

**Utah Virtual Academy
Governing Board of Directors
Board Meeting**

Date: January 8, 2026

Time: 6:30PM

Location: 310 E. 4500 S., Suite 620; Murray, UT 84107

Zoom:<https://us06web.zoom.us/j/88146624618?pwd=5mb7ucFO2vJY84QzpW5qeHS8xPmDIU.1&from=addon>



Utah Virtual Academy students will attain superior academic achievement through parent involvement, innovative teaching and school accountability within a virtual environment that embraces individual learning styles.

AGENDA

CALL TO ORDER

PUBLIC COMMENT (Comments limited to three minutes)

SPOTLIGHTS

BUSINESS ITEMS (Discussion and Voting)

- Finance Report
 - Audit Presentation and Training
 - Acceptance of State Revenue
 - Bank Reconciliations and Payment and Deposit Registers
 - Invoice Approval for Purchases over \$25,000
 - K12 / Stride Payment
 - Academica West Payment
- Director Report
- Board Business
 - November 13, 2025 Board Meeting Minutes
 - Policies
 - Amended Selection and Purchase of Instructional Materials Policy
 - Amended Fee Waiver Policy
 - Amended Student Conduct and Discipline Policy
 - K12 Contract Amendment
 - Board Member Terms and Elected Officers

CALENDARING

- Next Board Meeting February 12, 2026 at 6:30PM

ADJOURN

In compliance with the Americans with Disabilities Act, persons needing accommodations for this meeting should contact Meghan Merideth at (801) 262-4922. Requests should be made as early as possible to allow time to arrange the accommodation. One or more board members may participate electronically or telephonically pursuant to UCA 52-4-207.

EXECUTIVE SUMMARY

FINANCE REPORT

See board documentation for most up to date report

Action: Board Vote

AUDIT PRESENTATION

Eide Bailly has completed the annual independent audit of the School's financial statements and compliance for the fiscal year ending June 30. Their audit was conducted in accordance with required standards, and they found that the financial statements fairly represent the School's financial position and activity. They met with the Board to review the audit results, including the financial statements, compliance testing, and this year's required communications.

Action: No action needed

DIRECTORS REPORT

See board documentation for most up to date report

Action: No action needed

POLICIES

Amending Fee Waiver Policy (for schools that include junior high or high school students)

HB 344 from the 2025 legislative session separates out courses for school fee charging purposes into “non-fee courses” (ELA, health education, math, science, and social studies) and “fee courses” (all courses that are not non-fee courses). This new law restricts what types of fees can be charged for such courses. It also specifies that beginning with the 26-27 school year, schools that have secondary students (students in grades 7-12) and award them credit toward graduation must provide at least one option for each graduation credit requirement that does not require the payment or waiver of a fee. However, there is an exception for charter schools that only offer the following for a given graduation requirement: an AP, IB, or CE course. HB 344 also extends the annual deadline by which schools must approve their fee schedules for the following school year, changing it from April 1 to June 1. The changes from HB 344 and R277-407 (which was last revised in December 2025) have been worked into the school’s Fee Waiver Policy.

Amending Instructional Materials Policy

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.

Amending Student Conduct and Discipline Policy

SB 170 from the 2025 legislative session and corresponding revisions to USBE rule R277-608 (effective November 2025) brought about changes to the rules and requirements related to the use of emergency safety interventions (physical restraint and seclusion) with students. These new rules and requirements have been built into the Student Conduct and Discipline Policy. Other updates and clarifications have also been added to the policy to increase its compliance with new and existing laws and updates to USBE rules, including those related to due process for student disciplinary actions, reinstatement of students after suspension, reintegration plans, administrative student conduct and discipline plans (plan requirements have decreased), corporal punishment, and state reporting requirements for suspensions and expulsions.

Action: Board Vote

K12 CONTRACT AMENDMENT

The Board reviewed an amendment to the K-12 contract to clarify expectations, align services with current needs, and ensure continued compliance with applicable requirements.

Action: Board Vote

BOARD MEMBER ROLES AND ELECTED OFFICERS

The Board regularly reviews member terms to ensure continuity, effective governance, and compliance with bylaws. As terms expire, the Board may fill vacancies or reappoint members willing to continue serving. Board members serve three-year terms and are eligible for re-election.

Action: Board Vote

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Location: 310 E. 4500 S., Suite 620; Murray, UT 84107

Zoom:<https://us06web.zoom.us/j/88146624618?pwd=5mb7ucFO2vJY84QzpW5qeHS8xPmDIU.1&from=addon>

In Attendance: Dallin Dresher, Doug DeVore, Armante Gordon, Marty Carpenter, Kellie Openshaw, Amberly Keeler

Others In Attendance: Tiffany Allen, Lacey Robinson, Julian Burns, Lori Phillips, LuAnn Charles, Joette Hayden

Excused: Kristen Davidson, Brian Maxwell



MINUTES

CALL TO ORDER

Dallin Dresher called the meeting to order at 6:32PM.

PUBLIC COMMENT

There were no comments.

SPOTLIGHTS

The board recognized several outstanding members of the UTVA community. Teachers highlighted included Jessie Russell for her exceptional curriculum development and schoolwide impact across middle school courses; Hazyn for her positivity and strong start as a first-year student; Mason and Mindy for their influential teaching, leadership, and commitment to student success. The board also celebrated Zack, a longtime UTVA student and current SBO President, for his leadership, academic excellence, and contribution to a positive school culture.

Marty Carpenter joined the meeting at 6:39 PM.

Kellie Openshaw joined the meeting at 6:45 PM.

BUSINESS ITEMS (Discussion and Voting)

- Finance Report

The board reviewed the October 2025 financials, noting revenues slightly ahead of schedule and expenses tracking appropriately for this point in the year. Cash remains strong compared to last year, with additional funds moved into the PTIF. The board also acknowledged receipt of September and October state allotments and reviewed the monthly invoices from K-12 Management and AW Services, with no new contracts or high-value invoices requiring approval. Doug DeVore inquired if there will be any delay in receiving of funds due to the government shutdown. Brad Taylor indicated that there are no delays at this time.

- Acceptance of State Revenue
- Bank Reconciliations and Payment and Deposit Registers

Doug DeVore made a motion to accept the state revenue and Bank Reconciliations and Payment and Deposit Registers. Dallin Dresher

seconded. Motion passed unanimously. Votes were as follows: Dallin Dresher, Aye; Doug DeVore, Aye; Armante Gordon, Aye; Marty Carpenter, Aye; Kellie Openshaw, Aye; Amberly Keeler, Aye.

- Invoice Approval for Purchases over \$25,000
There were no purchases above the \$25,000 limit.
- PTIF Transfer
A transfer was made for \$500,000 into the PTIF from the Zions.
- K12 / Stride Payment
- Academica West Payment
Dallin Drescher made a motion to approve the K12/Stride payments and Academica West payments as outlined in the finance packet. Doug DeVore seconded the motion. Motion passed unanimously. Votes were as follows: Dallin Dresher, Aye; Doug DeVore, Aye; Armante Gordon, Aye; Marty Carpenter, Aye; Kellie Openshaw, Aye; Amberly Keeler, Aye.
- Director Report
 - Enrollment Report
 - Assessment Scores
 - School Branding Update
Meghan Meredith presented updates on enrollment, professional learning initiatives, academic performance, and ongoing branding work. Enrollment remains strong at 1,875 students with diverse demographic representation. The report highlighted continued investment in professional learning across all schools, steady gains in ELA proficiency and a solid graduation rate, and progress on the UTVA rebrand aimed at creating a modern, unified, and Utah-focused identity.
- Board Business
 - September 11, 2025 Board Meeting Minutes
Doug DeVore made a motion to approve the September 11, 2025 Board Meeting Minutes Dallin Drescher seconded. Motion passed unanimously. Votes were as follows: Dallin Dresher, Aye; Doug DeVore, Aye; Armante Gordon, Aye; Marty Carpenter, Aye; Kellie Openshaw, Aye; Amberly Keeler, Aye.
 - School Year Calendar 2026/2027
The 2026/2027 school year calendar was presented. The outline meets all requirements.
Dallin Drescher made a motion to approve the 2026/2027 school year calendar. Doug DeVore seconded. Motion passed unanimously. Votes were as follows: Dallin Dresher, Aye; Doug DeVore, Aye; Armante Gordon, Aye; Marty Carpenter, Aye; Kellie Openshaw, Aye; Amberly Keeler, Aye.
 - Policies
 - Hotline Complaint Policy
 - Graduation Dress Code Policy
 - Amended Bullying and Hazing Policy
 - Amended SHiNE Policy

The board reviewed several policy updates, including a new

Graduation Dress Code Policy to ensure clear expectations for students and families. The SHiNE Salary Supplement Policy was amended to align with high-need teaching areas and establish an annual salary supplement process for eligible educators. A Hotline Complaint Policy was introduced to meet R277-123 requirements, outlining how the school will respond to hotline reports and clarifying when complaints should follow existing grievance procedures. Finally, updates to the Bullying and Hazing Policy were approved to align with SB 223 and USBE rule changes, incorporating revised definitions, digital citizenship expectations, and additional protections for students and staff.

Dallin Drescher made a motion to approve the above policies. Doug DeVore seconded. Motion passed unanimously. Votes were as follows: Dallin Drescher, Aye; Doug DeVore, Aye; Armante Gordon, Aye; Marty Carpenter, Aye; Kellie Openshaw, Aye; Amberly Keeler, Aye.

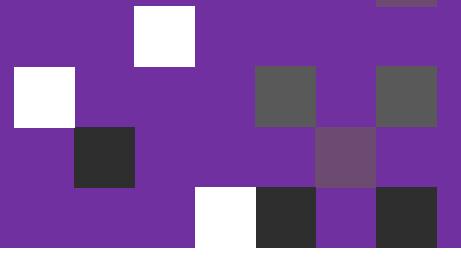
CALENDARING

- Next Board Meeting January 8th, 2026 at 6:30PM

ADJOURN

At 7:47 PM Dallin Drescher made a motion to adjourn. Doug DeVore seconded. Motion passed unanimously. Motion passed unanimously. Votes were as follows: Dallin Drescher, Aye; Doug DeVore, Aye; Armante Gordon, Aye; Marty Carpenter, Aye; Kellie Openshaw, Aye; Amberly Keeler, Aye.

Elementary Teacher Spotlight



acadience®



MyKayla Hayden
71% Math 65% Reading

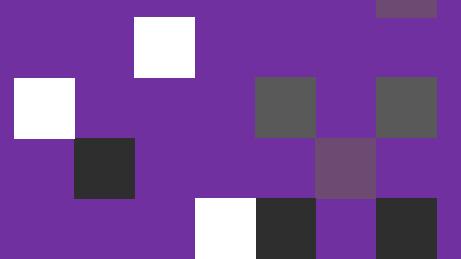


Amber Meyers
75% Math 75% Reading



Jaden Harding
77% Math 64% Reading

Alakai Sanchez- Kindergarten

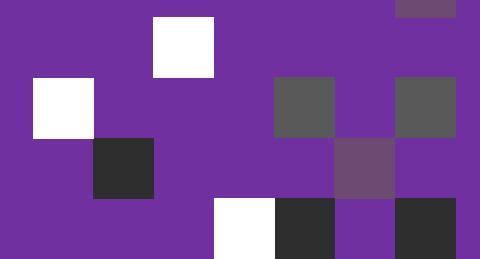


Teacher: Mykayla Hayden



Alakai has made incredible growth in both reading and math. She attends live classes daily and remains highly engaged in each lesson. Alakai also has a great support system at home who work with her to complete her homework. Alakai was one of the first students in our class to pass off all her alphabet letter names and sounds (and got to join the letter club!). Now, she is well on her way to being a fluent reader. She is reading decodable text and has mastered many of our kindergarten sight words. She has also mastered early numeracy skills like counting to 100, counting objects and know how many, and early addition and subtraction skills. Way to go, Alakai! Thank you for all your hard work!

