



HOME OF THE LIONS  
NORTH DAVIS PREPARATORY ACADEMY

# Board Meeting Materials

## VISION:

North Davis Preparatory Academy students develop a love of learning, experience high academic achievement, and enjoy high bi-literate proficiency.

## BOARD CONSTITUTION:

- ★ We will Govern, not Manage. We will set the direction and goals for the school, but we will not micromanage the day to day administration of the school.
- ★ We will speak with "One Voice". We will recognize that our authority is only valid as a group and not as individuals. We will not use our position on the Board to promote our own personal agendas.
- ★ We will make the Spanish language a key element of our school.
- ★ We will make decisions that will keep NDPA financially stable.
- ★ We will review our Charter before making any dramatic changes to school policy.

# December 3, 2025

# North Davis Preparatory Academy

## Board of Directors Meeting Agenda

### Wednesday, December 3, 2025

**Location:** Elementary Library, 1765 W Hill Field Rd, Layton, UT 84041



**NOTE:** It is possible that the NDPA Board of Directors may be utilizing an electronic meeting component with one or more of their members.

#### **VISION:**

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## **AGENDA**

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### **6:00 PM – INTRODUCTORY ITEMS**

- Welcome and Roll Call – Monte Poll (5 minutes)
  - Pledge of Allegiance
  - School Vision
  - Board Constitution

### **6:05 PM – PUBLIC COMMENT (Comments will be limited to 3 minutes each)**

### **6:05 PM – REPORTS**

- Eide Bailly
  - [Review FY25 Financial Statement](#) – Ken Jeppesen (10 minutes)
- Administration
  - State of the School – Ryan Robinson (30 minutes)
    - ✓ Student Achievement
    - ✓ Trust in School

#### **★ [Purple Star School Letter](#)**

**NOTE:** Times on this agenda are estimated as a courtesy only. Actual times may vary.

In compliance with the Americans with Disabilities Act, persons needing accommodations for this meeting should call (801) 444-9378 to make appropriate arrangements.

- ✓ [Retention of Students](#)
- ✓ Compliance
- Board of Director
  - Update on Satellite Application – Brandon Fairbanks (5 minutes)

#### **6:50 PM – CONSENT ITEMS**

- [October 29, 2025 Board Meeting Minutes](#)
- [Ratify Amended Armitek Security Window Film Purchase from not to exceed \\$42,500 to not to exceed \\$58,000](#)

#### **6:52 PM – VOTING ITEMS**

- [2026-2027 School Calendar](#) – Ryan Robinson (2 minutes)
- Bathroom Remodel Project – Ryan Robinson (2 minutes)
- [Amend Instructional Materials Policy](#) – Heidi Bauerle (2 minutes)
- [Amend Paid Parental & Postpartum Recovery Leave Policy](#) – Heidi Bauerle (2 minutes)

#### **7:00 PM – DISCUSSION ITEMS**

- Calendaring Items – ALL (5 minutes)
  - Schedule a January Work Session to prepare for USBE presentation
  - Next PreBoard Meeting – January 20<sup>th</sup>
  - Next Board Meeting – February 4<sup>th</sup>

**7:05 PM – CLOSED SESSION** to discuss the character, professional competence, or physical or mental health of an individual and/or to discuss deployment of security personnel, devices, or systems pursuant to Utah Code 52-4-205(1)(a)(f) [IF NEEDED]

#### **7:20 PM – ADJOURN**

##### **UPCOMING CALENDAR ITEMS**

##### **February**

*Sex Ed/Maturation Curriculum [if changing]*  
 2025-2026 School Fee Schedule (1<sup>st</sup> Public Viewing)  
 Annual Open Meetings Act Training  
*Building Evaluation Budget Review (every even year)*  
 Board Vacancies  
 Technology Purchase  
 Curriculum Purchases (2 Public Comment Periods)

##### **March**

2025-2026 School Fee Schedule (2<sup>nd</sup> Public Viewing)  
 School LAND Trust Plan  
 SLT Training Assurances  
 Comprehensive Guidance Review  
 Positive Behavior Plan Review\*

##### **May**

Audit Engagement Letters  
 2025-2026 TSSA Plan  
 Capital Improvements  
 Curriculum Renewals  
 Prepare for Principal's Evaluation

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Science-In-Action Expenditures  
Property & Liability Insurance Renewal  
Principal Bonus/Salary  
**June**  
2024-2025 Final Amended Budget  
2025-2026 Annual Budget  
2025-2026 Sex Ed Instruction Committee  
*Title IX Athletics Reporting [if you have athletics in your Jr. High]*  
Mental Health Screening Determination  
Annual Policies Review  
Fraud Risk Assessment/Ethical Behavior  
Set 2025-2026 Board Meeting Schedule  
Ratify Board Members & Terms  
Ratify Board Officers  
Board Member Agreement  
Principal/AW Evaluation

**NOTE: Times on this agenda are estimated as a courtesy only. Actual times may vary.**

In compliance with the Americans with Disabilities Act, persons needing accommodations for this meeting should call (801) 444-9378 to make appropriate arrangements.

October 28, 2025

To the Board of Directors  
North Davis Preparatory Academy  
1765 W Hill Field Rd  
Layton, Utah

We have audited the financial statements of North Davis Preparatory Academy as of and for the year ended June 30, 2025, and have issued our report thereon dated October 28, 2025. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards***

As communicated in our letter dated May 20, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of North Davis Preparatory Academy solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated October 28, 2025.

## **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

## **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by North Davis Preparatory Academy is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Accounting Estimates and Related Disclosures*

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. No such sensitive accounting estimates were identified.

### *Financial Statement Disclosures*

There were no financial statement disclosures that we consider to be particularly sensitive or involve significant judgment.

## **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

## **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial

to the financial statements currently under audit. There were no uncorrected or corrected misstatements identified as a result of our audit procedures.

#### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of the audit.

#### **Circumstances that Affect the Form and Content of the Auditor's Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We did not identify any circumstances that affect the form and content of the auditor's report.

#### **Representations Requested from Management**

We have requested certain written representations from management which are included in the management representation letter dated **October 28, 2025**.

#### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

#### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with North Davis Preparatory Academy, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as North Davis Preparatory Academy's auditors.

This report is intended solely for the information and use of the Board of Directors and management of North Davis Preparatory Academy and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Eric Baily CPA". The signature is fluid and cursive, with "Eric" and "Baily" being the most prominent parts, and "CPA" appearing at the end.

Ogden, Utah

Financial Statements

June 30, 2025

North Davis Preparatory Academy

Independent Auditor's Report.....	1
Management's Discussion and Analysis .....	4
Financial Statements	
Statement of Net Position .....	9
Statement of Activities.....	10
Balance Sheet – Governmental Funds .....	11
Reconciliation for Governmental Funds Balance Sheet to the Statement of Net Position .....	12
Statement of Revenue, Expenditures, and Changes in Fund Balance – Governmental Funds .....	13
Reconciliation of Governmental Funds Statement of Revenue, Expenditures, and Changes in Fund Balance to the Statement of Activities .....	14
Notes to Financial Statements .....	15
Required Supplementary Information	
Schedule of Revenue, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund .....	26
Notes to Required Supplementary Information .....	28
Supplementary Information	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	29
Independent Auditor's Report on Compliance and Report on Internal Control over Compliance as Required by the <i>State Compliance Audit Guide</i> .....	31
Schedule of Findings and Recommendations .....	34



## Independent Auditor's Report

The Board of Directors  
North Davis Preparatory Academy  
Layton, Utah

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities and the major fund of North Davis Preparatory Academy (the School) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

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

#### *Basis for Opinions*

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

#### *Responsibilities of Management for the Financial Statements*

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of revenue, expenditures, and changes in fund balance – budget and actual – general fund and notes to the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2025, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is cursive and fluid, with "Eide" and "Baily" connected, and "LLP" in a smaller, separate section.

Ogden, Utah  
October 28, 2025

The discussion and analysis of North Davis Preparatory Academy's (the School) financial performance provides an overall review of financial activities for the fiscal year.

## **FINANCIAL HIGHLIGHTS**

Although enrollment declined slightly in fiscal year 2025, the School benefited from substantial increases in both the Weighted Pupil Unit (WPU) and Local Replacement Funding (LRF), with the LRF increase being particularly significant. Interest rates in the Public Treasurers Investment Fund (PTIF) remained high, further strengthening the School's financial position. These funds contributed positively to the School's financial results as of June 30, 2025. During fiscal year 2025, several parcels of land were identified and purchased for development into School playing fields. Work on the land began in fiscal year 2025 and is scheduled for completion in fiscal year 2026. The School's kitchen was also renovated during fiscal year 2025. The Board and administration carefully budget and monitor finances throughout the year, enabling the school to undertake multiple improvement projects while maintaining a healthy reserve.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis serve as an introduction to the School's basic financial statements. These financial statements include three primary components:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

The basic financial statements consist of two kinds of statements that present different views of the School's financial activities.

### **Government-Wide Financial Statements (GWFS)**

The GWFS (i.e., Statement of Net Position and Statement of Activities) provides readers with a broad overview of the School's finances. The government-wide statements report information about the School as a whole using accounting methods similar to those used by private-sector companies.

*The Statement of Net Position* provides information on all of the assets and liabilities of the School, with the difference between the two providing the net position. Increases or decreases in the net position may indicate whether the financial position of the School is improving or deteriorating, respectively.

*The Statement of Activities* reflects changes in net position during the fiscal year. Changes in net position are reported using the accrual basis of accounting, similar to that used by private-sector companies. Accrual basis accounting takes into account all current year related revenue and expenditures, regardless of when cash is received or paid.

The GWFS presents an aggregate view of the School's finances and contains useful long-term information as well as information for the just-completed fiscal year.

To assess the overall financial condition of the School, additional non-financial factors, such as changes in the condition of school buildings and other facilities, should be considered.

In the GWFS, the School's activities are all classified as governmental activities. Governmental activities include all regular and special education, all educational support activities, administration, custodial, maintenance, transportation, and food services. Most of these activities are supported by the State of Utah Minimum School Program. The GWFS can be found on pages 9-10 of this report.

### **Fund Financial Statements**

Funds are accounting devices the School uses to keep track of sources of funding and spending on particular programs and to demonstrate compliance with various regulatory requirements. Fund financial statements focus on individual parts of the School. Fund statements generally report operations in more detail than the government-wide statements. This statement focuses on its most significant or "major" funds and not on the School as a whole.

