parental leave or postpartum recovery leave, provided that the qualified employee pays any required employee contributions.

### **Employee Position after Leave**

Following the expiration of a qualified employee's parental leave or postpartum recovery leave, the School shall ensure that the qualified employee may return to:

- (a) the position that the qualified employee held before using parental leave or postpartum recovery leave; or
- (b) a position within the School that is equivalent in seniority, status, benefits, and pay to the position that the qualified employee held before using parental leave or postpartum recovery leave.

Despite the foregoing, if during the time a qualified employee uses parental leave or postpartum recovery leave the School experiences a reduction in force and, as part of the reduction in force, the qualified employee's employment would have been terminated had the qualified employee not been using the parental leave or postpartum recovery leave, the School may terminate the qualified employee's employment in accordance with any applicable process or procedure as if the qualified employee were not using the parental leave or postpartum recovery leave. In addition, upon termination of a qualified employee's employment (for any reason), the employee is not entitled to be paid for any unused parental leave or postpartum recovery leave.

### **Retaliatory Action**

The School may not interfere with or otherwise restrain a qualified employee from using parental leave or postpartum recovery leave in accordance with this policy. In addition, the School may not take retaliatory action against a qualified employee for using parental leave or postpartum recovery leave in accordance with Utah Code § 53G-11-209.

### **Part-Time Qualified Employees**

In the event a qualified employee of the School is also a part-time employee, the employee shall be allowed to use the amount of parental leave or postpartum recovery leave available to the qualified employee under this policy on a pro rata basis.



## **Purpose**

The purpose of this policy is to provide a mechanism by which employees of HighMark Charter School (the “School”) can voluntarily donate their paid time off (“PTO”) days to other employees of the School.

## **Policy**

1. An employee may donate a maximum of five (5) PTO days to another particular employee in any one school year.
2. Employees may receive a maximum of fifteen (15) donated PTO days during a school year.
3. Employees may only donate time from their current PTO balance.
4. All donated PTO must be made in full-day increments.
5. Once donated PTO has been transferred to the recipient’s PTO balance, the donor has no rights to that PTO for any reason. Approved donations will be immediately deducted from the donor’s PTO balance and credited to the recipient’s PTO balance.
6. An employee’s decision to donate PTO should be an individual and personal decision and is completely voluntary.
7. All PTO donations must be approved by the Principal. Employees desiring to donate PTO to another employee must submit a completed Employee Donation of PTO Form (which is attached to this policy) to the Principal identifying the donor, recipient, the number of PTO days donated, the date of donation, and an acknowledgment of the employee’s remaining days after the donation. Both the Principal and employee must sign the Employee Donation of PTO Form. Requests that do not meet the conditions of this policy will be denied.
8. The Principal will coordinate with the School’s management company to ensure proper documentation of these transactions. The Principal will notify the donor and the recipient after the transaction has occurred.

**HighMark Charter School  
Employee Donation of PTO Form**

Name of Donating Employee: \_\_\_\_\_

I am requesting that \_\_\_\_\_ hours of my PTO balance be transferred to:

\_\_\_\_\_  
(Name of Receiving Employee)

I am aware of the School's rules regarding the donation of PTO and of the use of donated PTO. I have read and understand the criteria accompanying this form which will be used in determining my eligibility to participate and how it will affect my PTO balance.

\_\_\_\_\_  
Signature of Donating Employee

\_\_\_\_\_  
Date

**Acknowledgement:**

Request Granted  
 Request Denied

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Beginning Balance: \_\_\_\_\_ PTO Days  
Donated Days: \_\_\_\_\_ PTO Days  
Ending Balance: \_\_\_\_\_ PTO Days

\_\_\_\_\_  
Signature of Principal \_\_\_\_\_  
Date

**School employees who are interested in donating PTO days must meet the following qualifications and understand the following guidelines:**

1. An employee may donate a maximum of five (5) PTO days to another particular employee in any one school year.
2. Employees may only donate time from their current PTO balance.
3. All donated PTO must be made in full-day increments.
4. Once donated PTO has been transferred to the recipient's PTO balance, the donor has no rights to that PTO for any reason. Approved donations will be immediately deducted from the donor's PTO balance and credited to the recipient's PTO balance.
5. An employee's decision to donate PTO should be an individual and personal decision and is completely voluntary.
6. All PTO donations must be approved by the Principal.