Akira Sadler- 1st Grade

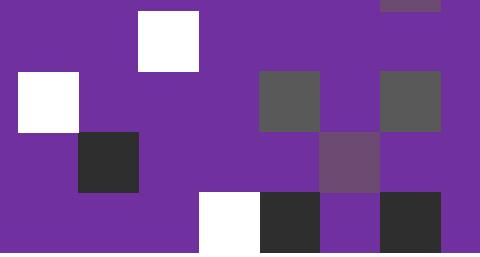


Teacher: Amber Meyers



Akira is a bright student and is such a joy to have in class. She has worked extremely hard and has made great progress! Akira demonstrated above-typical growth on her Acadience Reading assessment, increasing from zero whole words read at the beginning of the year to 18 words read at midyear. On Akira's Math Acadience test she nearly doubled her scores across most sub-measures, showing strong growth in her mathematical skills. I am proud of her hard work!

Brianna Bybee 1st Grade



Teacher: Jaden Harding

Brianna has been working hard this year, and it shows! She is making well above typical progress in math and above typical progress in reading. She has improved in her reading accuracy starting at 44% and is now in the 80% range. In Math she went from 2 in each measure to around 10 showing she's improving in all areas! She has been working hard to complete all her work and when she comes to class each day, she is such a sweet light! We're so proud of you Brianna!



Director's Report

UTVA Board Meeting

January 8, 2026

Agenda

1

Enrollment Report

2

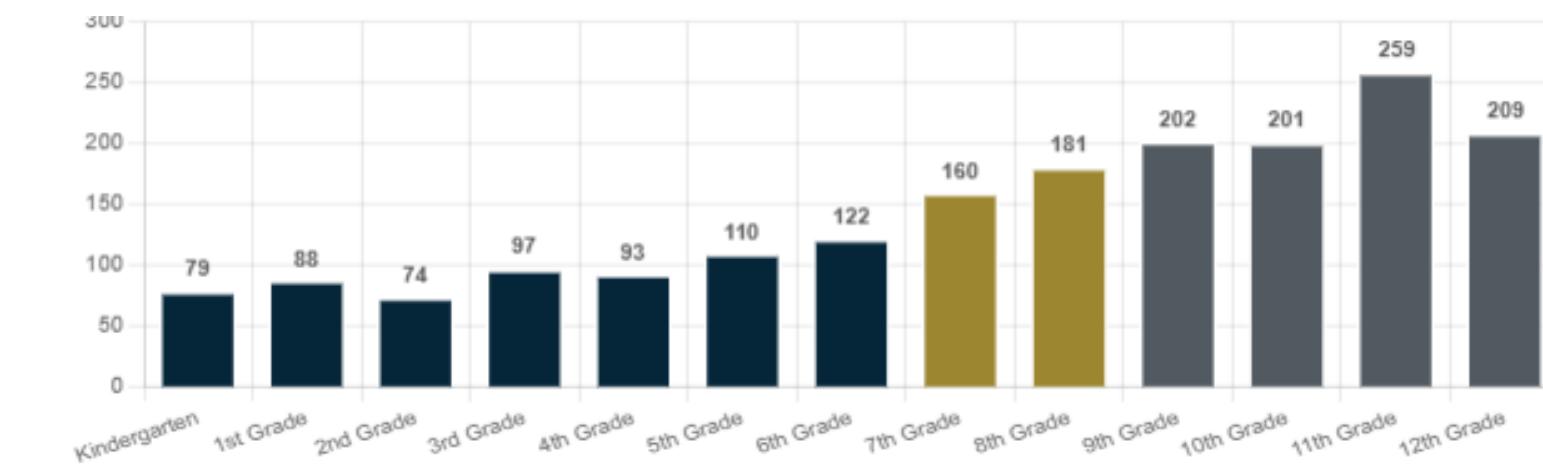
MOY Acadience Data



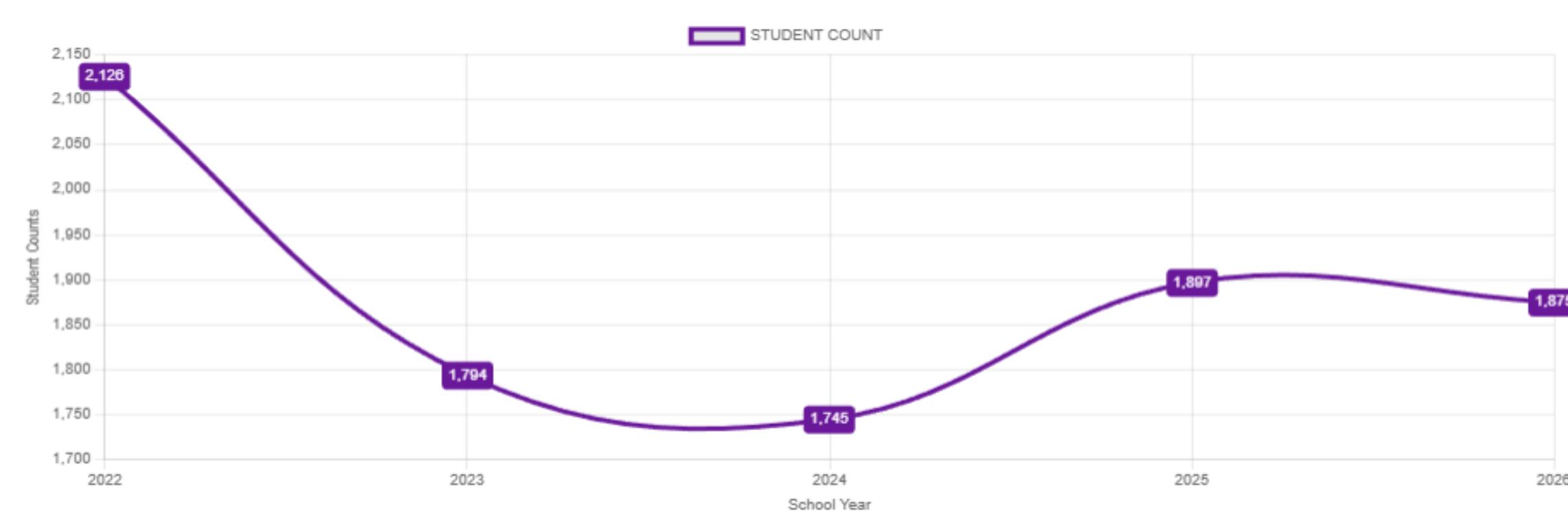
Enrollment At a Glance

1875

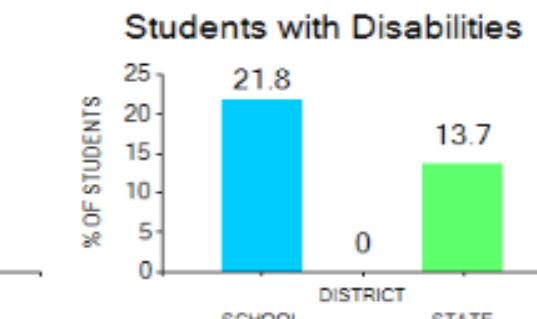
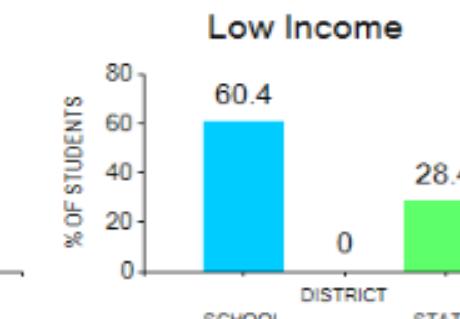
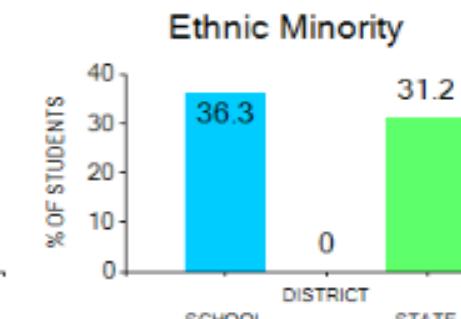
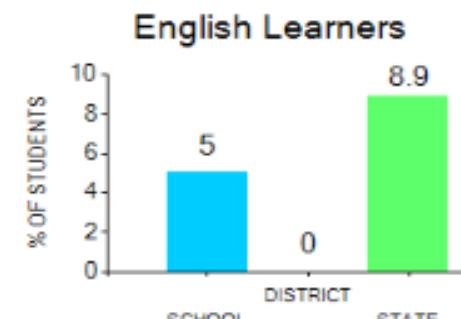
STUDENTS ENROLLED



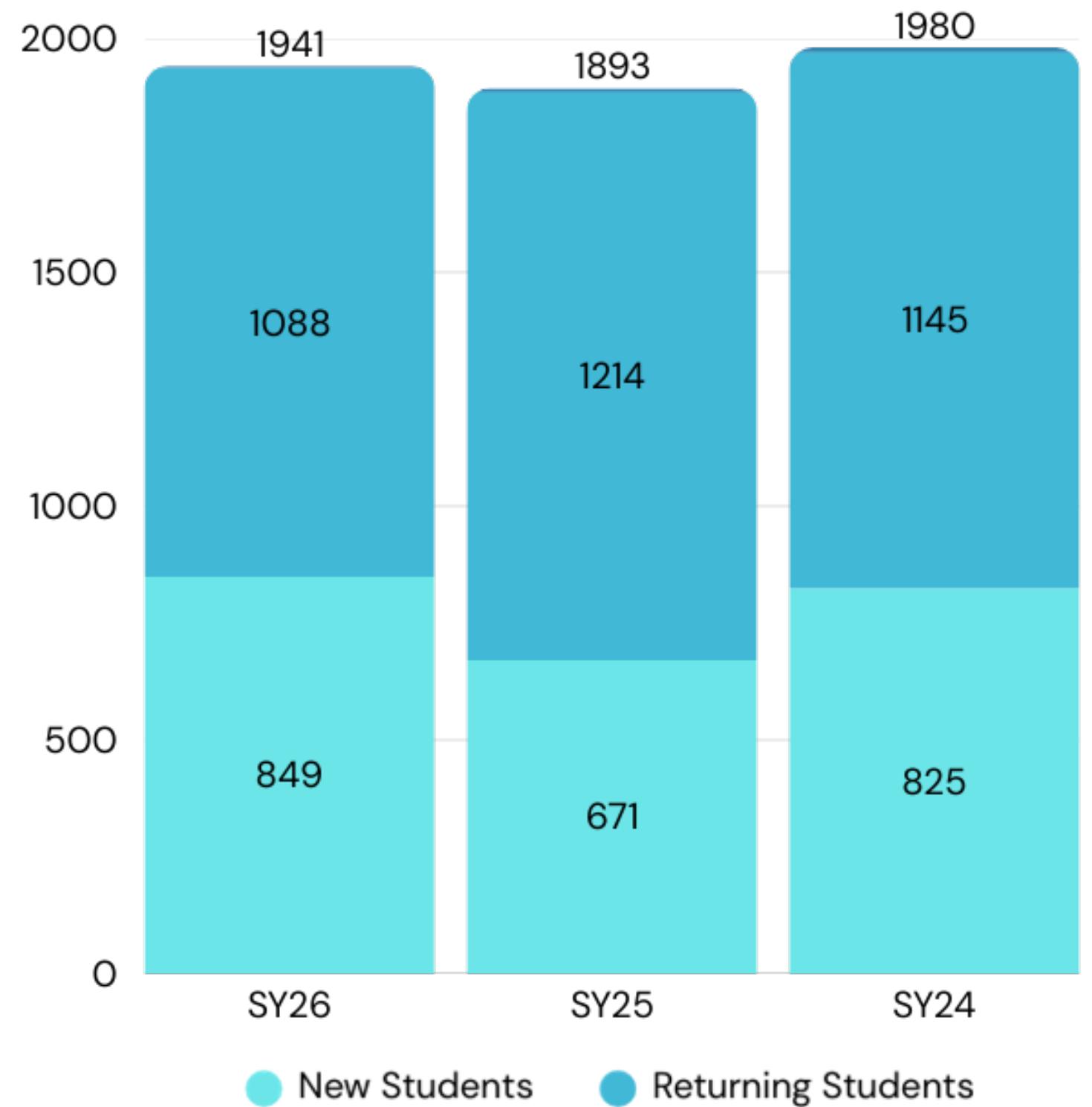
Fall School Enrollment



Fall School Enrollment shows the total number of students enrolled at the school on October 1st of each of the last five years. This provides a consistent annual snapshot of the school's student population, revealing patterns of growth, stability, or decline over time.