The School establishes other funds, as necessary, to control and manage money for particular purposes or to show that it is properly using certain revenue.

### **Governmental Funds**

Governmental funds account for nearly the same functions as the governmental activities. However, unlike the GWFS, governmental funds focus on near-term inflows and outflows as well as the balances left at year end that are available for funding future basic services.

It is useful to compare information found in the governmental funds with that of the governmental activities. By doing so, readers may better understand the long-term impact of the School's near-term financing decisions.

The basic governmental funds financial statements can be found on pages 11-14 of this report.

### **Notes**

The notes to the financial statements starting on page 15 provide further explanation of some of the information in the statements and provide additional disclosures so statement users have a complete picture of the School's financial activities and position.

Required supplementary information further explains and supports the financial statements by including a comparison of the School's budget data for the year.

### **Government-Wide Financial Analysis**

Net position may serve as a useful indicator of an organization's financial position.

	2025	2024
<b>Assets</b>		
Current and other assets	\$ 5,406,010	\$ 7,135,070
Capital assets	<u>12,370,390</u>	<u>10,984,354</u>
 Total assets	 <u>\$ 17,776,400</u>	 <u>\$ 18,119,424</u>
<b>Liabilities</b>		
Current and other liabilities	\$ 821,973	\$ 910,908
Long-term liabilities	<u>10,240,000</u>	<u>10,710,000</u>
 Total liabilities	 <u>11,061,973</u>	 <u>11,620,908</u>
<b>Net Position</b>		
Net investment in capital assets	2,130,390	274,354
Restricted	687,060	1,037,875
Unrestricted	<u>3,896,977</u>	<u>5,186,287</u>
 Total net position	 <u>\$ 6,714,427</u>	 <u>\$ 6,498,516</u>

A portion of the School's net position is the investments in capital assets (i.e., building, land, furniture and equipment, computers, construction in progress, and capital improvements) and the related debt used to acquire those assets still outstanding. These capital assets provide services to students; consequently, these assets are not available for future spending. Restricted net position is restricted for debt service and program restrictions. The remaining portion of the School's net position is unrestricted.

### **Governmental Activities**

Changes in Net Position – The table below shows the changes in net position for the fiscal years 2025 and 2024. The School relies on state and federal support for 96% of its governmental activities for the year ended June 30, 2025. The School had total revenue of \$11,091,203 and total expenses of \$10,875,292 during the year ended June 30, 2025. The School had an increase in net position of \$215,911 during the year ended June 30, 2025. The increase in net position was due to increased state and federal funding, positive interest rates on investments in the PTIF, with conservative budgeting, and careful monitoring throughout the year.

**North Davis Preparatory Academy**  
 Management's Discussion and Analysis  
 June 30, 2025

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	<u>2025</u>	<u>2024</u>	<u>Change</u>
<b>Revenue</b>			
Program revenue			
State and federal aid	\$ 10,607,584	\$ 10,580,658	\$ 26,926
Charges for services	133,602	189,480	(55,878)
Operating grants and contributions	13,411	13,528	(117)
Interest earnings	229,424	231,961	(2,537)
Other local revenue	107,182	184,514	(77,332)
 Total revenue	 11,091,203	 11,200,141	 (108,938)
<b>Expenses</b>			
Instructional	5,808,843	5,716,741	92,102
Support services			
Students	601,358	557,668	43,690
Staff assistance	513,460	383,921	129,539
General	23,790	16,416	7,374
School administration	867,947	786,938	81,009
Central services	727,408	573,977	153,431
Operation and maintenance			
of facilities	1,094,601	942,994	151,607
Transportation	11,509	26,129	(14,620)
School food services	541,414	577,064	(35,650)
Facilities acquisition and construction	338,110	5,955	332,155
Interest and other costs	346,852	378,214	(31,362)
 Total expenses	 10,875,292	 9,966,017	 909,275
 Change in Net Position	 \$ 215,911	 \$ 1,234,124	 \$ (1,018,213)

**Governmental Funds**

The focus of the School's governmental funds is to provide balances of spendable resources and to provide data on near-term inflows and outflows.

General Fund – The general fund is the general operating fund for the School. At the end of the current fiscal year, the general fund balance is \$4,733,370 which is a decrease of \$1,662,598 from the prior year. The decrease is primarily due to an increase in capital outlay expenditures for purchases of land and the renovation to the School's kitchen.

Expenditures for general School purposes totaled \$12,753,801, which is an increase of \$2,064,372 from the prior year. The increase in expenditures was largely due to an increase in wages for instructional staff, new graphics in the gym, kitchen renovation, and the purchase of land.

General fund salaries totaled \$5,600,905, while the associated fringe benefits of retirement, social security, unemployment, workers compensation, health, dental, and vision added \$1,358,769 to arrive at 55% of the School's general fund expenditures.

### **Budgetary Highlights**

The School adopts an original budget in June for the subsequent year.

Actual expenditures in the General Fund were \$1,101,787 less than the amended budget. The amended budget was prepared with a conservative approach for revenues and expenses, with leeway for any unanticipated expense. There are capital expenditures that will be made in fiscal year 2026 that were budgeted for in fiscal year 2025 that led to the variance in the expenditures between the budgeted and actual expenditures.

### **Capital Assets**

The School has invested \$17,760,197 in a wide range of capital assets, but primarily in land, building, capital improvements, and furniture and equipment. The total accumulated depreciation on these assets amounts to \$5,389,807. There were capital asset additions of \$1,976,403 for fiscal year 2025. Additional information regarding the School's capital assets can be found in Note 3 to the basic financial statements.

### **Long-Term Debt**

Long-term debt consists of outstanding bonds totaling \$10,240,000 with a rate of 3.50%. The bonds mature in July 2030. The 2020 Series bonds were issued during fiscal year 2021 to refund previous bonds. The School is required to meet certain covenants including debt coverage and cash on hand. See Note 4 to the basic financial statements for more information about long-term debt.

### **Requests for Information**

This financial report is designed to provide the School's citizens, taxpayers, customers, and investors and creditors with a general overview of the School's finances and to demonstrate the School's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the School at 1765 West Hill Field Road, Layton, Utah, 84041, or by phone at 801-547-1809.

North Davis Preparatory Academy  
 Statement of Net Position  
 June 30, 2025

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	<u>Governmental Activities</u>
<b>Assets</b>	
Cash and investments	\$ 4,367,482
Restricted cash and investments	683,074
State receivables	39,892
Federal receivables	265,641
Other receivables	2,865
Prepaid expenses	47,056
Capital assets (not subject to depreciation)	3,087,426
Capital assets (net of accumulated depreciation)	<u>9,282,964</u>
 Total assets	 <u>17,776,400</u>
<b>Liabilities</b>	
Accounts payable	43,232
Accrued liabilities	629,408
Accrued interest	149,333
Long-term liabilities	
Due within one year - bonds payable	490,000
Due in more than one year - bonds payable	<u>9,750,000</u>
 Total liabilities	 <u>11,061,973</u>
<b>Net Position</b>	
Net investment in capital assets	2,130,390
Restricted for	
School lunch program	3,986
Debt service	683,074
Unrestricted	<u>3,896,977</u>
 Total net position	 <u>\$ 6,714,427</u>

**North Davis Preparatory Academy**  
**Statement of Activities**  
**Year Ended June 30, 2025**

Functions/Programs	Program Revenue			Net Revenue (Expense) and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	
<i>Governmental activities</i>				
Instructional	\$ 5,808,843	\$ -	\$ 5,756,008	\$ (52,835)
Support services				
Students	601,358	-	-	(601,358)
Staff assistance	513,460	-	-	(513,460)
General	23,790	-	-	(23,790)
School administration	867,947	-	-	(867,947)
Central services	727,408	-	-	(727,408)
Operation and maintenance of facilities	1,094,601	-	-	(1,094,601)
Transportation	11,509	-	-	(11,509)
School food services	541,414	133,602	188,955	(218,857)
Facilities acquisition and construction services	338,110	-	-	(338,110)
Interest and other costs	346,852	-	-	(346,852)
 Total Governmental Activities	 \$ 10,875,292	 \$ 133,602	 \$ 5,944,963	 (4,796,727)
 General Revenue				
Grants and contributions not restricted to specific programs				
State aid				4,676,032
Local revenue				93,870
Interest earnings				229,424
Miscellaneous				13,312
 Total general revenue	 \$ 5,012,638			
 Change in Net Position				215,911
 Net Position, Beginning of Year				 \$ 6,498,516
 Net Position, End of Year				 \$ 6,714,427

**North Davis Preparatory Academy**  
**Balance Sheet – Governmental Funds**  
**June 30, 2025**

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	<u>General</u>
<b>Assets</b>	
Cash and investments	\$ 4,367,482
Restricted cash and investments	683,074
State receivables	39,892
Federal receivables	265,641
Other receivables	2,865
Prepaid expenses	<u>47,056</u>
 Total assets	 <u>\$ 5,406,010</u>
<b>Liabilities and Fund Balance</b>	
<b>Liabilities</b>	
Accounts payable	\$ 43,232
Accrued liabilities	<u>629,408</u>
 Total liabilities	 <u>672,640</u>
<b>Fund Balance</b>	
Nonspendable	
Prepaid expenses	47,056
Restricted for	
School lunch program	3,986
Debt service	683,074
Unassigned	<u>3,999,254</u>
 Total fund balance	 <u>4,733,370</u>
	 <u>\$ 5,406,010</u>

## North Davis Preparatory Academy

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

June 30, 2025

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Total Fund Balance - Governmental Funds	\$ 4,733,370
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The cost of capital assets (land, building, furniture and equipment, computers, capital improvements, and construction in progress) purchased or constructed is reported as an expenditure in governmental funds. The statement of net position includes those capital assets among the assets of the School as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various programs reported as governmental activities in the statement of activities. Because depreciation expense does not affect financial resources, it is not reported in government funds.