## **Bereavement Leave**

If you are a full-time regular employee and a death occurs in your family, you will be compensated for time lost from your regular work schedule in accordance with the guidelines below.

You will be granted up to five (5) days off work with pay in the event of the death of your spouse or significant other, child, parent, or sibling; up to three (3) days off work with pay in the event of the death of your father-in-law, mother-in-law, son-in-law, daughter-in-law, or grandchild; and one (1) day off work with pay in the event of the death of a grandparent.

If you are a part-time or temporary employee and a death occurs in your family, you will be granted up to five (5) days off work without pay.



**HighMark Charter School**

**Policy: Travel Policy**

**Adopted: May 27, 2023**

**Amended:**

**Purpose**

The purpose of this policy is to establish procedures for authorization of, and payment for, travel by employees or Board members of HighMark Charter School (the "School") who may be required to travel to fulfill their official duties or to attend seminars, conferences, conventions, or other professional or educational events or meetings benefiting the School ("School-related business").

**Policy**

1. This policy applies to all approved travel by employees and Board members on School-related business. For purposes of this policy, School-related business does not include an employee's regular daily travel to and from work or a Board member's travel to and from a regular Board meeting.
2. Travel for School-related business by employees must be approved in advance by the Principal in order for the School to pay for the travel expenses as set forth in this policy. Travel for School-related business by the Principal or a Board member must be communicated to the Board in advance of the travel, where possible. Payment for all travel-related expenses is subject to, and must be approved in accordance with, the School's Purchasing and Disbursement Policy.
3. Employees must submit their travel requests to the Principal, and the Principal and Board members must communicate their travel requests to the Board, at least three (3) weeks prior to departure date and prior to making or paying for any travel arrangements, where possible. Such travel requests submitted to the Principal and communications to the Board must explain the purpose of the travel and, where applicable, include the nature of the School-related business, proposed lodging accommodations, and approximate airfare or mileage, as applicable.
4. Per diem for meals and incidental expenses shall be paid for all approved travel events that are more than 100 miles from the School. The School shall pay per diem for meals and incidental expenses in accordance with the federal per diem meals and incidental expenses rates established by the U.S. General Services Administration ("GSA"). Where possible, the per diem shall be paid to the traveler by check no fewer than 48 hours prior to departure date.
5. Reasonable and necessary flight reservations for approved travel events shall:
  - a. Be personally made and paid for by the traveler and then reimbursed by the School based on receipts submitted by the traveler for such expenses.

The traveler must provide receipts for all flight reservations for which reimbursement is sought; or

- b. Be made and paid for by the School.

Absent extraordinary circumstances, first class flight reservations are not considered reasonable and necessary under this policy.

6. Reasonable and necessary ground transfer expenses (e.g., taxi, public transportation, ride share, parking, etc.) for approved travel events shall be personally paid for by the traveler and then reimbursed by the School based on receipts submitted by the traveler for such expenses. The traveler must provide receipts for all ground transfer expenses for which reimbursement is sought.
7. Reasonable and necessary mileage incurred by the traveler for approved travel events shall be reimbursed by the School at the standard IRS mileage reimbursement rates in effect at the time.
8. Reasonable and necessary lodging accommodations for approved travel events shall be made and paid for by the School. However, under extenuating circumstances and only after receiving approval from the Principal or the Board, travelers may personally make and pay for reasonable and necessary lodging accommodations for approved travel events. A traveler in this situation shall be reimbursed by the School based on receipts submitted by the traveler for such expenses.
9. Lodging accommodations shall be approved for the number of days an approved travel event is in session, less one. However, this is subject to the following exceptions:
  - a. One additional night of lodging accommodations shall be approved when an additional travel day is required prior to an approved travel event;
  - b. A second additional night of lodging accommodations shall be approved when an additional travel day is required after the approved travel event concludes; and
  - c. Other additional nights of lodging accommodations shall be allowed only when approved in advance of the approved travel event by the Principal or the Board President, as applicable.
10. School employees who have been issued a School credit card may use their School credit card to pay for approved flight reservations, ground transfer expenses, and lodging accommodations in accordance with this policy only after receiving approval from the Principal. Such School employees may also use their School credit card to pay for other reasonable travel-related expenses only after receiving approval from the Principal. The Principal may also use his/her School credit card to pay for the same travel expenses listed above in this paragraph in accordance with the School's Purchasing and Disbursement Policy. However, School credit cards shall not be used for per diem for meals and

incidental expenses, as per diem will be paid to travelers by check in advance of approved travel as explained earlier in this policy.