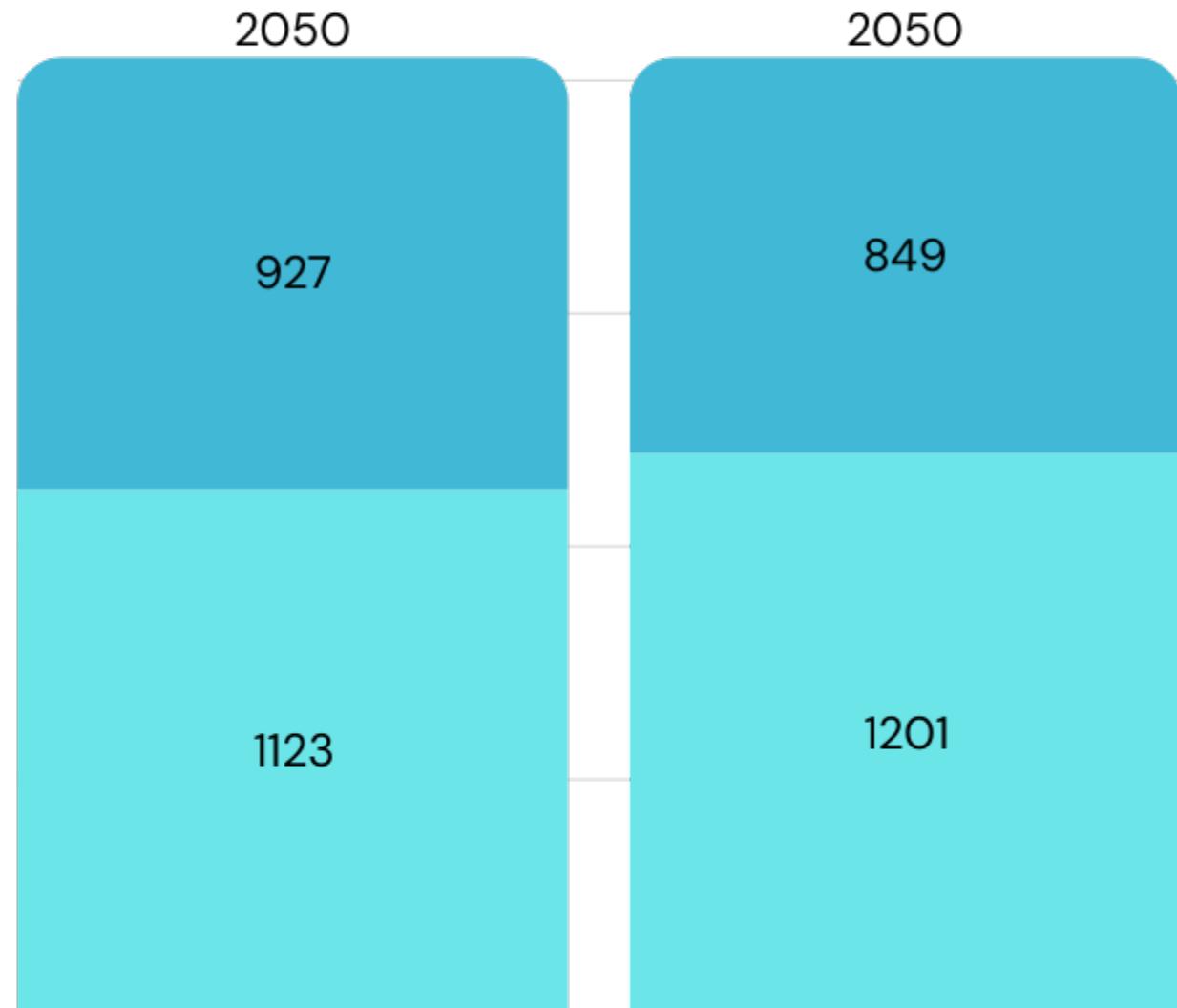


Current and Prior Year Enrollments



Enrollment Scenarios

● Returning ● New



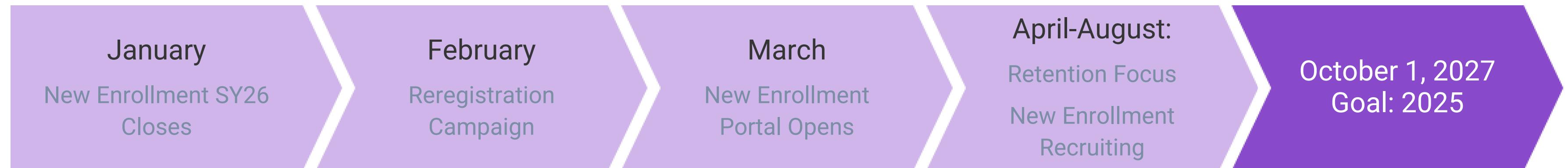
CONSERVATIVE APPROACH

This scenario anticipates **58% retention**, resulting in approximately **1,123 returning students**. To maintain growth, we will need around **927 new students** to meet our capacity.

OPTIMISTIC APPROACH

In this scenario, we project a **62% retention rate**, estimating about **1,201 returning students**. This allows for approximately **849 new students** needed to reach our enrollment cap.

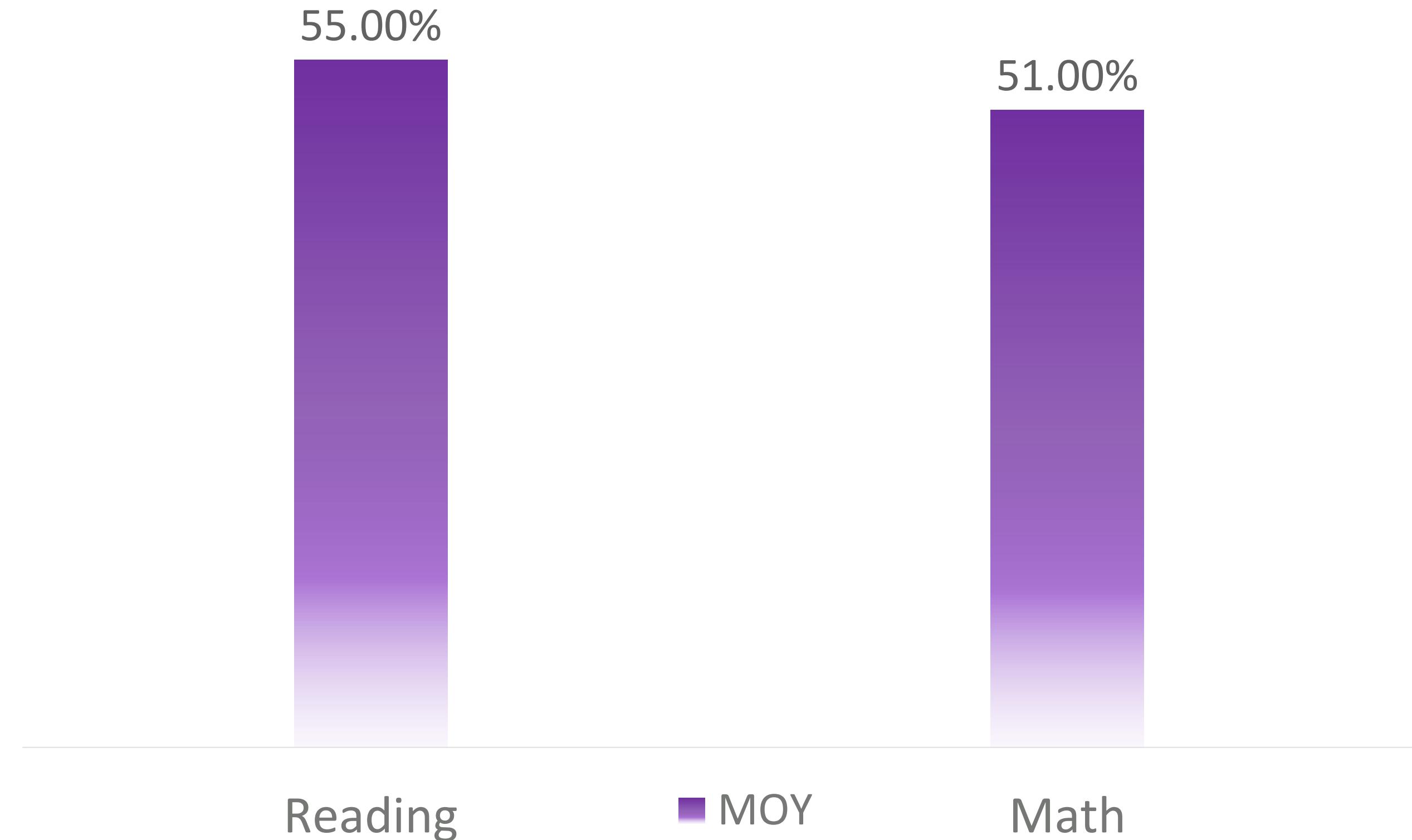
Enrollment Timeline





Mid-Year Acadience Data

Mid-Year Academic Growth Overview (FAY Students Only)



The Pattern Behind The Numbers



- Early grades are strong in both subjects.
- Reading remains consistent as rigor increases.
- Math growth declines as content becomes more complex.