Costs of capital assets	17,760,197
Depreciation expense to date	<u>(5,389,807)</u>
	12,370,390

Long-term liabilities applicable to governmental activities are not due and payable in the current period and therefore are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position. Balances at year end are:

Long-term liabilities	
Bonds payable	(10,240,000)
Accrued interest	<u>(149,333)</u>
	<u>(10,389,333)</u>
Net Position	\$ 6,714,427

# North Davis Preparatory Academy

## Statement of Revenue, Expenditures, and Changes in Fund Balance – Governmental Funds

Year Ended June 30, 2025

	<u>General</u>
Revenue	
State aid	\$ 10,049,949
Federal aid	557,635
Earnings on investments	229,424
School fees	88,800
School lunch sales	133,602
Other local sources	<u>31,793</u>
Total revenue	<u>11,091,203</u>
Expenditures	
Instructional	<u>5,808,843</u>
Support services	
Students	601,359
Staff assistance	513,460
General	23,790
School administration	867,947
Central services	727,408
Operation and maintenance of facilities	504,235
Transportation	11,509
Facilities acquisition and construction services	<u>338,110</u>
Total support services	<u>3,587,818</u>
Non-instructional	
School food services program	541,414
Capital outlay	<u>1,976,403</u>
Total non-instructional	<u>2,517,817</u>
Debt service	
Principal	470,000
Interest and other costs	<u>369,323</u>
Total debt service	<u>839,323</u>
Total expenditures	<u>12,753,801</u>
Net Change in Fund Balance	(1,662,598)
Fund Balance, Beginning of Year	<u>6,395,968</u>
Fund Balance, End of Year	<u>\$ 4,733,370</u>

**North Davis Preparatory Academy**  
**Reconciliation of Governmental Funds Statement of Revenue, Expenditures,**  
**and Changes in Fund Balance to the Statement of Activities**  
**Year Ended June 30, 2025**

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Total Net Change in Fund Balance - Governmental Funds \$ (1,662,598)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlay is reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense during the fiscal year:

Capital outlay	1,976,403
Depreciation expense	<u>(590,367)</u>
	1,386,036

The governmental funds report repayment of long-term liability payments as expenditures and the effect of premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Interest is recognized as an expenditure in the governmental activities when it is due. In the statement of activities, interest expense is recognized as it accrues, regardless of when it is due. The net effect of these differences in the treatment of bonds and related items is as follows:

Repayment of bonds payable principal	470,000
Change in accrued interest	<u>22,473</u>
	492,473
Change in Net Position of Governmental Activities	\$ 215,911

## **Note 1 - Summary of Significant Accounting Policies**

North Davis Preparatory Academy (the School) was formed in 2004 and is a nonprofit institution which was organized under the nonprofit corporation laws of the State of Utah. The School was organized by a group of parents, teachers, and community leaders to provide an education opportunity in the City of Layton that was not governed by the local school district. The School was founded on the premise that parents as partners in the learning process leads to success for each child. Every parent is asked to be involved with the school either through committees or volunteering time in the classroom or with other needs the school may have as they arise. The School provides the following activities: education, encompassing instruction, student and staff support activities, and facilities maintenance and operation. Supporting services include general and administrative services which are overall entity-related administrative costs.

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

### **Financial Reporting Entity**

The School follows GASB in determining the reporting entity and component units. The financial reporting entity consists solely of the primary government. Accordingly, the financial statements include all funds and agencies of the primary government whose budgets are controlled or whose boards are appointed by the School's Board of Directors (the Board).

The accounts of the School are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The funds of the School are classified as governmental funds. The fund classifications and a description of each existing fund type follow:

### **Governmental Funds**

Governmental funds are used to account for the School's general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt.

The general fund is considered a major fund. Governmental funds include:

General fund – the primary operating fund of the School accounts for all financial resources, except those required to be accounted for in other funds.

### **Measurement Focus and Basis of Accounting**

#### **Government-Wide Financial Statements (GWFS)**

The statement of net position and the statement of activities display information about the reporting government as a whole.

The statement of net position and the statement of activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenue, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenue, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 *Accounting and Financial Reporting for Nonexchange Transactions* in the GWFS.

#### **Program Revenue**

Program revenue included in the statement of activities derive directly from the program itself or from parties outside the School's citizenry, as a whole; program revenue reduces the cost of the function to be financed from the School's general revenue. Program revenue includes charges to students or applicants who purchase, use, or directly benefit from the goods or services provided by the given function.

#### **Fund Financial Statements**

##### **Governmental Funds**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recognized when susceptible to accrual defined as measurable and available. Measurable means the amount of the transaction can be determined, and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The School considers all revenue available if they are collected within 90 days after year end. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. With this measurement focus, only current assets and current liabilities and deferred outflows and inflows of resources, as applicable, are generally included on the balance sheet. Operating statements of these funds present increases and decreases in fund balance.

The governmental funds use the following practices in recording revenue and expenditures:

**Revenue**

Entitlements and shared revenue (which include state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met and the susceptible to accrual criteria have been met.

Other receipts become measurable and available (collected within 90 days of year-end) when cash is received by the School and are recognized as revenue at that time. The School's period of availability is 90 days subsequent to year end.

**Expenditures**

Expenditures are generally recorded when the related fund liability is incurred. General capital asset acquisitions are reported as expenditures in governmental funds. The School has employees who do not work year-round but receive salary payments on a monthly basis; salaries earned, but unpaid, have been accrued as June 30, 2025.

**Restricted Cash and Investments**

Cash and investments restricted for debt service is cash and investments set aside for bonds payable reserve requirements.

**Investments**

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

**Receivables**

All receivables are shown net of any allowance for uncollectible amounts. No allowances for uncollectible items have been recorded as of June 30, 2025.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

## **Capital Assets**

Capital assets are recorded at historical cost and depreciated over their estimated useful lives (excluding salvage value). Donated capital assets are recorded at their estimated acquisition value at the date of donation. Estimated useful lives are management's estimate of how long the asset is expected to meet service demands. The School's capitalization threshold is \$5,000. The cost of normal maintenance and repairs not adding to the value of the asset or materially extending asset lives are not capitalized. Straight-line depreciation is used based on the following estimated useful lives:

Building	40 years
Furniture and equipment	3-7 years
Computers	5 years
Capital improvements	20 years

## **Long-Term Liabilities**

For government-wide reporting, material premiums and discounts are deferred and amortized over the life of the debt using the straight-line method, which approximates the effective interest method. Debt is reported net of the applicable premium or discount. Issuance costs are expensed as incurred.

For fund financial reporting, premiums and discounts as well as issuance costs are recognized in the period the debt is issued. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

## **Restricted Net Position**

For the government-wide statement of net position, net position is reported as restricted when constraints placed on net position use is either:

Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments;

Imposed by law through constitutional provisions or enabling legislation.

It is the School's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

## **Fund Balances of Fund Financial Statements**

The governmental fund financial statements present fund balance based on classifications that comprise a hierarchy based primarily on the extent to which the School is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent.

The classifications used in the governmental fund financial statements are as follows:

**Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact. The School has historically shown prepaids as being nonspendable as these items are not expected to be converted to cash or are not expected to be converted to cash within the next year.

**Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Debt service resources are to be used for future servicing of the general obligations and are restricted through debt covenants.

**Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action by the Board. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed.

**Assigned:** This classification includes amounts that are constrained by the Board's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board or by the Board delegating this responsibility to the Principal or his designee through the budgetary process.

**Unassigned:** This classification includes the residual fund balance for the general fund and the amount established for minimum funding.

The School has a policy to use restricted fund balances first, followed by committed resources and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

#### **Grants and Other Intergovernmental Revenue**

Federal and state reimbursement-type grants are recorded as intergovernmental revenue when the related expenditures and expenses are incurred and, in the governmental funds, when the revenue meets the availability criterion.

## Note 2 - Cash and Investments

At June 30, 2025, the School's cash and investments consisted of the following:

Cash			
Insured		\$ 320,992	
Uninsured and not collateralized		<u>922,380</u>	
 Total balance of deposits		<u>\$ 1,243,372</u>	
Investments	Rating	Fair Value	Investment Maturities
PTIF	Unrated	<u>\$ 3,807,184</u>	Less than 1 year
 Total cash and investments		<u>\$ 5,050,556</u>	

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the state, and review the rules adopted under the authority of the State of Utah Money Management Act (the Act) that relate to the deposit and investment of public funds.

The School follows the requirements of the Act (Utah Code, Title 51, Chapter 7) in handling its depository and investment transactions. The Act requires the depositing of School funds in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the federal government, and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

The Act defines the types of securities authorized as appropriate investments for the School's funds and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

Statutes authorize the School to invest in negotiable or nonnegotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations; bankers' acceptances; obligations of the United States Treasury including bills, notes, and bonds; obligations, other than mortgage derivative products, issued by U.S. government sponsored enterprises (U.S. Agencies) such as the Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation (Freddie Mac), and Federal National Mortgage Association (Fannie Mae); bonds, notes, and other evidence of indebtedness of political subdivisions of the state; fixed rate corporate obligations and variable rate securities rated "A" or higher, or the equivalent of "A" or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Act; and the Utah State Public Treasurers' Investment Fund.

# North Davis Preparatory Academy

## Notes to Financial Statements

June 30, 2025

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The Utah State Treasurer's Office operates the Public Treasurers' Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer and is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Act (Utah Code, Title 51, Chapter 7). The Act established the Money Management Council which oversees the activities of the State Treasurer and the PTIF and details the types of authorized investments. Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments.

The PTIF operates and reports to participants on a fair value basis. The income, gains, and losses of the PTIF, net of administration fees, are allocated based upon the participant's average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

### *Fair Value of Investments*

The School measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and
- Level 3: Unobservable inputs.

The investments consist only of PTIF funds which are classified as Level 2. The PTIF funds use the application of the June 30, 2025, fair value as calculated by the Utah State Treasurer to the School's average daily balance in the Fund. The School currently has no assets that qualify for Level 1 or 3 investments. The following table illustrates the investments by the appropriate levels for the School:

	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
Total			
June 30, 2025			
PTIF	\$ 3,807,184	\$ -	\$ 3,807,184

### **Custodial Credit Risk**

For deposits and investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the School will not be able to recover the value of its deposits, investments, or collateral securities that are in the possession of an outside party. The School's policy for managing custodial credit risk is to adhere to the Act. The Act requires all deposits of the School to be in a qualified depository, defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

### **Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The School's policy for reducing its exposure to credit risk is to comply with the Act, as previously discussed.

### **Concentration of Credit Risk**

Concentration of credit risk is the risk of loss attributed to the magnitude of the School's investment in a single issuer. The School's policy for reducing this risk of loss is to comply with the Rules of the Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to 5-10% depending upon the total dollar amount held in the portfolio.