11. School employees and Board members shall submit an expense report related to an approved travel event to the Principal within sixty (60) days from the end of the trip.
12. The School shall not fund travel expenses that are unrelated to the approved travel purpose. Similarly, the School shall not reimburse travelers for travel expenses that are unrelated to the approved travel purpose or which are determined by the School to be excessive.
13. Either the Principal or the Board may authorize individual exceptions to this policy if they, in their sole discretion, feel an exception is appropriate under the circumstances.



## HIGHMARK HONOREES

Name	Board Approval Date
<b>Richard &amp; Amy Bigler</b>	July 16, 2012
<b>Roger &amp; Stacy Britton</b>	July 16, 2012
<b>Keith and Victoria Christensen</b>	January 7, 2013
<b>Krystal Dahl</b>	June 4, 2016
<b>Stuart Dickson</b>	July 16, 2012
<b>Kim Dohrer</b>	June 2, 2018
<b>Lori Drake</b>	June 2021
<b>Robert Favero</b>	July 16, 2012
<b>Kent Fuller</b>	July 16, 2012
<b>David Garrison</b>	June 4, 2022
<b>Jim Golding and Geneva Rock</b>	May 23, 2015
<b>Glenna Henderson</b>	June 17, 2013
<b>Jordan &amp; Jacque Jeppsen</b>	July 16, 2012
<b>Mary Johnston</b>	May 20, 2017
<b>Bentley &amp; Janette McEntire</b>	July 16, 2012
<b>Shawn Miehlke</b>	June, 2023
<b>Dwayne &amp; Amy Mitchell</b>	June 16, 2014
<b>One West Construction</b>	July 16, 2012
<b>Robert &amp; Melinda Osborne</b>	July 16, 2012
<b>Melody Paul</b>	June 16, 2014
<b>Blake &amp; Erika Petersen</b>	July 16, 2012
<b>Denis &amp; Melissa Petersen</b>	May 23, 2016
<b>Silver Peak Engineering</b>	July 16, 2012
<b>Jane Poll Family</b>	July 16, 2012
<b>Ryan Smith</b>	June, 2020
<b>Krystal Taylor</b>	May, 2019
<b>Rory &amp; Cicily Ukena</b>	July 16, 2012
<b>Sage &amp; Angelene Ukena</b>	July 16, 2012
<b>Danielle Wilcox</b>	July 16, 2012
<b>Academica West</b>	July 16, 2012
<b>Mark &amp; Angie Wood</b>	July 16, 2012

The HighMark Honorees represent individuals who have contributed significantly to HighMark Charter School. The Governing Board of Directors may continually add additional honorees that make significant contributions to the development and success of HighMark Charter School. The honorees will not receive preferential enrollment.

# **HIGHMARK CHARTER SCHOOL**

## **BOARD MEMBER TERMS & ELECTED OFFICERS**

### **Board terms:**

1. Richard Bigler (Board Chair)
  - a. Term End Date: 06/30/2025
2. Blake Petersen (Financial Coordinator)
  - a. Term End Date: 06/30/2026
3. Rory Ukena (Board Member)
  - a. Term End Date: 06/30/2026
4. Lori Drake (Board Member)
  - a. Term End Date: 06/30/2025

# **HMCS ANNUAL BOARD MEETING CALENDAR**



*Below are the tentative HighMark Charter School Board Meeting dates for the 2025-2026 school year. Meetings are tentatively scheduled on a Monday every other month. These dates are subject to change and additional meetings may take place. All meetings will be posted on the Utah Public Meeting Notice website at least 24 hours in advance.*

**August 18<sup>th</sup> at 7:00 PM  
HMCS**

**October 20<sup>th</sup> at 7:00 PM  
HMCS**

**January 26<sup>th</sup> at 7:00 PM  
HMCS**

**March 16<sup>th</sup> at 7:00 PM  
HMCS**

**June 4<sup>th</sup> at 9:00 AM  
TBD**

Please note that meetings will generally be held at 2467 E. South Weber Drive; South Weber, UT 84405. Meetings may also be held electronically (HUB: 2467 E. South Weber Drive; South Weber, UT 84405) or at different locations as specified by the Board of Directors.