Acadience Teacher Celebrations

Acadience Celebrations

60% Typical + Growth in Math



- Kylie G 67%
- Amy B 70%
- Mykayla H 71%
- Amber M 75%
- Jaden H 77%
- Terence D 63%

60% Typical + Growth in Reading

- Mykayla H 65%
- Jaden H 64%
- Amber M 75%
- Christi H 77%
- Kristen P 74%
- Kristen G 62%
- Amber H 79%

USBE Certificate of Recognition

Certificate of Recognition

*In recognition of your dedication to literacy, achieving a **20% increase** in students reading on grade level one during the 2024–2025 school year. Your efforts support every student in building strong foundational skills for a lifetime of learning.*

Julie Clark

P-12 English Language Arts Coordinator
Utah State Board of Education



Utah State Board of Education

October 27, 2025

Awarded on this Date

Data Appendix: Acadience Reading Growth YOY

MOY 24-25					MOY 25-26							Trend YOY
	# took test	# of FAY	Made Growth	Growth		Total # of students	# took test	# of FAY	Made Growth	Growth		
Kindergarten	66	59	31	53%	Kindergarten	79	71	67	28	42%	↓	
1st	70	62	36	58%	1st	92	83	78	58	74%	↑	
2nd	69	63	30	48%	2nd	72	67	65	25	38%	↓	
3rd	77	68	32	47%	3rd	97	90	83	46	55%	↑	
4th	71	69	34	49%	4th	88	86	85	45	53%	↑	
5th	91	85	52	61%	5th	100	94	93	58	62%	↑	
Grand Total	444	406	215	53%	Grand Total	528	491	471	260	55%	↑	
1st-3rd Growth	51%		1st-3rd Growth		57%							

Data Appendix: Acadience Math Growth

MOY 24-25					MOY 24-25						
	# took test	# of FAY	Made Growth	Growth		Total # of students	# took test	# of FAY	Made Growth	Growth	Trend YOY
Kindergarten	66	59	34	58%	Kindergarten	79	71	67	45	67%	↑
1st	69	61	35	57%	1st	92	83	78	53	68%	↑
2nd	69	63	37	60%	2nd	72	67	65	34	52%	↓
3rd	77	68	33	49%	3rd	97	89	82	32	40%	↓
4th	72	70	25	37%	4th	88	85	84	29	35%	↓
5th	91	85	31	36%	5th	100	94	93	45	48%	↑
Grand Total	444	406	195	53%	Grand Total	528	489	469	238	51%	↓
	1st-3rd Growth	53%				1st-3rd Growth	53%				

Data Appendix: Reading Composite Proficiency (FAY only)

BOY 25-26					MOY 25-26					
	Total # of students	# took test	at/above benchmark	% proficient	Total # of students	# took test	# of FAY	at/above benchmark	% proficient	Trending since BOY
Kindergarten	80	72	20	28%	79	71	67	20	30%	↑
1st	88	84	25	30%	92	83	78	41	53%	↑
2nd	75	68	37	54%	72	67	65	31	48%	↓
3rd	97	87	36	41%	97	90	83	25	30%	↓
4th	95	85	37	44%	88	86	85	37	44%	→
5th	112	95	47	49%	100	94	93	48	52%	↑
Grand Total	547	491		41%	528	491			43%	↑
Subtract 1%	12				14					
Completion %	92%				Completion %	96%				
					opt out	2				

Data Appendix: Reading Growth (FAY only)

MOY 25-26					
	Total # of students	# took test	# of FAY	Made Growth	Growth
Kindergarten	79	71	67	28	42%
1st	92	83	78	58	74%
2nd	72	67	65	25	38%
3rd	97	90	83	46	55%
4th	88	86	85	45	53%
5th	100	94	93	58	62%
Grand Total	528	491	471	260	55%

Data Appendix: Math Composite Proficiency (FAY only)

	BOY 25-26				Total # of students	MOY 25-26				Trending since BOY
	Total # of students	# took test	at/above benchmark	% proficient		# took test	# of FAY	at/above benchmark	% proficient	
Kindergarten	80	71	25	35%	79	71	67	36	54%	↑
1st	88	84	27	32%	92	83	78	35	45%	↑
2nd	75	68	24	35%	72	67	65	22	34%	↓
3rd	97	87	18	21%	97	89	82	17	21%	↑
4th	95	83	10	12%	88	85	84	9	11%	↓
5th	112	94	22	23%	100	94	93	22	24%	↑
Grand Total	547	487		26%	528	489	469	141	30%	↑
Subtract 1%	12				Subtract 1%	14				
Completion %	91%				Completion %	96%				
					opt out	4				

Data Appendix: Math Growth (FAY only)

MOY 24-25					
	Total # of students	# took test	# of FAY	Made Growth	Growth
Kindergarten	79	71	67	45	67%
1st	92	83	78	53	68%
2nd	72	67	65	34	52%
3rd	97	89	82	32	40%
4th	88	85	84	29	35%
5th	100	94	93	45	48%
Grand Total	528	489	469	238	51%



November 21, 2025

To the Board of Directors
Utah Virtual Academy
North Salt Lake, Utah

We have audited the financial statements of Utah Virtual Academy as of and for the year ended June 30, 2025, and have issued our report thereon dated November 21, 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 its 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 Utah Virtual 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 November 21, 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 Utah Virtual 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 estimate 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.

The following summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Overstatement of accounts payable	\$41,933
Overstatement of management services expense	\$(41,933)

The effect of these uncorrected misstatements as of and for the year ended June 30, 2025, is an understatement of net position of approximately \$41,933.

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 November 21, 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 Utah Virtual 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 conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Utah Virtual Academy's auditors.

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



Ogden, Utah

Financial Statements

June 30, 2025

Utah Virtual 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	25
Notes to Required Supplementary Information	27
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</i>	
<i>Standards</i>	28
Independent Auditor's Report on Compliance and Report on Internal Control over Compliance as	
Required by the <i>State Compliance Audit Guide</i>	30



Independent Auditor's Report

The Board of Directors
Utah Virtual Academy
Murray, 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 Utah Virtual 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 November 21, 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.



Ogden, Utah
November 21, 2025

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

FINANCIAL HIGHLIGHTS

During fiscal year 2025, the School saw an approximate 8.6% increase in total revenues (local, state, and federal). This increase was largely due to an increase in student enrollment, which saw an increase of 152 students, or 8.7%, from October 1, 2023, to October 1, 2024. Enrollment growth was complemented by a 6.2% increase in per-pupil funding through the Weighted Pupil Unit (WPU) and Local Replacement Fund (LRF) from the previous year. Additionally, the School benefited from improved interest income from their Public Treasurers' Investment Fund (PTIF) account.

The Head of School and Board of Directors (Board) continue to monitor the budget and spending on a monthly basis, as well as the School's enrollment, to ensure financial stability.

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. For the School, it serves as a positive indicator, demonstrating a strong and stable financial position.

	2025	2024
Assets		
Current and other assets	\$ 17,335,897	\$ 16,330,417
Capital assets	<u>1,144,230</u>	<u>476,057</u>
Total assets	<u><u>\$ 18,480,127</u></u>	<u><u>\$ 16,806,474</u></u>
Liabilities		
Current and other liabilities	\$ 1,931,951	\$ 2,672,242
Long-term liabilities	<u>551,913</u>	<u>287,092</u>
Total liabilities	<u><u>2,483,864</u></u>	<u><u>2,959,334</u></u>
Net Position		
Net investment in capital assets	592,317	188,965
Restricted	592,226	461,539
Unrestricted	<u>14,811,720</u>	<u>13,196,636</u>
Total net position	<u><u>\$ 15,996,263</u></u>	<u><u>\$ 13,847,140</u></u>

A portion of the School's net position is the investments in capital assets (i.e., furniture and equipment, software, capital improvements, and right-to-use leased office space) 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 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 97% of its governmental activities for the year ended June 30, 2025. The School had total revenue of \$27,044,685 and total expenses of \$24,895,562, during the year ended June 30, 2025. The School had an increase in net position of \$2,149,123 during the year ended June 30, 2025. The increase in net position can be attributed to increased enrollment and increased state funding compounded with efficient and effective budgeting and monitoring of finances by the Board and Head of School.

	2025	2024	Change
Revenue			
Program revenue			
State and federal aid	\$ 26,358,911	\$ 24,340,932	\$ 2,017,979
Operating grants and contributions	11	-	11
Earnings on investments	685,480	568,267	117,213
Other local revenue	283	157	126
Total revenue	27,044,685	24,909,356	2,135,329
Expenses			
Instructional	12,602,357	11,201,765	1,400,592
Support services			
Students	7,431,132	7,113,049	318,083
Staff assistance	597,501	545,235	52,266
General	32,179	22,300	9,879
School administration	1,867,524	1,769,850	97,674
Central services	2,068,449	1,760,999	307,450
Operation and maintenance of facilities	272,933	155,250	117,683
Interest and other costs	23,487	15,928	7,559
Total expenses	24,895,562	22,584,376	2,311,186
Change in Net Position	\$ 2,149,123	\$ 2,324,980	\$ (175,857)

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 \$15,403,946, which is an increase of \$1,745,771 from the prior year. The increase in general fund balance is a result of careful budget management by the Board and Head of the School.

Expenditures for general School purposes totaled \$25,727,679, which is an increase of \$3,164,408 from the prior year. The increase in expenditures is primarily attributable to increases in salaries and benefits to remain competitive, along with the costs of a new lease agreement, minor renovations, and furnishings for the new St. George Administrative office.

General fund salaries totaled \$12,004,767, while the associated fringe benefits of retirement, social security, unemployment, workers compensation, health, dental, and vision added \$3,019,440 to arrive at 58% 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 \$539,378 less than the amended budget. The final fiscal year 2025 amended budget was prepared diligently, resulting in an overall variance of just 2.0% between the amended budget and actual expenditures. This margin demonstrates the administration's strong financial oversight and ability to effectively manage financial obligations.

Capital Assets

The School has invested \$1,797,484 in capital assets, primarily in right-to-use leased office space. The total accumulated depreciation and amortization on these assets amounts to \$653,254. There were capital asset additions of \$913,059 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 lease liabilities for leased office space. See Note 4 to the financial statements for more information about long-term debt.

Requests for Information

This financial report is designed to provide our 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 310 E 4500 S Suite 620, Murray, UT 84107, or by phone at 866-788-0364.

Utah Virtual Academy
Statement of Net Position
June 30, 2025

	<u>Governmental Activities</u>
Assets	
Cash and investments	\$ 16,879,205
State receivables	211,759
Federal receivables	196,003
Other receivables	10,134
Prepaid expenses	38,796
Capital assets (net of accumulated depreciation and amortization)	<u>1,144,230</u>
 Total assets	 <u>18,480,127</u>
Liabilities	
Accounts payable	143,633
Accrued liabilities	1,788,318
Long-term liabilities	
Due within one year - lease liabilities	132,211
Due in more than one year - lease liabilities	<u>419,702</u>
 Total liabilities	 <u>2,483,864</u>
Net Position	
Net investment in capital assets	592,317
Restricted for	
School land trust	12,321
Educator professional time	579,905
Unrestricted	<u>14,811,720</u>
 Total net position	 <u>\$ 15,996,263</u>

Utah Virtual Academy
Statement of Activities
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	\$ 12,602,357	\$ -	\$ 15,032,045	\$ 2,429,688
Support services				
Students	7,431,132	-	-	(7,431,132)
Staff assistance	597,501	-	-	(597,501)
General	32,179	-	-	(32,179)
School administration	1,867,524	-	-	(1,867,524)
Central services	2,068,449	-	-	(2,068,449)
Operation and maintenance				
of facilities	272,933	-	-	(272,933)
Interest and other costs	23,487	-	-	(23,487)
Total governmental activities	\$ 24,895,562	\$ -	\$ 15,032,045	(9,863,517)
<i>General Revenue</i>				
Grants and contributions not restricted to specific programs				
State aid				11,326,877
Local revenue				283
Interest earnings				685,480
			Total general revenue	12,012,640
<i>Change in Net Position</i>				2,149,123
<i>Net Position, Beginning of Year</i>				13,847,140
<i>Net Position, End of Year</i>				\$ 15,996,263

Utah Virtual Academy
 Balance Sheet – Governmental Funds
 June 30, 2025

	<u>General</u>
Assets	
Cash and investments	\$ 16,879,205
State receivables	211,759
Federal receivables	196,003
Other receivables	10,134
Prepaid expenses	<u>38,796</u>
 Total assets	 <u>\$ 17,335,897</u>
 Liabilities and Fund Balance	
 Liabilities	
Accounts payable	\$ 143,633
Accrued liabilities	<u>1,788,318</u>
 Total liabilities	 <u>1,931,951</u>
 Fund Balance	
Nonspendable	
Prepaid expenses	38,796
Restricted for	
School land trust	12,321
Educator professional time	579,905
Unassigned	<u>14,772,924</u>
 Total fund balance	 <u>15,403,946</u>
	 <u>\$ 17,335,897</u>

Utah Virtual Academy

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

June 30, 2025

Total Fund Balance - Governmental Funds \$ 15,403,946

The cost of capital assets (furniture and equipment, software, capital improvements, and right-to-use leased office space) 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 and amortization expense) to the various program reported as governmental activities in the Statement of Activities. Because depreciation and amortization expense does not affect financial resources, it is not reported in government funds.