### **Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The School's policy for managing its exposure to fair value loss arising from increasing interest rates is to comply with the Act. Section 51-7-11 of the Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on all investments in commercial paper, bankers' acceptances, fixed rate negotiable deposits, and fixed-rate corporate obligations to 270 days - 15 months or less. The Act further limits the remaining term to maturity on all investments in obligations of the United States Treasury; obligations issued by U.S. government sponsored enterprises; and bonds, notes, and other evidence of indebtedness of political subdivisions of the state to five years. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding three years.

# North Davis Preparatory Academy

## Notes to Financial Statements

June 30, 2025

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### Note 3 - Capital Assets

A summary of activity in the capital assets is as follows:

	June 30, 2024	Additions	Deletions	June 30, 2025
Capital assets, not subject to depreciation				
Land	\$ 1,464,472	\$ 1,582,595	\$ -	\$ 3,047,067
Construction in progress	23,819	16,540	-	40,359
Total capital assets, not subject to depreciation	<u>1,488,291</u>	<u>1,599,135</u>	<u>-</u>	<u>3,087,426</u>
Capital assets, subject to depreciation				
Building	11,910,528	-	-	11,910,528
Furniture and equipment	1,008,124	252,493	(82,015)	1,178,602
Computers	253,689	124,775	-	378,464
Capital improvements	1,205,177	-	-	1,205,177
Total capital assets, subject to depreciation	<u>14,377,518</u>	<u>377,268</u>	<u>(82,015)</u>	<u>14,672,771</u>
Less accumulated depreciation for				
Building	(4,275,573)	(305,398)	-	(4,580,971)
Furniture and equipment	(291,220)	(157,448)	82,015	(366,653)
Computers	(61,960)	(67,262)	-	(129,222)
Capital improvements	(252,702)	(60,259)	-	(312,961)
Total accumulated depreciation	<u>(4,881,455)</u>	<u>(590,367)</u>	<u>82,015</u>	<u>(5,389,807)</u>
Total capital assets, subject to depreciation	<u>9,496,063</u>	<u>(213,099)</u>	<u>-</u>	<u>9,282,964</u>
Total capital assets, net	<u>\$ 10,984,354</u>	<u>\$ 1,386,036</u>	<u>\$ -</u>	<u>\$ 12,370,390</u>

Depreciation expense was charged to operation and maintenance of facilities function of the School.

# North Davis Preparatory Academy

## Notes to Financial Statements

June 30, 2025

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### Note 4 - Long-Term Liabilities

A summary of activity for the long-term liabilities is as follows:

	Balance at June 30, 2024	Additions	Retirements	Balance at June 30, 2025	Due Within One Year
Bonds payable	\$ 10,710,000	\$ -	\$ (470,000)	\$ 10,240,000	\$ 490,000

Long-term liabilities as of June 30, 2025, consist of the following:

Series 2020 Bonds bearing interest at a rate of 3.50%: bonds were issued during fiscal year 2021 for \$12,150,000 to refinance the outstanding balance of its Series 2010 Bonds and pay certain 2020 bond issuance expenses. Variable annual payments of principal and semi-annual payments of interest are required with a balloon payment of \$7,620,000 in July 2030. The proceeds were used to purchase a school building. The School is required to meet certain covenants including debt coverage and cash on hand.

\$ 10,240,000

The annual requirements to pay principal and interest on the outstanding long-term liabilities is as follows:

Years Ending June 30,	Principal	Interest	Total
2026	\$ 490,000	\$ 349,825	\$ 839,825
2027	505,000	332,413	837,413
2028	525,000	314,388	839,388
2029	540,000	295,750	835,750
2030	560,000	276,500	836,500
2031	7,620,000	133,350	7,753,350
<b>Total</b>	<b>\$ 10,240,000</b>	<b>\$ 1,702,226</b>	<b>\$ 11,942,226</b>

### Note 5 - Concentrations

The School's principal source of support is state and federal-based support revenue. For the year ended June 30, 2025, this funding source accounted for approximately 96% of all revenue.

### Note 6 - Benefit Plan

The School has a defined contribution retirement plan covering all full-time, salaried employees. The plan is administered by Helpside, an outsourcing company that the School has contracted with to perform its payroll and retirement functions. Eligible employees may contribute into an account at their option and discretion. The School matches employee contributions up to 4% of eligible contributions. The School made matching contributions of \$172,095 during the year ended June 30, 2025.

**Note 7 - Subsequent Event**

On July 31, 2025, the School issued new bonds totaling \$2,700,000 at a rate of 5.34%. Variable semi-annual interest payments commencing January 2026 and variable annual principal payments commencing July 2027 are required through July 2030. The proceeds were used for the expansion of school facilities.

Required Supplementary Information  
June 30, 2025

**North Davis Preparatory Academy**

North Davis Preparatory Academy  
 Schedule of Revenue, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund  
 Year Ended June 30, 2025

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenue</b>				
State aid	\$ 10,006,283	\$ 10,143,081	\$ 10,049,949	\$ (93,132)
Federal aid	330,981	506,961	557,635	50,674
Earnings on investments	200,000	220,000	229,424	9,424
School fees	118,050	78,050	88,800	10,750
School lunch sales	130,000	130,500	133,602	3,102
Other local sources	26,500	26,000	31,793	5,793
<b>Total revenue</b>	<b>10,811,814</b>	<b>11,104,592</b>	<b>11,091,203</b>	<b>(13,389)</b>
<b>Expenditures</b>				
Instructional	<u>6,464,211</u>	<u>6,246,089</u>	<u>5,808,843</u>	<u>437,246</u>
Support services				
Students	634,367	754,597	601,359	153,238
Staff assistance	166,363	212,198	513,460	(301,262)
General	-	-	23,790	(23,790)
School administration	783,810	781,310	867,947	(86,637)
Central services	523,500	664,600	727,408	(62,808)
Operation and maintenance of facilities	649,328	640,593	504,235	136,358
Transportation	20,000	20,000	11,509	8,491
Facilities acquisition and construction services	-	1,210,073	338,110	871,963
<b>Total support services</b>	<b>2,777,368</b>	<b>4,283,371</b>	<b>3,587,818</b>	<b>695,553</b>
Non-instructional				
School food services program	693,100	513,100	541,414	(28,314)
Capital outlay	-	1,976,403	1,976,403	-
<b>Total non-instructional</b>	<b>693,100</b>	<b>2,489,503</b>	<b>2,517,817</b>	<b>(28,314)</b>
Debt service				
Principal	470,000	470,000	470,000	-
Interest and other costs	366,625	366,625	369,323	(2,698)
<b>Total debt service</b>	<b>836,625</b>	<b>836,625</b>	<b>839,323</b>	<b>(2,698)</b>
<b>Total expenditures</b>	<b>10,771,304</b>	<b>13,855,588</b>	<b>12,753,801</b>	<b>1,101,787</b>

**North Davis Preparatory Academy**  
**Schedule of Revenue, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund**  
**Year Ended June 30, 2025**

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Excess (Deficiency) of Revenue Over (Under) Expenditures	40,510	(2,750,996)	(1,662,598)	1,088,398
Other financing sources				
Proceeds from issuance of loan	-	2,800,000	-	(2,800,000)
Net Change in Fund Balance	<u>\$ 40,510</u>	<u>\$ 49,004</u>	<u>\$ (1,662,598)</u>	<u>\$ (1,711,602)</u>

### **Note 1 - Basis of Budgeting**

The School follows these procedures in establishing the budgetary data reflected in the financial statements.

1. The School's Principal is appointed as the budget officer. Before June 1 of each year, the budget officer shall prepare a tentative budget, with supporting documentation, to be submitted to the Board.
2. The tentative budget and supporting documents shall include the following items:
  - a. The revenue and expenditures of the preceding fiscal year,
  - b. The estimated revenue and expenditures of the current fiscal year,
  - c. A detailed estimate of the essential expenditures for all the purposes for the next succeeding fiscal year, and
  - d. The estimated financial condition of the School at the close of the fiscal year.
3. The tentative budget shall be filed with the School's Principal for public inspection at least 15 days before the date of the tenant budget's proposed adoption by the Board.
4. Before June 30 of each year, the Board will adopt a budget for the next fiscal year.
5. By the sooner of July 15 or 30 days of adopting a budget, the Board will file a copy of the adopted budget with the state auditor and the State Board of Education.

Supplementary Information

June 30, 2025

**North Davis Preparatory Academy**



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

The Board of Directors  
North Davis Preparatory Academy  
Layton, Utah

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities and the major fund of North Davis Preparatory Academy (the School), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the School's basic financial statements and the related notes to the financial statements and have issued our report thereon dated October 28, 2025.

**Report on Internal Control Over Financial Reporting**

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

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

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

## **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

A handwritten signature in black ink, appearing to read "Eric Sainly CPA".

Ogden, Utah  
October 28, 2025



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

The Board of Directors  
North Davis Preparatory Academy  
Layton, Utah

**Report on Compliance**

We have audited North Davis Preparatory Academy's (the School) compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended June 30, 2025.

State compliance requirements were tested for the year ended June 30, 2025, in the following areas:

- Budgetary Compliance
- Fraud Risk Assessment
- Cash Management
- Crime Insurance for Public Treasurers
- Internal Control Systems
- Public Education Programs

**Opinion on Compliance**

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

**Basis for Opinion**

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

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

### **Responsibilities of Management for Compliance**

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

### **Auditor's Responsibilities for the Audit of Compliance**

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

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

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

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

## **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Guide and which is described in the accompanying schedule of findings and recommendations as item 2025-A. Our opinion on compliance is not modified with respect to this matter.

*Government Auditing Standards* require the auditor to perform limited procedures on the School's response to the noncompliance finding identified in our audit described in the accompanying schedule of findings and recommendations. The School's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## **Report on Internal Control over Compliance**

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

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

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

## **Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose. However, pursuant to *Utah Code* Title 63G, Chapter 2, this report is a matter of public record, and as such, its distribution is not limited.



Ogden, Utah  
October 28, 2025

## **2025-A Cash Management**

*Criteria:* The Cash Management guidelines and the Money Management Act require the School to deposit all funds received within three days.

*Condition:* The School did not deposit certain checks and/or cash within the required three days.

*Cause:* Funds received were not deposited within the required three days.

*Effect:* The School failed to comply with the guidelines of the Money Management Act.

*Recommendation:* We recommend that the School develop a tracking method to document when funds are received in order to ensure that all funds are deposited within the required three days.

*Management Response:* Management agrees with this finding and has created a document where all received funds will be documented to ensure that funds are deposited within the required three days.