# **HMCS ANNUAL BOARD MEETING CALENDAR**



*Below are the tentative HighMark Charter School Board Meeting dates for the 2025-2026 school year. Meetings are tentatively scheduled on a Monday every other month. These dates are subject to change and additional meetings may take place. All meetings will be posted on the Utah Public Meeting Notice website at least 24 hours in advance.*

**September 22<sup>nd</sup> at 7:00 PM  
HMCS**

**November 17<sup>th</sup> at 7:00 PM  
HMCS**

**February 23<sup>rd</sup> at 7:00 PM  
HMCS**

**April 20<sup>th</sup> at 7:00 PM  
HMCS**

**June 4<sup>th</sup> at 9:00 AM  
TBD**

Please note that meetings will generally be held at 2467 E. South Weber Drive; South Weber, UT 84405. Meetings may also be held electronically (HUB: 2467 E. South Weber Drive; South Weber, UT 84405) or at different locations as specified by the Board of Directors.

# Utah Open & Public Meetings Act

## Annual Training Materials

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### DEFINITIONS

**Public Policy:** it is the intent of the Open and Public Meetings Act (the “Act”) that public bodies take their actions *and* conduct their deliberations openly.

**“Meeting”** means a gathering:

- 1) of a public body;
- 2) with a “quorum” present; and
- 3) that is convened:
  - a) by an individual:
    - i. with authority to convene a public body; and
    - ii. following the process provided by law for convening the public body; and
  - b) for the express purpose of acting as a public body to:
    - i. receive public comment about a “relevant matter;”
    - ii. deliberate about a relevant matter; or
    - iii. take action upon a relevant matter.

*Electronic Message Transmissions.* The Act does not restrict a board member from transmitting an electronic message to other board members at a time when the board is not convened in a meeting. (Remember, electronic messages are subject to the Government Records Access Management Act and the Act’s definition of a “meeting.”)

A “**Quorum**” means a simple majority of the membership of a public body, unless otherwise defined by applicable law.

“**Relevant matter**” means a matter that is within the scope of authority of a public body.

**NOTICE REQUIREMENTS** - Notice of public meetings must be: (i) posted at the anchor location for the meeting or the structure or other area where the meeting will be held; (ii) posted on the Utah Public Notice Website ([www.utah.gov/pmn/](http://www.utah.gov/pmn/)); and (iii) posted on the School’s website.

- 1) Notice must be provided no less than 24 hours prior to the meeting.
- 2) Notice must include the meeting agenda, date, time, and place.
- 3) Annual Notice. If regular meetings are scheduled in advance over the course of a year, the board must give notice at least once each year of its annual schedule (date, time, place).
- 4) Agendas. The agenda must provide reasonable specificity of each topic that will be considered at the board meeting.

*Public Comment.* At the discretion of the board chair, a topic raised by the public can be discussed during the meeting even if it was not included on the agenda. However, the board cannot take final action on a topic unless it was included on a properly noticed agenda.

- 5) **Emergency Meetings.** If the board holds an “emergency meeting,” as defined by § 52-4-202(5), the notice requirements above do not apply. Emergency meetings are limited to unforeseen circumstances that require immediate consideration, and the best practicable notice is still required.

**ELECTRONIC MEETINGS** - A board can hold an electronic meeting if it has adopted a resolution/rule/ordinance governing the use of electronic meetings (satisfied by adopting Electronic Meetings Policy).