Costs of capital assets	1,797,484
Depreciation and amortization expense to date	<u>(653,254)</u>
	1,144,230

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	(551,913)
Lease liabilities	<u>(551,913)</u>
Net Position	\$ 15,996,263

Utah Virtual Academy

Statement of Revenue, Expenditures, and Changes in Fund Balance – Governmental Funds
Year Ended June 30, 2025

	<u>General</u>
Revenue	
State aid	\$ 24,350,617
Federal aid	2,008,294
Earnings on investments	685,480
Other local sources	294
	<u>27,044,685</u>
Total revenue	<u>27,044,685</u>
Expenditures	
Instructional	<u>12,602,357</u>
Support services	
Students	7,431,132
Staff assistance	597,501
General	32,179
School administration	1,867,524
Central services	2,068,449
Operation and maintenance of facilities	28,047
	<u>12,024,832</u>
Total support services	<u>12,024,832</u>
Non-instructional	
Capital outlay	<u>913,059</u>
Debt service	
Principal	163,944
Interest and other costs	23,487
	<u>187,431</u>
Total debt service	<u>187,431</u>
	<u>25,727,679</u>
Total expenditures	<u>25,727,679</u>
Excess of Revenue Over Expenditures	1,317,006
Other Financing Sources	
Proceeds from lease liability	<u>428,765</u>
Net Change in Fund Balance	1,745,771
Fund Balance, Beginning of Year	<u>13,658,175</u>
Fund Balance, End of Year	<u>\$ 15,403,946</u>

Utah Virtual Academy

Reconciliation of Governmental Funds Statement of Revenue, Expenditures,

and Changes in Fund Balance to the Statement of Activities

Year Ended June 30, 2025

Total Net Change in Fund Balance - Governmental Funds \$ 1,745,771

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 and amortization expense. This is the amount by which capital outlay exceeded depreciation and amortization expense during the fiscal year:

Capital outlay	913,059
Depreciation and amortization expense	<u>(244,886)</u>
	668,173

The governmental funds report repayment of long-term liability payments as expenditures. 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 long-term liabilities and related items is as follows:

Repayment of lease liabilities principal	163,944
Proceeds from lease liability	<u>(428,765)</u>
	<u>(264,821)</u>
Change in Net Position of Governmental Activities	\$ 2,149,123

Note 1 - Summary of Significant Accounting Policies

Utah Virtual Academy (the School) was formed in 2007 and is a nonprofit institution organized under the nonprofit corporation laws of the State of Utah. The School was organized by a group of parents, teachers, and business professionals to provide an educational opportunity that was not governed by the local school district. The School was founded on the premise that parents, as partners in the learning process, lead to success for each child. Every parent is asked to be involved with the school either through committees or through 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 (generally 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 of June 30, 2025.

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:

Furniture and equipment	7 years
Software	3 Years
Capital improvements	20 years

Right-to-use leased assets are recognized at the lease commencement date and represent the School's right to use an underlying asset for the lease term. Right-to-use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right-to-use leased assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method. The amortization period is five years.

Leases

The School is a lessee for a non-cancellable lease of office space. At the commencement of a lease, the School initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease assets is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the School determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The School uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the School generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the non-cancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the School is reasonably certain to exercise.

The School monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease assets and liabilities if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

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 Head of the School or their 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/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		\$ 250,000	
Uninsured and not collateralized		<u>2,480,887</u>	
 Total balance of deposits		<u>\$ 2,730,887</u>	
Investments	Rating	Fair Value	Investment Maturities
PTIF	Unrated	<u>\$ 14,148,318</u>	Less than 1 year
 Total cash and investments		<u>\$ 16,879,205</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.

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	\$ 14,148,318	\$ -	\$ 14,148,318

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.

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				
Furniture and equipment	\$ 86,206	\$ 415,041	\$ -	\$ 501,247
Software	-	34,903	-	34,903
Capital improvements	178,440	34,350	-	212,790
Right-to-use leased office space	619,779	428,765	-	1,048,544
 Total capital assets	 884,425	 913,059	 -	 1,797,484
 Less accumulated depreciation and amortization				
Furniture and equipment	(23,604)	(71,606)	-	(95,210)
Software	-	(4,986)	-	(4,986)
Capital improvements	(18,992)	(10,640)	-	(29,632)
Right-to-use leased office space	(365,772)	(157,654)	-	(523,426)
 Total accumulated depreciation and amortization	 (408,368)	 (244,886)	 -	 (653,254)
 Total capital assets, net	 \$ 476,057	 \$ 668,173	 \$ -	 \$ 1,144,230

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

Note 4 - Leases

A summary of activity for the lease liabilities is as follows:

	Balance at June 30, 2024	Additions	Deletions	Balance at June 30, 2025	Due Within One Year
Lease liabilities	\$ 287,092	\$ 428,765	\$ (163,944)	\$ 551,913	\$ 182,113

In July 2021, the School entered into an agreement to lease office space for 60 months. An initial lease liability was recorded in the amount of \$619,779. As of June 30, 2025, the value of the lease liability was \$154,881. Under the terms of the lease, the School pays monthly base fees of \$10,572, increasing 3.0% annually on the anniversary of the agreement. The right-to-use asset is being amortized over a period of 5 years. The value of the right-to-use asset as of June 30, 2025, was \$619,779 and had accumulated amortization is \$487,696. The School used a discount rate of 4.50% based on an estimated incremental borrowing rate.

In September 2024, the School entered into an agreement to lease additional office space for 120 months. An initial lease liability was recorded in the amount of \$428,765. As of June 30, 2025, the value of the lease liability was \$397,032. Under the terms of the lease, the School pays monthly base fees of \$4,500. The right-to-use asset is being amortized over a period of 10 years. The value of the right-to-use asset as of June 30, 2025, was \$428,765 and had accumulated amortization is \$35,730. The School used a discount rate of 4.50% based on an estimated incremental borrowing rate.

Remaining obligations associated with these leases are as follows:

Years Ending June 30,	Principal	Interest	Total
2026	\$ 182,113	\$ 18,615	\$ 200,728
2027	53,196	13,061	66,257
2028	42,587	11,413	54,000
2029	39,179	9,821	49,000
2030	39,676	8,324	48,000
2031-2035	195,162	16,839	212,001
Total	\$ 551,913	\$ 78,073	\$ 629,986

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 97% 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 a third-party service provider 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 5% of eligible contributions. The School made matching contributions of \$415,673 during the year ended June 30, 2025.

Required Supplementary Information
June 30, 2025

Utah Virtual Academy

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
Revenue				
State aid	\$ 22,020,485	\$ 23,814,983	\$ 24,350,617	\$ 535,634
Federal aid	1,487,887	1,913,710	2,008,294	94,584
Earnings on investments	350,000	675,000	685,480	10,480
Other local sources	-	-	294	294
Total revenue	23,858,372	26,403,693	27,044,685	640,992
Expenditures				
Instructional	17,237,956	13,357,213	12,602,357	754,856
Support services				
Students	2,365,937	7,434,179	7,431,132	3,047
Staff assistance	310,693	378,518	597,501	(218,983)
General	-	48,285	32,179	16,106
School administration	1,503,462	1,690,401	1,867,524	(177,123)
Central services	1,928,490	2,064,829	2,068,449	(3,620)
Operation and maintenance of facilities	131,676	153,140	28,047	125,093
Facilities acquisition and construction	-	35,000	-	35,000
Total support services	6,240,258	11,804,352	12,024,832	(220,480)
Non-instructional				
Capital outlay	-	913,059	913,059	-
Debt service				
Principal	132,211	182,211	163,944	18,267
Interest	10,222	10,222	23,487	(13,265)
Total debt service	142,433	192,433	187,431	5,002
Total expenditures	23,620,647	26,267,057	25,727,679	539,378

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
Excess of Revenue				
Over Expenditures	237,725	136,636	1,317,006	1,180,370
Other Financing Sources				
Proceeds from lease liability	-	-	428,765	428,765
Net Change in Fund Balance	<u>\$ 237,725</u>	<u>\$ 136,636</u>	<u>\$ 1,745,771</u>	<u>\$ 1,609,135</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 Head of School 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 Head of School 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
Utah Virtual 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
Utah Virtual Academy
Murray, 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 Utah Virtual 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 November 21, 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 or significant deficiencies. 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 that reads "Eide Bailly LLP". The signature is fluid and cursive, with "Eide" and "Baily" connected by a single stroke, and "LLP" in a smaller, separate area.

Ogden, Utah
November 21, 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
Utah Virtual Academy
Murray, Utah

Report on Compliance

We have audited Utah Virtual 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 the 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.

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, 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.

A handwritten signature in black ink that reads "Eddie Sallee LCP". The signature is fluid and cursive, with "Eddie" and "Sallee" connected, and "LCP" in a smaller, separate block.

Ogden, Utah
November 21, 2025



December 22, 2025

To the Board of Directors
Utah Virtual Academy
Syracuse, Utah

We have audited the financial statements of Utah Virtual Academy as of and for the year ended June 30, 2025, and have issued our report thereon dated November 21, 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* and our Compliance Audit under the Uniform Guidance

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 and to express an opinion on whether Utah Virtual Academy complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Utah Virtual Academy's major federal programs. Our audit of the financial statements and major program compliance does not relieve you or management of its 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 internal control of Utah Virtual Academy solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of Utah Virtual Academy's major federal program compliance, is to express an opinion on the compliance for each of Utah Virtual Academy's major federal programs based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the Utah Virtual Academy's internal control over compliance.

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 November 21, 2025. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with the Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated December 22, 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, and our firm 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 Utah Virtual 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

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. There were no financial statement disclosures that we consider to be particularly sensitive or involve significant judgement.

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.

The following summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Overstatement of accounts payable	\$41,933
Overstatement of management services expense	\$(41,933)

The effect of these uncorrected misstatements as of and for the year ended June 30, 2025, is an understatement of net position of \$41,933.

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 December 22, 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 Utah Virtual Academy, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Utah Virtual Academy's auditors.

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

Ogden, Utah

Federal Awards Reports in Accordance
with the Uniform Guidance
June 30, 2025

Utah Virtual 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 <i>Government Auditing Standards</i>	1
Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3
Schedule of Expenditures of Federal Awards	6
Notes to Schedule of Expenditures of Federal Awards	7
Schedule of Findings and Questioned Costs	8



**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
Utah Virtual Academy
Murray, 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 Utah Virtual 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 have issued our report thereon dated November 21, 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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.



Ogden, Utah
November 21, 2025



Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

The Board of Directors
Utah Virtual Academy
North Ogden, Utah

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Utah Virtual Academy's (the School) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the School's major federal program for the year ended June 30, 2025. The School's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2025.