**Grades K-4<sup>th</sup>**  
1765 West Hill Field Road  
Layton, UT 84041  
801-547-1809 Phone  
801-547-1649 Fax

**Grades 5<sup>th</sup>-9<sup>th</sup>**  
1591 West Hill Field Road  
Layton, UT 84041  
801-336-3601 Phone  
801-336-3605 Fax

#### Board of Directors

Monty Poll  
*President*

Maggie Arave  
*Vice-President*

Clint Heiner  
*Financial Coordinator*

Rita Brock  
*Secretary*

Dale Pfister  
*Board Member*

#### Administration

Ryan Robinson  
*Principal*

Jessica Bryant  
*Assistant Principal*

Misty Smith  
*Assistant Principal*

Date

#### Dear Military-Connected Families,

On behalf of the **Board of Directors of North Davis Preparatory Academy**, we would like to extend our deepest appreciation and recognition to all our military-connected students and families. Your service, sacrifice, and resilience are an inspiration to our entire school community.

We are excited to share that **North Davis Preparatory Academy is seeking recognition as a Purple Star School**, an honor that acknowledges our ongoing commitment to supporting military families and ensuring that students of service members feel seen, supported, and celebrated.

This recognition reflects our school's dedication to providing a welcoming environment, strong transition support, and a network of understanding and care for those who serve our nation. We know that military life brings unique challenges, and we are committed to walking beside you—honoring your contributions and ensuring every student thrives academically, socially, and emotionally.

To our military families: thank you for the sacrifices you make on behalf of our country and for the strength and grace you bring to our school community. You embody the values of courage, service, and perseverance that we seek to instill in all of our students.

With gratitude and respect,

[Name]  
Board Chair

**On behalf of the Board of Directors  
of North Davis Preparatory Academy**

[Back to Agenda](#)

# North Davis Preparatory Academy

▼ 2025

2026



2027

Report

Enrollment	Status	Race	Sex	Advisors					+ Registered	0	+ Enroll
Grade: K 1 2 3 4 5 6 7 8 9 Total											
Active		84	103	102	94	89	100	111	82	90	70
Withdrawn		8	10	4	5	4	13	5	8	8	5
Effective 12/1/2025		92	113	106	99	93	113	116	90	98	75
											995

NOTE: Times on this agenda are estimated as a courtesy only. Actual times may vary.

In compliance with the Americans with Disabilities Act, persons needing accommodations for this meeting should call (801) 444-9378 to make appropriate arrangements.

[Back to Agenda](#)

# North Davis Preparatory Academy

## Board of Directors Meeting Minutes

### Wednesday, October 29, 2025

Location: Elementary Library, 1765 W Hill Field Rd, Layton, UT 84041



**In Attendance:** Monte Poll, Rita Brock, Maggie Arave, Dale Pfister (6:05 p.m. via Zoom), Clint Heiner (6:43 p.m. Zoom),

**Others in Attendance:** Ryan Robinson, Jessica Bryant, Misty Meacham, Dawn Kawaguchi, Cathie Hurst, Heidi Bauerle, Brandon Fairbanks, Cassie Grether, Ashley Kobe, Audrey Kobe,

#### VISION:

North Davis Preparatory Academy students develop a love of learning, experience high academic achievement, and enjoy high bi-literate proficiency.

#### BOARD CONSTITUTION:

- ★ We will Govern, not Manage. We will set the direction and goals for the school, but we will not micromanage the day to day administration of the school.
- ★ We will speak with "One Voice". We will recognize that our authority is only valid as a group and not as individuals. We will not use our position on the Board to promote our own personal agendas.
- ★ We will make the Spanish language a key element of our school.
- ★ We will make decisions that will keep NDPA financially stable.
- ★ We will review our Charter before making any dramatic changes to school policy.

## MINUTES

### 6:02 PM – INTRODUCTORY ITEMS

- Welcome and Roll Call – Monte Poll
  - Pledge of Allegiance – Rita
  - School Vision – Misty
  - Board Constitution – Jessica

There was no PUBLIC COMMENT.

### REPORTS

- Administration

- State of the School – Ryan Robinson highlighted the Science in Utah exhibit for the 4-7 grades. Seven students and their families recently returned from Spain. The main focus was a presentation by Aubrey Kobe and her mom Ashley, who recently returned from a trip to Spain as part of a science exposition project. The Kobe's

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shared their experiences, including a successful presentation of their optical illusions research at a Spanish school and Aubrey's ability to communicate in Spanish. The board heard how the school's Spanish language focus has helped students connect with the local culture and improve their language skills. Ryan invited the board to attend the Science in Action exhibition this year on April 23<sup>rd</sup>.

- ✓ **Student Achievement** – Ryan shared the report of the recent State Comprehensive Charter Review showing significant growth in English language learner student population from 1.6% to 18.4%, with the school achieving a commendable 98% graduation rate compared to the state average of 86%. Ryan proceeded to highlight the positive feedback from the comprehensive review meeting where NDPA was praised for its strong commitment to its educational charter and governance structure.
- ✓ **Compliance** – Ryan also reviewed the Amended Bullying & Hazing Administrative Procedures which are amendments from 2025 legislative session and defines "student bullying" and "staff bullying" and gives more clarity. Heidi Bauerle explained that the toilet training policy has been expanded to apply to all students, with exceptions for students with disabilities, and discussed a new state grant program that allows schools to recover costs associated with providing free or reduced lunches. Ryan also mentioned that faculty meetings now include presentations on various policies and procedures throughout the year to keep staff informed. The discussion also addressed the challenge of recovering outstanding student lunch balances. Despite offering free and reduced-price meal applications, parental response has been limited. The team agreed to continue providing alternate meals while maintaining efforts to recover the accrued debt.

#### ➤ **Board of Director**

- Financial Review – Cathie Hurst provided a financial update, highlighting that bond compliance audits were due by the end of November, with NDPA being one of the early completers. She mentioned a \$1.5 million PTIF transfer and explained upcoming bond-related entries that would increase revenue from other sources and purchased property services under construction. The school's financial statements were generally in line with expectations, with only minor adjustments needed for bond-related entries.

**6:37 PM – Monte Poll made a motion to enter a CLOSED SESSION to discuss strategy sessions to discuss the purchase, exchange, or lease of real property, including any form of a water right or water shares pursuant to Utah Code 52-4-205(1)(d) in the library. The roll call votes were as follows:**

**Monte Poll – Aye**  
**Maggie Arave – Aye**  
**Rita Brock – Aye**  
**Dale Pfister – Aye**

**Motion passed unanimously.**

**NOTE: Times on this agenda are estimated as a courtesy only. Actual times may vary.**

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**7:16 PM – Monte Poll made a motion to exit the CLOSED SESSION. The votes were as follows:**

**Monte Poll – Aye**  
**Maggie Arave – Aye**  
**Rita Brock – Aye**  
**Dale Pfister – Aye**  
**Clint Heiner – Aye**

**Motion passed unanimously.**

## **CONSENT ITEMS**

➤ September 24, 2025 Electronic Board Meeting Minutes – There was no further discussion.

**Monte Poll made a motion to approve the consent items. The votes were as follows:**

**Monte Poll – Aye**  
**Maggie Arave – Aye**  
**Clint Heiner – Aye**  
**Rita Brock – Aye**  
**Dale Pfister – Aye**

**Motion passed unanimously.**

## **VOTING ITEMS**

➤ Satellite Application – Brandon Fairbanks provided an overview of the satellite campus proposal for grades K–6, with an enrollment of 772 additional students. The proposed target area is located south of the existing campus, within a two-and-a-half-mile radius. **Monte Poll made a motion to approve Satellite Application as discussed. The votes were as follows:**

**Monte Poll – Aye**  
**Maggie Arave – Aye**  
**Clint Heiner – Aye**  
**Rita Brock – Aye**  
**Dale Pfister – Aye**

**Motion passed unanimously.**

➤ Award RFP for IT Services – Ryan Robinson reminded the board that IT services must be put out to bid every five years. A Request for Proposals (RFP) was issued, and ETS was the sole respondent. Given the school's longstanding relationship with ETS and continued satisfaction with their performance, Ryan recommended renewing the contract with ETS.

➤ Hotline Complaint Policy – Heidi Bauerle presented an overview of the newly implemented Hotline Complaint Policy, which mandates that schools maintain a dedicated link on their website allowing parents to submit concerns directly to the state. Dawn has ensured the link is now active on the school's website. Heidi emphasized that the policy prohibits individuals from using the hotline as a means to bypass the school's established grievance policy. Additionally, the policy includes mandatory training for board members and administrators, which Dawn distributed earlier this month. Dawn also facilitated the signing of the training acknowledgment by the board and Ryan.

**NOTE: Times on this agenda are estimated as a courtesy only. Actual times may vary.**

In compliance with the Americans with Disabilities Act, persons needing accommodations for this meeting should call (801) 444-9378 to make appropriate arrangements.

- Policy Amendments – Heidi Bauerle presented the revised Child Abuse and Neglect Reporting Policy and accompanying Administrative Procedures, updated to reflect recent legislative changes and align with USBE regulations. The amendment include new language outlining the considerations schools must take into account when such incidents are reported to them or to law enforcement. In cases where there is reason to believe a student has been abused by a school employee, the school is required to report the incident both to law enforcement and the Utah State Board of Education. The procedures also incorporate updated training requirements mandated by HB 40 from the 2025 legislative session. Heidi then reviewed the amended School LAND Trust (SLT) Council Membership and Election Procedures, which have been revised to align with the state's model guidelines.

**Monte Poll made a motion to approve the following:**

- **Approve to award the contract for IT services to ETS and authorize Ryan Robinson to execute an agreement for those services with a term of up to five years;**
- **Approve the Hotline Complaint Policy;**
- **Approve the Amended Child Abuse and Neglect Reporting Policy; and**
- **Approve the Amended School LAND Trust Council Membership & Election Procedures**

**The votes were as follows:**

**Monte Poll – Aye**  
**Maggie Arave – Aye**  
**Clint Heiner – Aye**  
**Rita Brock – Aye**  
**Dale Pfister – Aye**

**Motion passed unanimously.**

## **DISCUSSION ITEMS**

- Calendaring Items – ALL
  - Winter Social – November 5<sup>th</sup>
  - Next PreBoard Meeting – November 18<sup>th</sup>
  - Next Board Meeting – December 3<sup>rd</sup>
  - Science in Utah on April 23<sup>rd</sup>
  - NCSC26 New Orleans, LA June 24-26 (Wed-Fri)

**7:28 PM – Monte Poll made a motion to enter a CLOSED SESSION to discuss the character, professional competence, or physical or mental health of an individual and/or to discuss deployment of security personnel, devices, or systems pursuant to Utah Code 52-4-205(1)(a)(f) in the library. The roll votes were as follows:**

**Monte Poll – Aye**  
**Maggie Arave – Aye**  
**Rita Brock – Aye**  
**Dale Pfister – Aye**  
**Clint Heiner – Aye**

**NOTE: Times on this agenda are estimated as a courtesy only. Actual times may vary.**

In compliance with the Americans with Disabilities Act, persons needing accommodations for this meeting should call (801) 444-9378 to make appropriate arrangements.