- 1) **Electronic Meeting Notice Requirements.** In addition to the public notice requirements for a regular meeting, notice for an electronic meeting must also include: (i) written notice at the anchor location (unless no anchor location exists in accordance with the exceptions below); and (ii) 24 hr. minimum notice to board members with a description of how to connect to the meeting.
- 2) **Anchor Location Requirements.** When holding an electronic meeting, the board must identify an “anchor location” and provide space where members of the public can attend the open portions of the meeting. The anchor location must be in the building/location where the board would normally meet if they were not holding an electronic meeting or another building/location that is reasonably accessible to the public.
- 3) **Exceptions to Anchor Location Requirement.**
  - a) No anchor location is required if the board chair determines: (i) that having an anchor location presents a substantial risk to the health or safety of those present or who would otherwise be present at the anchor location; or (ii) the location where the board would normally meet has been ordered closed to the public for health or safety reasons. If no anchor location will be made available under this exception, the public notice for the meeting must include a statement of the chair’s risk determination, a summary of the facts supporting the determination, and information on how the public may attend the meeting electronically. The determination is valid for 30 days.
  - b) No anchor location is required if all board members attend the electronic meeting remotely through electronic means and the board has not received a written request, at least twelve (12) hours before the schedule meeting time, to provide an anchor location for members of the public to attend in person the open portions of the electronic meeting.

**REQUIRED OPEN MEETING RECORDS** - Written minutes and a recording shall be kept for all open meetings.

- 1) Written Minutes. Minutes must include the following:
  - a) the date, time and place of the meeting;
  - b) the names of members present and absent;
  - c) the substance of all matters proposed, discussed or decided (or audio link);
  - d) a record, by individual member, of each vote taken;
  - e) the name of any person who provides comments to the board, as well as a brief summary (or audio link) of their comment; and
  - f) any information that a board member asks to be entered in the minutes.

Note: Pending minutes must indicate they are not approved or that they are subject to change until they are approved.

- 2) Audio Recording. The board must maintain a complete and unedited recording of all open portions of each meeting.

Note: members of the public can record the meeting so long as it does not interfere with the meeting.

- 3) Public Availability of Records:

- a) *Pending Minutes*: must be made available within a reasonable time after the meeting.
- b) *Approved Minutes & Meeting Materials*: within three (3) business days after approving written minutes, the board must: (i) post the approved minutes *and* meeting materials distributed at the meeting to the Public Notice Website; and (ii) make both available at the primary office.

Note: If an individual presents or provides electronic information related to an agenda item, the board shall require a copy to be included in the public record.

- c) *Recording*: within three (3) business days after the meeting, make the audio recording available to the public.

**CLOSED SESSION REQUIREMENTS** - A meeting is open to the public unless closed under § 52-4-204, -205, -206.

- 1) A meeting may be closed to the public by a 2/3 majority vote to close.
- 2) Closed Session Voting. No vote can be taken in a closed meeting, except for a vote to end the closed meeting and return to an open meeting (requires a majority vote).
- 3) Permissible Reasons for Closed Session. Discussions regarding: an individual's character, competence, mental health; collective bargaining; pending or imminent litigation; sale/purchase of real property; security personnel, devices or system discussions; investigative proceedings for criminal misconduct; or when acting as the evaluation committee, protest officer, or appeals committee under the procurement code.
- 4) Public Record of Closed Session. The public minutes and recording must include: (i) the reason(s) for holding the closed session; (ii) the location; and (iii) the vote, by name, of all members for or against closing the meeting.

5) Closed Session Records:

- a) *Recording Requirement*. Closed meetings must be recorded in their entirety *unless* the meeting was closed to discuss: (i) the character, professional competence or physical/mental health of an individual; or (ii) to discuss security personnel, devices or systems.

The closed session recording must include: (i) the date, time and place of the closed meeting; (ii) the names of members present and absent; and (iii) the names of all others present in the closed session unless disclosure infringes on the confidentiality purposes of the closed meeting.

Note: if the meeting was not recorded under the exceptions noted above, the board chair/president must sign a sworn statement affirming that the sole purpose for closing the closed meeting was to discuss one of the exempt purposes.

- b) Closed session minutes are optional.
- c) Closed session recordings and minutes are “protected records” under Utah’s Government Records Access Management Act.