Basis for Opinion on the Major Federal Program

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

We are required to be independent of the 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 on compliance for the major federal program. 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 requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the School's federal 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 Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements 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 major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the 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 Uniform Guidance, 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.

Report on Internal Control over Compliance

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

combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

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

We have audited the financial statements of the governmental activities and the major fund of 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. We issued our report thereon dated November 21, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Ogden, Utah
December 22, 2025

Utah Virtual Academy
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Expenditures
U.S. Department of Education			
Passed Through the Utah State Office of Education:			
Special Education Cluster			
Special Education Grants to States	84.027	H027A240059	\$ 406,533
Total Special Education Cluster			<u>406,533</u>
Title I Grants to Local Educational Agencies	84.010	S010A240044	349,840
Supporting Effective Instruction State Grants	84.367	S367A240042	80,089
Student Support and Academic Enrichment Program	84.424	S424A240046	29,089
Education Stabilization Funds			
COVID-19 Elementary and Secondary School Education Relief III	84.425D	S425U210032	1,142,742
Total Education Stabilization Funds			<u>1,142,742</u>
Total U.S. Department of Education			
Total Federal Financial Assistance			
			<u><u>\$ 2,008,293</u></u>

Utah Virtual Academy
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Utah Virtual Academy (the School) under programs of the federal government for the year ended June 30, 2025. The information is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Utah Virtual Academy, it is not intended to and does not present the financial position, changes in net position, or changes in fund balance of Utah Virtual Academy.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Note 3 - Indirect Cost Rate

The School has not elected to use the de minimis cost rate.

Utah Virtual Academy
Schedule of Findings and Questioned Costs
Year Ended June 30, 2025

Section I – Summary of Auditor's Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516 (a):	No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>Federal Financial Assistance Listing</u>
Special Education Cluster Special Education Grants to States	84.027
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

Utah Virtual Academy
Schedule of Findings and Questioned Costs
Year Ended June 30, 2025

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None

UTVA – Board of Directors Meeting

Financial Package Updates

Thursday, January 8, 2026

Items of Note:

Financial Items

- December 2025 Financials are included. We are 50% of the way through the year.
- Overall revenues are slightly ahead of schedule at 51.1%
 - Revenue from local sources are at 69.4%, mainly due to interest income on the PTIF, earning roughly \$50,000 last month. Current PTIF interest rates are roughly 4.0%.
 - Federal revenues will start to flow in over the next couple of months, now that applications are approved.
- Overall expenses are at 43.0%, there are currently 4 categories that are higher than 50%:
 - 300 Purchased Prof & Technical Services 50.5% - this is mainly due to employee training and annual subscription costs.
 - 400 Purchased Property Services 52.4%- this is due rental of land of buildings, this amount gets moved to the 800s when we do our final entries.
 - 500 Other Purchased Services 53.8%- this is due the annual liability insurance payment.
 - 600 Supplies & Materials 55.7% - mainly attributed to the iPad summer purchase.
- Current Net Income of \$2.1 million, which is a very solid start to the first half of the fiscal year.
- Overall cash is down about \$270,000 compared to this time last year.

Allotments for Acceptance

- November 2025 state allotment \$2,136,671.22
- December 2025 state allotment \$1,952,019.47

Invoice(s) for Approval (over \$25,000):

- None at this time

Contract(s) for approval at this time:

- None at this time
- **K-12 Management**
 - January 2026 Invoice: \$650,778.19
- **AW Services**
 - January 2026 Invoice: \$42,822.42

Utah Virtual Academy

Statement of Activities

Created on January 01, 2026
For Prior Month

	Annual	Year-to-Date		
	June 30, 2026	December 31, 2025		
	Budget	Actual	% of Budget	
Net Income				
Income				
Revenue From Local Sources	475,000	329,687	69.4 %	
Revenue From State Sources	25,182,903	13,149,628	52.2 %	
Revenue From Federal Sources	697,781	0	0.0 %	
Total Income	26,355,684	13,479,315	51.1 %	
Expenses				
Instruction/Salaries				
0121 - Salaries - Principals and Assistants	991,969	331,869	33.5 %	
0131 - Salaries - Teachers	10,012,233	3,694,805	36.9 %	
0132 - Salaries - Substitute Teachers	20,000	7,923	39.6 %	
0142 - Salaries - Guidance Personnel	475,697	138,104	29.0 %	
0152 - Salaries - Secretarial and Clerical Personnel	435,544	115,051	26.4 %	
0161 - Salaries - Teacher Aides and Para-Professionals	880,748	426,411	48.4 %	
0184 - Salaries – Administrative Technology Personnel	145,543	29,540	20.3 %	
Total Instruction/Salaries	12,961,734	4,743,703	36.6 %	
Employee Benefits				
0220 - Social Security	941,304	371,285	39.4 %	
0230 - Local Retirement	438,317	156,200	35.6 %	
0240 - Group Insurance	1,473,884	598,593	40.6 %	
0270 - Industrial Insurance	34,094	12,085	35.4 %	
0280 - Unemployment Insurance	224,493	37,499	16.7 %	
Total Employee Benefits	3,112,092	1,175,662	37.8 %	
Purchased Prof & Tech Serv				
0320 - Professional - Educational Services	1,048,515	517,481	49.4 %	
0330 - Professional Employee Training and Development	150,000	95,574	63.7 %	
0340 - Other Professional Services	229,310	94,316	41.1 %	
0345 - Business Services	1,577,226	760,165	48.2 %	
0349 - Purchased Legal Services	10,000	0	0.0 %	
0350 - Technical Services	114,000	111,585	97.9 %	
Total Purchased Professional & Technical Services	3,129,051	1,579,121	50.5 %	
Purchased Property Services				
0410 - Utility Services	8,500	3,390	39.9 %	
0423 - Custodial Services	1,000	0	0.0 %	
0430 - Repairs & Maintenance Services	1,000	923	92.3 %	
0440 - Rentals	8,100	6,115	75.5 %	
0441 - Rental of Land & Buildings	100,000	102,461	102.5 %	
0442 - Rental of Equipment & Vehicles	20,000	7,409	37.0 %	
0443 - Rental of Computers & Related Equipment	717,276	327,904	45.7 %	
Total Purchased Property Services	855,876	448,202	52.4 %	
Other Purchased Services				
0518 - Student Day Trips/Field Trips (includes Admission Charges)	5,000	0	0.0 %	
0522 - Liability Insurance	83,901	87,865	104.7 %	
0530 - Communication (Telephone & Other)	137,244	55,529	40.5 %	
0540 - Advertising	2,000	0	0.0 %	
0561 - Student Tuition to other LEAs In State	5,000	2,470	49.4 %	
0580 - Travel/Per Diem	255,636	117,187	45.8 %	
Total Other Purchased Services	488,781	263,051	53.8 %	
Supplies & Materials				
0610 - General Supplies	1,209,124	589,674	48.8 %	

Utah Virtual Academy

Statement of Activities

Created on January 01, 2026
For Prior Month

	Annual	Year-to-Date	% of Budget
	June 30, 2026	December 31, 2025	
	Budget	Actual	
0610-001 - Furniture and Fixtures (not capitalized)	15,000	9,045	60.3 %
0641 - Textbooks	10,000	1,708	17.1 %
0642 - E-Textbooks / Online Curriculum	4,117,335	2,086,489	50.7 %
0650 - Supplies - Technology Related	100,000	318,640	318.6 %
0670 - Software	125,000	100,476	80.4 %
0680 - Maintenance Supplies and Materials	1,000	0	0.0 %
Total Supplies & Materials	5,577,459	3,106,032	55.7 %
Debt Services & Miscellaneous			
0810 - Dues and Fees	30,000	20,381	67.9 %
0831 - Interest on Leases	4,059	0	0.0 %
0841 - Lease Redemption of Principal	190,671	0	0.0 %
Total Debt Services & Miscellaneous	224,730	20,381	9.1 %
Total Expenses	26,349,723	11,336,152	43.0 %
Total Net Income	5,961	2,143,163	35,954.6 %

Utah Virtual Academy
Statement of Financial Position
 Created on January 01, 2026
 For Prior Month

	Period Ending 12/31/2025 Actual	Period Ending 12/31/2024 Actual
Assets & Other Debits		
Current Assets		
Operating Cash		
Cash	2,617,187	4,517,247
Investments	14,963,087	13,333,761
Operating Cash	<u>17,580,274</u>	<u>17,851,008</u>
Accounts Receivables		
8139 - Other Receivables	10,910	8,370
Total Accounts Receivables	<u>10,910</u>	<u>8,370</u>
Other Current Assets	10	0
Total Current Assets	<u>17,591,194</u>	<u>17,859,378</u>
Net Assets		
Fixed Assets	1,797,484	884,425
Depreciation	(653,253)	(408,368)
Total Net Assets	<u>1,144,231</u>	<u>476,057</u>
Total Assets & Other Debits	<u>18,735,425</u>	<u>18,335,435</u>
Liabilities & Fund Equity		
Current Liabilities		
44,087	1,256,301	
551,913	287,092	
15,996,262	13,847,140	
2,143,163	2,944,902	
Total Liabilities & Fund Equity	<u>18,735,425</u>	<u>18,335,435</u>