**Motion passed unanimously.**

**7:38 PM – Monte Poll made a motion to ADJOURN. The votes were as follows:**

**Monte Poll – Aye**

**Maggie Arave – Aye**

**Clint Heiner – Aye**

**Rita Brock – Aye**

**Dale Pfister – Aye**

**Motion passed unanimously.**

**NOTE: Times on this agenda are estimated as a courtesy only. Actual times may vary.**

In compliance with the Americans with Disabilities Act, persons needing accommodations for this meeting should call (801) 444-9378 to make appropriate arrangements.

**North Davis Preparatory Academy  
Board of Directors  
Closed Session Statement  
Wednesday, October 29, 2025**

**Location:** Elementary Library, 1765 W Hill Field Rd, Layton, UT 84041



**CLOSED SESSION SWORN STATEMENT:**

*At a duly noticed public meeting held on the date listed above, the board of directors for NORTH DAVIS PREPARATORY ACADEMY entered into a closed session for the sole purpose of discussing the character, professional competence, or physical or mental health of an individual in accordance with Utah Code Ann. 52-4-2(1)(a).*

I declare under criminal penalty under the law of Utah that the foregoing is true and correct.

Signed on the 29<sup>th</sup> day of October, 2025.

Monte Poll  
Monte Poll  
Board Chair

**NOTE: Times on this agenda are estimated as a courtesy only. Actual times may vary.**

In compliance with the Americans with Disabilities Act, persons needing accommodations for this meeting should call (801) 444-9378 to make appropriate arrangements.

## NDPA Board of Director's Meeting Wednesday, December 3, 2025

### Action Item: *Armitek Security Film Purchase*

#### Item

---

In accordance with the school's purchasing policy, all invoices that exceed \$25,000 must be approved by the North Davis Preparatory Academy Board of Directors. This includes all purchases from a single vendor in a 30-day period.

#### Background

---

On June 5, 2024, the NDPA Board of Directors approved the purchase of Armitek security window film purchase not to exceed \$42,500. A down payment of \$23,818.61 was submitted at that time. Since the approval, the vendor has experienced significant demand, resulting in the material being placed on backorder. In addition, the state has updated its requirements regarding film thickness, necessitating adjustments to the original order.

We are now prepared to proceed with the installation of the security film. However, the revised invoice reflects an increased cost beyond the original approval. Accordingly, we request that the Board amend the prior authorization from "not to exceed \$42,500" to "not to exceed \$58,000." The initial down payment will be applied as a credit toward the updated total.

#### Recommendation

---

It is recommended that the Board approve the amended Armitek security window film purchase from not to exceed \$42,500 to not to exceed \$58,000.

**NOTE: Times on this agenda are estimated as a courtesy only. Actual times may vary.**

In compliance with the Americans with Disabilities Act, persons needing accommodations for this meeting should call (801) 444-9378 to make appropriate arrangements.

**Armitek LLC**

488 W 2000 S Bldg 7  
 Orem, UT 84058 USA  
 +18016917100  
 dean@armitek.com

**Estimate**

ADDRESS	SHIP TO	ESTIMATE	1953
Ryan Robinson North Davis Prep Academy 1591 West Hill Field Road Layton, Utah 84041 USA	Ryan Robinson North Davis Prep Academy Elementary School Junior High School High School 1591 West Hill Field Road Layton, Utah 84041 USA	DATE	09/24/2024
		EXPIRATION	10/15/2025
		DATE	

SALES REP  
 Holt Rowley

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	27 Mil Clear Security Film - Installation and Anchoring (High School) (Junior High School) (Interior Windows) (28 Panels)	1	16,821.68	16,821.68
	27 Mil Clear Security Film - Installation and Anchoring (High School) (Junior High School) (Exterior Windows) (20 Panels)	1	14,177.23	14,177.23
	27 Mil Clear Security Film - Installation and Anchoring (Elementary School) (Interior Windows) (85 Panels)	1	20,155.03	20,155.03
	27 Mil Clear Security Film - Installation and Anchoring (Elementary School) (Exterior Windows) (10 Panels)	1	10,525.38	10,525.38
	Utah State Contract #MA4550	1	0.00	0.00

-----  
 Layton, Utah Project with 27 Mil Security Film for North Davis Prep Academy.

SUBTOTAL 61,679.32

State Contract # MA3191

DISCOUNT 10% -6,167.93

60% Due when order is placed  
 40% Due on day project is completed  
 03% Credit Card Fee

TAX 0.00

Prices subject to change after field measurements and any changes made by

TOTAL **\$55,511.39**

## **NDPA Board of Director's Meeting Wednesday, December 3, 2025**

### **Action Item: 2026-2027 School Calendar**

#### **Issue**

---

The Board must approve the annual school calendar that meets the state requirements of 180 days and 990 hours of instruction. (A school day must have a minimum of 4 instructional hours.)

#### **Background**

---

This calendar is similar to the current year's and aligns similar to DSD's Preliminary Approved 2026-2027 calendar. Below are some of the key dates.

- First Day of Attendance (1-9) is Wednesday, August 19<sup>th</sup>. DSD starts on Thursday, August 20<sup>th</sup>.
- Fall Recess is October 15-19. DSD is October 14-16.
- Thanksgiving Recess is November 23-27. DSD is November 25-27.
- Winter Recess is December 21<sup>st</sup> through January 4<sup>th</sup>. DSD is December 21<sup>st</sup> through January 5<sup>th</sup>.
- Spring Break is March 29<sup>th</sup> through April 2<sup>nd</sup>. DSD is April 5-9.
- Last Day of Attendance is Thursday, May 27<sup>th</sup>. DSD is Friday, May 28<sup>th</sup>.

This calendar meets the required 180 days and meets the required 990 hours with a total of 996.5 hours for the elementary and 999.23 for the Jr. High.

#### **Recommendation**

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It is recommended the board approve the 2026-2027 school year calendar.

**NOTE: Times on this agenda are estimated as a courtesy only. Actual times may vary.**

In compliance with the Americans with Disabilities Act, persons needing accommodations for this meeting should call (801) 444-9378 to make appropriate arrangements.

**K-4 Building**

1765 West Hill Field Road  
Layton, Utah 84041  
801-547-1809 (Office)  
801-547-1649 (Fax)

**Daily School Schedule**

AM Kinder	Mon - Thur	8:30am - 11:30am	Fri	8:30am - 10:30am
PM Kinder	Mon - Thur	12:00pm - 3:00pm	Fri	11:00am - 1:00pm
1-6 Grades	Mon - Thur	8:30am - 3:00pm	Fri	8:30am - 1:00pm



**NORTH DAVIS**  
PREPARATORY ACADEMY

**5-9 Building**

1591 West Hill Field Road  
Layton, Utah 84041  
801-336-3601 (Office)  
801-336-3605 (Fax)

**SEMESTER DATES by Terms**

TERM 1: August 19 - October 19	41 Days
TERM 2: October 20 - January 4	42 Days
TERM 3: January 5 - March 12	47 Days
TERM 4: March 15 - May 27	50 Days
<b>TOTAL SCHOOL DAYS</b>	<b>180 Days</b>

**2026-2027 School Year**

[www.northdavisprep.org](http://www.northdavisprep.org)

**JULY 2026**

S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

**AUGUST 2026**

S	M	T	W	Th	F	S
			1	2	3	4
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**SEPTEMBER 2026**

S	M	T	W	Th	F	S
			1	2	3	4
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

**OCTOBER 2026**

S	M	T	W	Th	F	S
			1	2	3	4
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

**NOVEMBER 2026**

S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

**DECEMBER 2026**

S	M	T	W	Th	F	S
			1	2	3	4
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**JANUARY 2027**

S	M	T	W	Th	F	S
			1	2	3	4
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

**FEBRUARY 2027**

S	M	T	W	Th	F	S
			1	2	3	4
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

**MARCH 2027**

S	M	T	W	Th	F	S
			1	2	3	4
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

**APRIL 2027**

S	M	T	W	Th	F	S
			1	2	3	4
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

**MAY 2027**

S	M	T	W	Th	F	S
			1	2	3	4
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**JUNE 2027**

S	M	T	W	Th	F	S
			1	2	3	4
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Board Approved Date

**YEAR AT A GLANCE**

August 12	No School For Students	Quality Teaching Day for NEW Teachers
August 13 - 18	No School For Students	Quality Teaching Day for ALL Teachers
August 13	Save the Date	7-9 Registration/Back to School Night (1-9)
August 19	First Day of Term	First Day of School 1st-9th (Term One)
August 19 - 21	Early Release	Early Out Day (Grades 1-9)
August 20 - 24	No Kinder Classes	Kinder Assessment Week (By Appointment)
August 24	Save the Date	Kinder Back to School Night 6-8
August 26	Kindergarten - First Day	Kindergarten First Day of Attendance
September 1	No School	Labor Day
September 23 - 24	Early Release	Parent Teacher Conferences 1:30-8:00 pm
September 25	Early Release	Parent Teacher Conferences 1:30-4:00 pm
October 14	Early Release	Early Out Day
October 15 - 16	No School	Fall Break
October 19	No School For Students	Teacher PD (Legislative Day)
October 20	First Day of Term	Term Two Begins
November 23	No School	Teacher Comp Day
November 24 - 27	No School	Thanksgiving Recess
December 21	No School	Teacher Comp Day
December 22 - January 1	No School	Winter Break
January 4	No School For Students	Teacher PD (Legislative Day)
January 5	First Day of Term	Term Three Begins
January 18	No School	Martin Luther King's Day
February 10 - 11	Early Release	Parent Teacher Conferences 1:30-8:00 pm
February 12	No School For Students	Teacher PD (Legislative Day)
February 15	No School	President's Day
March 15	First Day of Term	Term Four Begins
March 29	No School	Teacher Comp Day
March 30 - April 2	No School	Spring Break
April 23	No School For Students	Teacher PD (Legislative Day)
May 27	Last Day of Attendance	Term Four Ends (Early Release Day)
May 28	No School For Students	Quality Teaching Day for ALL Teachers