3. PDF Export View

Year	Fiscal Period	LEA ID	LEA Name	Funding Source	District Pgmy/Rev	Program Name	Current Budget	Current Month Expend.	YTD Expenditure	Grant to Date	Remaining Balance
2026	05	5FO	SFO UTAH VIRTUAL ACADEMY	Federal	7210/4200	20ESSR ESSER Funds to LEAs FFY2020	\$299,585.59	\$0.00	\$0.00	\$299,585.59	\$0.00
					7215/4200	20ESSR ESSER SEA Reservation FFY2020	\$1,338,041.60	\$0.00	\$0.00	\$1,338,041.60	\$0.00
					7225/4200	21ESSR ESSER II Funds to LEAs FFY2021	\$1,210,642.34	\$0.00	\$0.00	\$1,210,642.34	\$0.00
					7230/4200	21ARPF American Rescue Plan-Flow-through FFY2021	\$2,395,131.47	\$0.00	\$0.00	\$2,395,131.47	\$0.00
					7235/4200	21ARPH ARP ESSER Homeless Children & Youth FFY2021	\$9,321.70	\$0.00	\$0.00	\$9,321.70	\$0.00
					7280/4500	20CPPE CRF Personal Protective Equipment FFY2020	\$13,796.04	\$0.00	\$0.00	\$13,796.04	\$0.00
						20CRF Corona Relief Funds FFY2020	\$61,636.60	\$0.00	\$0.00	\$61,636.60	\$0.00
					7522/4522	19PRE Preschool SPED Flow-through FFY2019	\$3,950.23	\$0.00	\$0.00	\$3,950.23	\$0.00
						20PRE Preschool SPED Flow-through FFY2020	\$4,207.12	\$0.00	\$0.00	\$4,207.12	\$0.00
						21PRE Preschool SPED Flow-through FFY2021	\$3,991.53	\$0.00	\$0.00	\$3,991.53	\$0.00
						22PRE Preschool SPED Flow-through FFY2022	\$7,849.63	\$0.00	\$0.00	\$7,849.63	\$0.00
						23PRE Preschool SPED Flow-through FFY2023	\$5,184.05	\$0.00	\$0.00	\$5,184.05	\$0.00
						24PRE Preschool SPED Flow-through FFY2024	\$4,537.31	\$0.00	\$0.00	\$4,537.31	\$0.00
						25PRE Preschool SPED Flow-through FFY2025	\$4,655.70	\$0.00	\$0.00	\$0.00	\$4,655.70
					7523/4500	22ARPP IDEA ARP Preschool FFY2022	\$9,761.90	\$0.00	\$0.00	\$9,761.90	\$0.00
					7524/4524	18FTFL Flow-through Formula FFY2018	\$272,016.38	\$0.00	\$0.00	\$272,016.38	\$0.00
						19FTFL IDEA Flow-Through Formula FFY2019	\$281,673.41	\$0.00	\$0.00	\$281,673.41	\$0.00
						21FTFL IDEA Flow-Through Formula FFY2021	\$280,170.73	\$0.00	\$0.00	\$280,170.73	\$0.00
						22FTFL IDEA Flow-Through Formula FFY2022	\$456,879.78	\$0.00	\$0.00	\$456,879.78	\$0.00
						23FTFL IDEA Flow-Through Formula FFY2023	\$331,622.45	\$0.00	\$0.00	\$331,622.45	\$0.00
						24FTFL IDEA Flow-Through Formula FFY2024	\$294,188.00	\$0.00	\$0.00	\$294,188.00	\$0.00
						25FTFL IDEA Flow-Through Formula FFY2025	\$303,040.40	\$0.00	\$50,925.49	\$193,694.90	\$109,345.50
					7525/4500	22ARPI SPED IDEA ARP FFY2022	\$127,019.84	\$0.00	\$0.00	\$127,019.84	\$0.00
				7801/4800	17T1SF SIG(a) Flow Through FFY2017	\$71,185.00	\$0.00	\$0.00	\$71,185.00	\$0.00	
					18T1FT Flow-through FFY2018	\$382,964.40	\$0.00	\$0.00	\$382,964.40	\$0.00	
					19T1FT Title IA Flow-Through FFY2019	\$377,087.10	\$0.00	\$0.00	\$377,087.10	\$0.00	
					20T1FT Title IA Flow-Through FFY2020	\$369,210.58	\$0.00	\$0.00	\$369,210.58	\$0.00	
					20T1SF SIG (a) Flow Through FFY2020	\$139,330.50	\$0.00	\$0.00	\$139,330.50	\$0.00	
					21T1FT Title IA Flow-Through FFY2021	\$327,053.25	\$0.00	\$0.00	\$327,053.25	\$0.00	
						21T1SF SIG (a) Flow Through FFY2021	\$9,539.47	\$0.00	\$0.00	\$9,539.47	\$0.00
						22T1FT Title IA Flow-Through FFY2022	\$626,580.01	\$0.00	\$0.00	\$626,580.01	\$0.00
						23T1FT Title IA Flow-Through FFY2023	\$565,952.18	\$0.00	\$0.00	\$565,952.18	\$0.00
						24T1FT Title IA Flow-Through FFY2024	\$357,723.43	\$0.00	\$0.00	\$357,723.43	\$0.00
						25T1FT Title IA Flow-Through FFY2025	\$349,840.36	\$0.00	\$0.00	\$349,840.36	\$0.00
						26T1FT Title IA Flow-Through FFY2026	\$350,536.63	\$0.00	\$0.00	\$0.00	\$350,536.63
				7860/4800	182FT Formula Flow Through FFY2018	\$52,414.11	\$0.00	\$0.00	\$52,414.11	\$0.00	
					192FT Title IIA Formula Flow Through FFY2019	\$50,696.39	\$0.00	\$0.00	\$50,696.39	\$0.00	
					202FT Title IIA Formula Flow Through FFY2020	\$50,497.25	\$0.00	\$0.00	\$50,497.25	\$0.00	
					212FT Title IIA Formula Flow Through FFY2021	\$45,867.55	\$0.00	\$0.00	\$45,867.55	\$0.00	
					222FT Title IIA Formula Flow Through FFY2022	\$52,368.56	\$0.00	\$0.00	\$52,368.56	\$0.00	
					232FT Title IIA Formula Flow Through FFY2023	\$59,327.00	\$0.00	\$0.00	\$59,327.00	\$0.00	
					242FT Title IIA Formula Flow Through FFY2024	\$42,762.00	\$0.00	\$0.00	\$42,762.00	\$0.00	
					252FT Title IIA Formula Flow Through FFY2025	\$49,143.00	\$0.00	\$0.00	\$49,143.00	\$0.00	
				7880/4800	22ELFT Flow-through FFY2022	\$10,843.53	\$0.00	\$0.00	\$10,843.53	\$0.00	
				7890/4800	254AFT Supporting Effective Instr Flow-Through SFY25	\$29,089.32	\$0.00	\$0.00	\$29,089.32	\$0.00	
					264AFT Supporting Effective Instr Flow-Through SFY26	\$28,088.86	\$0.00	\$0.00	\$0.00	\$28,088.86	
				7905/4800	194AFT Supporting Effective Instruction	\$24,136.08	\$0.00	\$0.00	\$24,136.08	\$0.00	
					204AFT Supporting Effective Instruction	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	
					214AFT Supporting Effective Instruction	\$26,489.63	\$0.00	\$0.00	\$26,489.63	\$0.00	
					224AFT Supporting Effective Instruction Flow-Through	\$22,210.50	\$0.00	\$0.00	\$22,210.50	\$0.00	
					234AFT Supporting Effective Instr Flow-Through SFY23	\$43,829.93	\$0.00	\$0.00	\$43,829.93	\$0.00	
					244AFT Supporting Effective Instr Flow-Through SFY24	\$47,451.89	\$0.00	\$0.00	\$47,451.89	\$0.00	
			State	6XXX/3100	22PPK CTE ADM SFY2022	\$371,804.00	\$0.00	\$0.00	\$371,804.00	\$0.00	
					25PPK CTE ADM SFY2025	\$272,566.00	\$0.00	\$0.00	\$272,566.00	\$0.00	
					26PPK CTE ADM SFY2026	\$219,669.00	\$16,809.08	\$102,005.41	\$102,005.41	\$117,663.59	
				1205/3100	19PPF Special Education - Add-on SFY2019	\$2,406,480.42	\$0.00	\$0.00	\$2,406,480.42	\$0.00	
					20PPF Special Education - Add-on SFY2020	\$2,423,109.13	\$0.00	\$0.00	\$2,423,109.13	\$0.00	

3. PDF Export View

Year	Fiscal Period	LEA ID	LEA Name	Funding Source	District Pgmy/Rev	Program Name	Current Budget	Current Month Expend.	YTD Expenditure	Grant to Date	Remaining Balance
2026	05	5F0	SFO UTAH VIRTUAL ACADEMY	State	1205/3100	21PPF Special Education - Add-on SFY2021 22PPF Special Education - Add-on SFY2022 23PPF Special Education - Add-on SFY2023 24PPF Special Education - Add-on SFY2024 25PPF Special Education - Add-on SFY2025 26PPF Special Education - Add-on SFY2026	\$2,476,159.88 \$2,622,828.97 \$2,166,092.45 \$2,254,532.28 \$2,164,076.96 \$2,395,603.32	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$200,321.40	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$998,168.05	\$2,476,159.88 \$2,622,828.97 \$2,166,092.45 \$2,254,532.28 \$2,164,076.96 \$998,168.05	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$1,397,435.27
					1210/3100	19PPH Special Education - Self-contained SFY2019 20PPH Special Education - Self-contained SFY2020 21PPH Special Education - Self-contained SFY2021 22PPH Special Education - Self-contained SFY2022 23PPH Special Education - Self-contained SFY2023 24PPH Special Education - Self-contained SFY2024 25PPH Special Education - Self-contained SFY2025 26PPH Special Education - Self-contained SFY2026	\$118,485.50 \$115,260.93 \$101,427.17 \$118,015.52 \$155,821.93 \$158,003.33 \$148,152.20 \$154,943.10	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$12,911.93	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$64,559.62	\$118,485.50 \$115,260.93 \$101,427.17 \$118,015.52 \$155,821.93 \$158,003.33 \$148,152.20 \$64,559.62	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$90,383.48
					1220/3100	19PPI Special Education - Extended Year SFY2019 20PPI Special Education - Extended Year SFY2020 21PPI Special Education - Extended Year SFY2021 22PPI Special Education - Extended Year SFY2022 23PPI Special Education - Extended Year SFY2023 24PPI Special Education - Extended Year SFY2024 25PPI Special Education - Extended Year SFY2025 26PPI Special Education - Extended Year SFY2026	\$6,693.59 \$7,430.79 \$7,907.84 \$11,032.20 \$2,259.00 \$9,443.72 \$2,259.00 \$2,259.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$188.25	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$941.25	\$6,693.59 \$7,430.79 \$7,907.84 \$11,032.20 \$2,259.00 \$9,443.72 \$2,259.00 \$941.25	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$1,317.75
					1225/3100	19PPN Special Education - Impact Aid SFY2019 20PPN Special Education - Impact Aid SFY2020 21PPN Special Education - Impact Aid SFY2021 22PPN Special Education - Impact Aid SFY2022 23PPN Special Education - Impact Aid SFY2023 24PPN Special Education - Impact Aid SFY2024 25PPN Special Education - Impact Aid SFY2025 26PPN Special Education - Impact Aid SFY2026	\$23,573.39 \$27,205.25 \$29,295.84 \$44,497.49 \$34,533.69 \$36,019.32 \$32,621.28 \$37,333.60	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$3,111.13	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$15,555.66	\$23,573.39 \$27,205.25 \$29,295.84 \$44,497.49 \$34,533.69 \$36,019.32 \$32,621.28 \$15,555.66	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$21,777.94
					1278/3100	17PPP Special Education-Extended Yr Special Educators SFY2.. 18PPP Special Education-Extended Yr Special Educators SFY2.. 20PPP SPED Extended Yr Special Educators 21PPP SPED Extended Yr Special Educators 22PPP SPED Extended Yr Special Educators 23PPP SPED Extended Yr Special Educators 24PPP SPED Extended Yr Special Educators 25PPP SPED Extended Yr Special Educators 26PPP SPED Extended Yr Special Educators	\$32,364.00 \$38,000.00 \$14,152.00 \$10,904.00 \$11,484.00 \$17,980.00 \$18,390.00 \$21,112.00 \$19,372.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$19,372.00	\$32,364.00 \$38,000.00 \$14,152.00 \$10,904.00 \$11,484.00 \$17,980.00 \$18,390.00 \$21,112.00 \$19,372.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00
					5201/3100	19PPL Class Size Reduction SFY2019 20PPL Class Size Reduction SFY2020 21PPL Class Size Reduction SFY2021 22PPL Class Size Reduction SFY2022 23PPL Class Size Reduction SFY2023 24PPL Class Size Reduction SFY2024 25PPL Class Size Reduction SFY2025 26PPL Class Size Reduction SFY2026	\$308,674.11 \$319,715.67 \$598,425.54 \$643,688.07 \$429,774.55 \$377,375.23 \$456,321.29 \$432,137.02	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$34,123.43	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$193,273.03	\$308,674.11 \$319,715.67 \$598,425.54 \$643,688.07 \$429,774.55 \$377,375.23 \$456,321.29 \$193,273.03	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$238,863.99
					5295/3800	S18PKU School Turnaround & Leadership Dev SFY2018 PSC	\$3,200.00	\$0.00	\$0.00	\$3,200.00	\$0.00
					5310/3200	19PQY Flexible Allocation - WPU Distribution SFY2019 20PQY Flexible Allocation-WPU Distribution SFY2020 24PQY Flexible Allocation-WPU Distribution SFY2024 24PQYS Flexible Allocation-WPU Distrb SFY24 PEESRA 25PQY Flexible Allocation-WPU Distribution SFY2025	\$250,823.04 \$26,521.12 \$4,026.23 \$1,340.98 \$5,784.93	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$250,823.04 \$26,521.12 \$4,026.23 \$1,340.98 \$5,784.93	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00
					5321/3800	23PYF LEA Financial System Grants	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
					5331/3300	19PQHG Enhancement for Accelerated Students Program-GT S.. 20PQHG Enhancement for Accelerated Students Prog-GT 22PQHG Enhancement for Accelerated Students Prog-GT	\$10,324.36 \$8,150.93 \$11,193.83	\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$10,324.36 \$8,150.93 \$11,193.83	\$0.00 \$0.00 \$0.00
					5333/3300	19PQI Concurrent Enrollment SFY2019	\$12,202.27	\$0.00	\$0.00	\$12,202.27	\$0.00