## 2026-2027 NDPA Elementary

MONTH	STUDENT DAYS PER MONTH	FULL DAYS	EARLY RELEASE DAYS	TEACHER COMP DAYS	LEGISLATIVE PD DAYS	NEW TEACHERS ONLY WORK DAYS	ALL TEACHERS ONLY WORK DAYS	TEACHER DAYS PER MONTH
August	9	5	4			1	4	14
September	21	15	6					21
October	20	14	5		1			20
November	17	13	3	1				17
December	15	11	3	1				15
January	19	14	4		1			19
February	19	13	5		1			19
March	21	16	4	1				21
April	20	16	3		1			20
May	19	15	4				1	20
June	0							0
<b>Total Days</b>	<b>180</b>	<b>132</b>	<b>41</b>	<b>3</b>	<b>4</b>	<b>1</b>	<b>5</b>	<b>186</b>
<b>Total Hours</b>	<b>996.50</b>	<b>792.00</b>	<b>164.00</b>	<b>16.50</b>	<b>24.00</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

STUDENT HOUR CALCULATIONS	STUDENT FULL DAYS	STUDENT EARLY RELEASE DAYS
Start	8:30 AM	8:30 AM
End	3:00 PM	1:00 PM
Elapsed Time	390.00	270.00
Passing Time		
Lunch	30	30
<b>Total Minutes</b>	<b>360.00</b>	<b>240.00</b>
EMPLOYMENT AGREEMENT INFORMATION		
	NEW TEACHERS	RETURNING TEACHERS
Start Date	8/12/26	8/13/26
End Date	5/28/27	5/28/27
25-26 Work Days	186	185
26-27 Work Days	186	185
<b>Difference</b>	<b>0</b>	<b>0</b>

## 2026-2027 NDPA Jr. High

MONTH	STUDENT DAYS PER MONTH	FULL DAYS	EARLY RELEASE DAYS	TEACHER COMP DAYS	LEGISLATIVE PD DAYS	NEW TEACHERS ONLY WORK DAYS	ALL TEACHERS ONLY WORK DAYS	TEACHER DAYS PER MONTH
August	9	5	4			1	4	14
September	21	15	6					21
October	20	14	5		1			20
November	17	13	3	1				17
December	15	11	3	1				15
January	19	14	4		1			19
February	19	13	5		1			19
March	21	16	4	1				21
April	20	16	3		1			20
May	19	15	4				1	20
June	0							0
<b>Total Days</b>	<b>180</b>	<b>132</b>	<b>41</b>	<b>3</b>	<b>4</b>	<b>1</b>	<b>5</b>	<b>186</b>
<b>Total Hours</b>	<b>999.23</b>	<b>792.00</b>	<b>166.73</b>	<b>16.50</b>	<b>24.00</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

STUDENT HOUR CALCULATIONS	STUDENT FULL DAYS	STUDENT EARLY RELEASE DAYS
Start	8:20 AM	8:20 AM
End	3:10 PM	1:10 PM
Elapsed Time	410.00	290.00
Passing Time	16	12
Lunch	34	34
<b>Total Minutes</b>	<b>360.00</b>	<b>244.00</b>
EMPLOYMENT AGREEMENT INFORMATION		
	NEW TEACHERS	RETURNING TEACHERS
Start Date	8/12/26	8/13/26
End Date	5/28/27	5/28/27
25-26 Work Days	186	185
26-27 Work Days	186	185
<b>Difference</b>	<b>0</b>	<b>0</b>

## **NDPA Board of Directors' Meeting Wednesday, December 3, 2025**

### **Action Item: *Amending Instructional Materials Policy***

#### **Issue:**

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Amending the School's Instructional Materials Policy.

#### **Background:**

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HB 21 from the 2025 legislative session renumbered various parts of the criminal code, including the definitions of "objective sensitive material" and "subjective sensitive material." Those definitions are included in the school's Instructional Materials Policy and the USBE has asked schools to update their policies with the correct/updated code citations. The proposed revisions to the policy include only the updated code citations. No other changes have been made to the policy.

#### **Recommendation:**

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It is recommended that the Board approve the Amended Instructional Materials Policy.

**NOTE: Times on this agenda are estimated as a courtesy only. Actual times may vary.**

In compliance with the Americans with Disabilities Act, persons needing accommodations for this meeting should call (801) 444-9378 to make appropriate arrangements.

# North Davis Preparatory Academy Instructional Materials Policy



## PURPOSE

The purpose of this policy is to establish the parameters by which North Davis Preparatory Academy (the “School”) will select, approve, and purchase instructional materials. The purpose of this policy and accompanying procedures is to also set forth the School’s process for reviewing challenges to instructional materials.

## DEFINITIONS

“Instructional materials” are the resources used by educators to deliver curriculum or support student learning. These materials may be commercially available or School-created and include such materials as textbooks, reading materials, videos, digital materials, websites, online applications, and live presentations. “Instructional materials” do not include learning material used in a concurrent enrollment, advanced placement, or international baccalaureate program or class, or another class with required instructional material that is not subject to selection by the School.

“Sensitive material” means an instructional material that constitutes objective sensitive material or subjective sensitive material. “Sensitive material” does not include the instructional material outlined in Utah Code § 53G-10-103(1)(h)(ii).

“Objective sensitive material” means an instructional material that constitutes pornographic or indecent material, as that term is defined in Utah Code § ~~76-10-1235~~76-5c-208, under the non-discretionary standards described in Utah Code § ~~76-10-1227~~76-5c-207(1)(a)(i), or (ii), or (iii).

“Subjective sensitive material” means an instructional material that constitutes pornographic or indecent material, as that term is defined in Utah Code § ~~76-10-1235~~76-5c-208, under the following factor-balancing standards:

- (a) material that is harmful to minors under Utah Code § ~~76-10-1201~~76-5c-101;
- (b) material that is pornographic under Utah Code § ~~76-10-1203~~76-5c-101; or
- (c) material that includes certain fondling or other erotic touching under Utah Code § ~~76-10-1227(a)(iv)~~76-5c-207(1)(a)(i)(C)-(D).

“School community parent” means a parent who has a student currently attending the School, or will have a student enrolled in the School within one year, where the challenged instructional material is being reviewed in accordance with this policy and Utah Code § 53G-10-103(4).

“School setting” means the School’s classrooms, library, and property. “School setting” also includes School-sponsored or required activities, including assemblies, guest lectures, live presentations, or other events.

“Stakeholder” for purposes of this policy means:

- (a) an employee of the School;
- (b) a student who is enrolled in the School;
- (c) a parent of a child who is enrolled in the School; or
- (d) a member of the School’s Board of Directors.

## **POLICY**

The School shall comply with the requirements of Utah law and Utah State Board of Education (“USBE”) rule regarding the selection, approval, purchase, and review of instructional materials, including but not limited to Utah Administrative Code R277-468 and R277-469, Utah Code § 53G-10-103 and, when applicable, Utah Code § 53G-5-404.

The School’s purpose in managing the selection, approval, purchase, and review of instructional materials is to implement, enrich, and support the School’s educational program. It is also to prioritize protecting students from the harmful effects of illicit pornography over other considerations in evaluating instructional materials.

### Criteria for Instructional Materials

Instructional materials should contribute to the intellectual development and positive character of students. Instructional materials used by the School shall:

- (a) be consistent with the Utah Core standards;
- (b) be consistent with the principles of individual freedom as defined in Utah Code § 53G-10-206;
- (c) not constitute sensitive material as defined in Utah Code § 53G-10-103;
- (d) not be prohibited discriminatory practice as described in Utah Code § 53B-1-118; and
- (e) comply with all other applicable state laws and USBE rules.

### Selection and Approval of Instructional Materials by the Principal

The Board of Directors (the “Board”) delegates to the School Principal the authority and responsibility to select and approve instructional materials for the School, except under circumstances where the Board is specifically required by law or a different School policy to approve instructional materials.

The Principal shall select and approve instructional materials that meet the criteria set forth in this policy. When considering instructional materials, the Principal may review the USBE’s recommended instructional materials (RIMs), but the Principal is not required to select RIMs if there are other instructional materials available that meet the criteria set forth in this policy.

The Principal shall involve School community parents and instructional staff in the consideration of instructional materials. The Principal has discretion as to how to involve such parents and instructional staff in this process.

## Selection and Approval of Instructional Materials by the Board

If the Board is required by law or School policy to approve instructional materials for use in the classroom, the Board shall do the following (in order) prior to approving the instructional materials:

- (a) post the recommended instructional materials online to allow for public review or, for copyrighted material, make the instructional materials available at the School for public review; and
- (b) hold at least two Board meetings where the recommended instructional materials is on the agenda and allow an opportunity at those Board meetings for School educators and parents of students enrolled in the School to express views and opinions on the recommended instructional material.

The Board may approve the recommended instructional materials in an open and regular Board meeting after the requirements above have been satisfied. The vote to approve the recommended instructional materials may occur at the second of the two Board meetings described in subsection (b) above.

In accordance with Utah Code § 53G-5-404(13), the requirements in this section apply only if the Board is approving instructional materials. The requirements do not apply if the Board is not approving instructional materials and instead only the Principal is selecting and approving instructional materials (which Utah Code § 53G-5-404(13) refers to as “learning material”). In addition, the requirements in this section do not apply to educators’ selection of supplemental materials or resources.

Any instructional materials approved by the Board shall meet the criteria set forth in this policy.

## Purchase of Instructional Materials

The School shall follow its Purchasing and Disbursement Policy in connection with the purchase of any instructional materials, regardless of whether the instructional materials are selected and approved by the Principal or by the Board. The School shall identify all costs associated with instructional materials prior to purchasing the instructional materials, including any implementation and professional development costs.

## Educator Selection of Additional Supplemental Materials or Resources

Despite the foregoing, educators at the School may select and use supplemental materials or resources in their classroom to augment instructional materials already selected and approved by the Principal or the Board so long as each of the following are satisfied:

- (a) the educator has reviewed the supplemental materials or resources in their entirety prior to using them in the classroom;
- (b) the supplemental materials or resources meet the criteria set forth in this policy; and

- (c) the supplemental materials or resources have not previously been prohibited by the Principal or the Board.

#### Contract Requirements

If the School contracts with a third party to provide online or digital materials, the School shall include in the contract a requirement that the provider give notice to the School any time that the provider makes a material change to the content of the online or digital materials, excluding regular informational updates on current events. The School shall also comply with applicable requirements in R277-469 related to School contracts with publishers for instructional materials.

#### Sensitive Material Review Procedures

Sensitive materials are prohibited in the School setting. In accordance with Utah law, USBE rule, and the School's administrative procedures, stakeholders may initiate a sensitive material review by the School if they feel an instructional material used by the School constitutes sensitive material.

The Principal shall establish administrative procedures that set forth how stakeholders may initiate a sensitive material review by the School and the review process the School will follow. The administrative procedures shall comply with applicable Utah law and USBE rule.



## **Sensitive Material Review** *Administrative Procedures*

These procedures are established in accordance with the Instructional Materials Policy adopted by the School's Board of Directors.

### **SENSITIVE MATERIAL REVIEW PROCESS**

Stakeholders may initiate a sensitive material review by the School if they feel an instructional material used by the School constitutes sensitive material.

However, notwithstanding the foregoing, if a stakeholder makes three unsuccessful challenges during a given academic year, that individual may not trigger a sensitive material review during the remainder of the given school year. An “unsuccessful challenge” means an allegation that a given instructional material constitutes sensitive material that the School concludes to be erroneous, either on direct review or on appeal to the Board, resulting in the retention of the given instructional material.

Stakeholders may allege that an instructional material used by the School constitutes sensitive material by submitting the Sensitive Material Review Request Form accompanying these procedures. Upon receipt of the completed form by a stakeholder, the School shall:

#### Step One – Initial Review

- (a)(i) Make an initial determination as to whether the allegation presents a plausible claim that the challenged instructional material constitutes sensitive material, including whether the allegation includes excerpts and other evidence to support the allegation. The Principal shall designate two or more School employees to make this initial determination for the School (the Principal can be one of the two employees if he/she desires); and
- (ii) If the School’s initial determination is that the allegation presents a plausible claim that the challenged instructional material constitutes sensitive material as described above, the School shall immediately remove the challenged material until the School completes the School’s full review of the challenged material as set forth below;

#### Step Two – Objective Sensitive Material Standards Review (if necessary)

- (b)(i) If the School’s initial determination is that the allegation presents a plausible claim that the challenged instructional material constitutes sensitive material, engage in a review of the allegations and the challenged instructional material using the objective sensitive material standards. The Principal shall designate three or more individuals to conduct this review, one of which must be a School community

parent (the School employees who conducted the initial review may also be designated to conduct this review); and

(ii) If the School determines that the challenged instructional material constitutes objective sensitive material, the School shall ensure that the material remains inaccessible to students in any School setting;

**Step Three - Subjective Sensitive Material Standards Review (if necessary)**

(c) If, and only if, the School determines that the challenged instructional material does not constitute objective sensitive material, the School shall:

(i) Review the allegations and the challenged instructional material under the subjective material standards to determine if an instructional material is subjective sensitive material. The Principal shall designate three or more individuals to conduct this review, but at least two of the individuals must be School community parents (the individuals who conducted the objective sensitive material standards review may also be designated to conduct this review, but at least two of the individuals must be School community parents);

(ii) Allow student access to the challenged instructional material during the School's subjective sensitive material review if the student's parent gives consent regarding the specific challenged instructional material; and

(iii) If the School determines that the challenged instructional material constitutes subjective sensitive material, ensure that the material is inaccessible to students in any School setting, including the termination of the parent consent option described above.

**Miscellaneous Review Rules**

Neither the individuals responsible for procurement of the challenged instructional materials nor the stakeholder who is challenging the instructional materials may serve on any of the review committees described in the steps above.

If the School requires a School employee to participate on a sensitive materials review committee requiring engagement outside of contract hours, the School shall compensate the employee for the employee's time participating on the committee.

**Communication**

Soon after the completion of a sensitive material review, the School shall communicate its final determination (regardless of in which step the final determination comes) in writing to the stakeholder who requested the review.

The School shall also communicate to the USBE each stakeholder sensitive material review request, the final determination by the School on each request, and the School's rationale for its final determination on each request. The Principal shall communicate this information to the USBE on behalf of the School using the form provided by the USBE:

(a) within 30 school days of the final determination; or

- (b) if an appeal is in process, at the conclusion of the appeal.

### Appeal

A stakeholder may appeal the School's decision to the Board regarding a sensitive material review by submitting to the Board President the Sensitive Material Appeal Request Form within fourteen days of receiving the School's decision. A stakeholder may file such an appeal regardless of whether the School removed or retained the challenged instructional material. The Board shall vote in a public board meeting to decide the outcome of a sensitive material review appeal. In the board meeting, the Board shall clearly identify:

- (a) the Board's rational for its decision; and
- (b) the Board's determination on each component of the statutory and any additional policy standards used by the Board to reach the Board's conclusion.

## **REMOVING INSTRUCTIONAL MATERIALS THAT CONSTITUTE SENSITIVE MATERIAL**

### Removing Instructional Material if State Threshold is Met

In accordance with Utah Code § 53G-10-103(7), the School shall remove instructional material from student access upon being notified by the USBE that the following number of LEAs in the state have determined that the instructional material constitutes objective sensitive material:

- (a) at least three school districts; or
- (b) at least two school districts and five charter schools.

However, removal from student access under these circumstances is subject to the USBE voting to overturn the application of the statewide removal requirement with respect to the instructional material. If the USBE votes to overturn the application of the statewide removal requirement with respect to the instructional material, the statewide removal requirement no longer applies and the School may choose to return access to the instructional material to its students.

### Removing Instructional Material After Sensitive Material Review

The School shall follow the applicable removal requirements described in Steps One through Three of the School's sensitive material review process. In addition, if at the completion of the sensitive material review process the School makes a final determination that an instructional material constitutes sensitive material, the School shall remove the instructional material.

### Disposal of Instructional Material

When removing instructional material because it constitutes sensitive material, the School shall:

- (a) physically remove the sensitive material from the School;
- (b) remove all access by students to the sensitive material;

- (c) communicate with the relevant vendors and publishers regarding the School's decision;
- (d) legally dispose of the sensitive material; and
- (e) not sell or distribute the sensitive material.



## Sensitive Material Review Request Form

### Information about Instructional Material Requested to be Reviewed:

- 1) Title:
- 2) Author:
- 3) Publisher:
- 4) Do you believe this instructional material constitutes sensitive material as that term is defined in Utah Code § 53G-10-103? Yes No

### Information about Requestor:

- 1) Name:
- 2) Phone:
- 3) Address:
- 4) Email:
- 5) Are you a student of North Davis Preparatory Academy? Yes No
- 6) Are you a parent of a student of North Davis Preparatory Academy? Yes No
- 7) Are you an employee of North Davis Preparatory Academy? Yes No
- 8) Are you a board member of North Davis Preparatory Academy? Yes No

### Information about Review Request:

- 1) Was this instructional material recommended, assigned, used, or made available through the school? If so, please explain.
- 2) In your opinion, how does this instructional material constitute sensitive material? Please provide examples, page numbers, links, or other information to help in locating or identifying the content you believe qualifies as sensitive material. Please attach any images or other corroborating evidence. You may attach additional pages as needed.

Requestor's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

*After you submit this Form, you will receive an acknowledgment of receipt and an estimated timeline for when a decision will be made by the School. The School generally completes its review and makes its final decision between thirty to sixty (30-60) days after its receipt of a request for review.*



## **Sensitive Material Appeal Request Form**

### Instructions:

A requestor must submit this Form along with a copy of the School's written decision on the sensitive material review request within fourteen (14) days of receiving the School's written decision.

### Information about Requestor:

- 1) Name:
- 2) Phone:
- 3) Address:
- 4) Email:
- 5) Date you received the School's written decision on your sensitive material review request:  

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- 6) Are you a student of North Davis Preparatory Academy? Yes No
- 7) Are you a parent of a student of North Davis Preparatory Academy? Yes No
- 8) Are you an employee of North Davis Preparatory Academy? Yes No
- 9) Are you a board member of North Davis Preparatory Academy? Yes No

### Information about Challenged Instructional Material:

- 1) Title:
- 2) Author:
- 3) Publisher:
- 4) Please provide a written statement setting forth your rationale for appealing the School's decision regarding the challenged instructional material (attach additional pages as needed).

Requestor's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

*After you submit this Form, you will receive an acknowledgment of receipt and an estimated timeline for when a decision will be made by the Board in a public board meeting. The Board generally tries to make its decision at a public board meeting between thirty to sixty (30-60) days after its receipt of an appeal.*

## **NDPA Board of Director's Meeting Wednesday, December 3, 2025**

### **Action Item: *Amend Paid Parental & Postpartum Recovery Leave Policy***

#### **Issue:**

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Amending the School's Paid Parental & Postpartum Recovery Leave Policy.

#### **Background:**

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This policy is being revised to clarify that the two paid leave periods are each up to 3 calendar weeks as opposed to 15 contract days. The revisions also clarify that the maximum amount of leave under each paid leave period is 3 calendar weeks and that any non-contract days occurring during a leave period will count toward the three-calendar week leave period.

#### **Recommendation:**

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It is recommended that the Board approve the Amended Paid Parental & Postpartum Recovery Leave Policy.

**NOTE: Times on this agenda are estimated as a courtesy only. Actual times may vary.**

In compliance with the Americans with Disabilities Act, persons needing accommodations for this meeting should call (801) 444-9378 to make appropriate arrangements.

# North Davis Preparatory Academy Paid Parental and Postpartum Recovery Leave Policy



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~~calendar 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) shall be used in a single continuous period~~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~~calendar 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~~calendar weeks (~~15 workdays~~) of paid postpartum recovery leave 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.

### **Leave Period**

The maximum amount of paid postpartum recovery leave available to qualified employees under this policy is three calendar weeks.

The maximum amount of paid parental leave available to qualified employees under this policy is three calendar weeks.

Any non-contracted workdays (such as holidays, days during summer break, etc.) that occur during a qualified employee's paid parental leave or paid postpartum recovery leave count toward the applicable three-calendar week leave period.

### **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.