3. PDF Export View

Year	Fiscal Period	LEA ID	LEA Name	Funding Source	District Pgmy/Rev	Program Name	Current Budget	Current Month Expend.	YTD Expenditure	Grant to Date	Remaining Balance
2026	05	5F0	SFO UTAH VIRTUAL ACADEMY	State	5333/3300	20PQI Concurrent Enrollment SFY2020 21PQI Concurrent Enrollment SFY2021 22PQI Concurrent Enrollment SFY2022 23PQI Concurrent Enrollment SFY2023 24PQI Concurrent Enrollment SFY2024 25PQI Concurrent Enrollment SFY2025	\$12,399.20 \$10,427.86 \$9,463.22 \$22,189.14 \$25,752.31 \$27,015.15	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$12,399.20 \$10,427.86 \$9,463.22 \$22,189.14 \$25,752.31 \$27,015.15	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00
					5336/3300	19PUJ Enhancement for At-Risk Students SFY2019 20PUJ Enhancement for At-Risk Students SFY2020 21PUJ Enhancement for At-Risk Students SFY2021	\$116,738.39 \$133,464.27 \$135,316.60	\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$116,738.39 \$133,464.27 \$135,316.60	\$0.00 \$0.00 \$0.00
					5344/3100	22PPR Students At-Risk Add-on 23PPR Students At-Risk Add-on 24PPR Students At-Risk Add-on 25PPR Students At-Risk Add-on 26PPR Students At-Risk Add-on	\$183,117.67 \$280,711.67 \$436,731.20 \$484,644.20 \$706,194.66	\$0.00 \$0.00 \$0.00 \$0.00 \$126,229.17	\$0.00 \$0.00 \$0.00 \$0.00 \$294,247.78	\$183,117.67 \$280,711.67 \$436,731.20 \$484,644.20 \$294,247.78	\$411,946.88
					5380/3800	18SOEF Statewide Online Ed Program-Home Private SFY2018 19SOEF Statewide Online Ed Program Admin FT SFY2019 20SOEF Statewide Online Ed Program Admin FT SFY2020 21SOEF Statewide Online Ed Program Admin FT SFY2021 22SOEF Statewide Online Ed Program SFY2022 23SOEF Statewide Online Ed Program SFY2023 24SOEF Statewide Online Ed Program SFY2024 24SOEO Statewide Online Ed Program FT One-Time PEESRA 25SOEF Statewide Online Ed Program SFY2025	\$39,102.00 \$54,967.00 \$92,728.00 \$198,685.00 \$288,534.00 \$161,885.00 \$132,487.00 \$1,648.00 \$108,660.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$27,623.00	\$39,102.00 \$54,967.00 \$92,728.00 \$198,685.00 \$288,534.00 \$161,885.00 \$132,487.00 \$1,648.00 \$108,660.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00
					5420/3500	19PQM School Land Trust Program SFY2019 20PQM School Land Trust Program SFY2020 21PQM School Land Trust Program SFY2021 22PQM School Land Trust Program SFY2022 23PQM School Land Trust Program SFY2023 24PQM School Land Trust Program SFY2024 25PQM School Land Trust Program SFY2025 26PQM School Land Trust Program SFY2026	\$217,506.00 \$256,565.00 \$256,049.00 \$407,456.00 \$287,082.44 \$259,564.69 \$259,473.24 \$294,358.85	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$294,358.85	\$217,506.00 \$256,565.00 \$256,049.00 \$407,456.00 \$287,082.44 \$259,564.69 \$259,473.24 \$294,358.85	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00
					5610/3800	22DRED Drivers Ed SFY2022 23DRED Drivers Ed SFY2023 24DRED Drivers Ed SFY2024 25DRED Drivers Ed SFY2025	\$2,550.00 \$3,630.00 \$6,405.00 \$2,115.00	\$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$2,745.00 \$0.00	\$2,550.00 \$3,630.00 \$6,405.00 \$2,115.00	\$0.00 \$0.00 \$0.00 \$0.00
					5618/3800	24PKB Software Licenses for K-3 Reading SFY2024 25PKB Software Licenses for K-3 Reading SFY2025 26PKB Software Licenses for K-3 Reading SFY2026	\$16,870.00 \$18,996.48 \$17,809.20	\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$16,870.00 \$18,996.48 \$17,809.20	\$0.00 \$0.00 \$0.00
					5619/3200	19PQN Charter School Local Replacement SFY2019 20PQN Charter School Local Replacement SFY2020 21PQN Charter School Local Replacement SFY2021 22PQN Charter School Local Replacement SFY2022 23PQN Charter School Local Replacement SFY2023 24PQN Charter School Local Replacement SFY2024 25PQN Charter School Local Replacement SFY2025 26PQN Charter School Local Replacement SFY2026	\$4,661,908.00 \$4,875,629.78 \$7,855,092.00 \$5,742,326.00 \$5,291,917.00 \$5,451,573.00 \$6,292,349.00 \$6,802,500.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$564,909.83	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$2,848,131.16	\$4,661,908.00 \$4,875,629.78 \$7,855,092.00 \$5,742,326.00 \$5,291,917.00 \$5,451,573.00 \$6,292,349.00 \$2,848,131.16	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$3,954,368.84
					5625/3200	19PQO Charter School Administration SFY2019 20PQO Charter School Administration SFY2020	\$208,400.00 \$199,361.07	\$0.00 \$0.00	\$0.00 \$0.00	\$208,400.00 \$199,361.07	\$0.00 \$0.00
					5644/3800	20PJB STEM Endorsement Incentives SFY2020 23PJB STEM Endorsement Center Grants SFY2023	\$700.00 \$1,500.00	\$0.00 \$0.00	\$0.00 \$0.00	\$700.00 \$1,500.00	\$0.00 \$0.00
					5651/3200	23PUY Educator Professional Time PEESRA 24PUY Educator Professional Time PEESRA	\$209,343.99 \$205,356.81	\$0.00 \$0.00	\$0.00 \$0.00	\$209,343.99 \$205,356.81	\$0.00 \$0.00
					5651/3400	25PUY Educator Professional Time PEESRA 26PUY Educator Professional Time PEESRA	\$235,599.72 \$197,839.58	\$0.00 \$0.00	\$0.00 \$197,839.58	\$235,599.72 \$197,839.58	\$0.00 \$0.00
					5653/3200	23PQD Public Ed Capital & Technology PEESRA	\$248,730.14	\$0.00	\$0.00	\$248,730.14	\$0.00
					5658/3200	21PQJ Supplemental Educator COVID-19 Stipend SFY2021	\$252,218.14	\$0.00	\$0.00	\$252,218.14	\$0.00
					5659/3400	26PKS Educator Support Professional Bonus PEESRA	\$43,700.00	\$0.00	\$43,700.00	\$43,700.00	\$0.00
					5660/3800	21PKH General Financial Literacy SFY2021	\$3,230.28	\$0.00	\$0.00	\$3,230.28	\$0.00

3. PDF Export View

Year	Fiscal Period	LEA ID	LEA Name	Funding Source	District Pgmy/Rev	Program Name	Current Budget	Current Month Expend.	YTD Expenditure	Grant to Date	Remaining Balance
2026	05	5F0	5F0 UTAH VIRTUAL ACADEMY	State	5660/3800	22PKH General Financial Literacy SFY2022	\$2,671.00	\$0.00	\$0.00	\$2,671.00	\$0.00
					5666/3400	25PUC Grants for Professional Learning SFY2025	\$5,269.32	\$0.00	\$0.00	\$5,269.32	\$0.00
					5666/3500	22PUC Grants for Professional Learning SFY2022	\$10,586.90	\$0.00	\$0.00	\$10,586.90	\$0.00
						23PUC Grants for Professional Learning SFY2023	\$6,323.24	\$0.00	\$0.00	\$6,323.24	\$0.00
						24PUC Grants for Professional Learning SFY2024	\$4,944.17	\$0.00	\$0.00	\$4,944.17	\$0.00
					5672/3800	21ECSN Electronic Cigarette Substance & Nicotine Prev	\$2,332.93	\$0.00	\$0.00	\$2,332.93	\$0.00
					5673/3800	22ECSN Electronic Cigarette Substance & Nicotine Prev	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00
						23ECSN Electronic Cigarette Substance & Nicotine Prev	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00
						24ECSN Electronic Cigarette Substance & Nicotine Prev	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00
						25ECSN Electronic Cigarette Substance & Nicotine Prev	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00
					5674/3800	22SUPV Suicide Prevention SFY2022	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00
						23SUPV Suicide Prevention SFY2023	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00
						24SUPV Suicide Prevention SFY2024	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00
						26SUPV Suicide Prevention SFY2026	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
					5677/3800	17PKW Computer Science SFY2017	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00
					5678/3500	20PUU Teacher and Student Success Program	\$337,361.91	\$0.00	\$0.00	\$337,361.91	\$0.00
						21PUU Teacher and Student Success Program	\$361,748.28	\$0.00	\$0.00	\$361,748.28	\$0.00
						22PUU Teacher and Student Success Program	\$589,879.65	\$0.00	\$0.00	\$589,879.65	\$0.00
						23PUU Teacher and Student Success Program	\$580,252.19	\$0.00	\$0.00	\$580,252.19	\$0.00
						24PUU Teacher and Student Success Act Program	\$601,187.95	\$0.00	\$0.00	\$601,187.95	\$0.00
						25PUU Teacher and Student Success Act Program	\$598,723.90	\$0.00	\$0.00	\$598,723.90	\$0.00
						26PUU Teacher and Student Success Act Program	\$713,179.24	\$59,431.60	\$297,158.01	\$297,158.01	\$416,021.23
					5679/3500	21PUV Student Health & Counseling Support Pgm	\$21,606.00	\$0.00	\$0.00	\$21,606.00	\$0.00
						22PUV Student Health & Counseling Support Pgm	\$29,562.50	\$0.00	\$0.00	\$29,562.50	\$0.00
					5687/3800	18PKU School Turnaround and Leadership Dev SFY2018	\$270,000.00	\$0.00	\$0.00	\$270,000.00	\$0.00
						24PAF School Turnaround & Leadership Development	\$13,865.00	\$0.00	\$13,865.00	\$13,865.00	\$0.00
					5697/3800	23ELOO Early Literacy Outcomes One-time PESSRA	\$8,612.00	\$0.00	\$0.00	\$5,655.00	\$2,957.00
					5805/3300	19PQP Early Literacy Program SFY2019	\$97,185.48	\$0.00	\$0.00	\$97,185.48	\$0.00
						20PQP Early Literacy Program SFY2020	\$99,866.86	\$0.00	\$0.00	\$99,866.86	\$0.00
						21PQP Early Literacy Program SFY2021	\$128,308.66	\$0.00	\$0.00	\$128,308.66	\$0.00
						22PQP Early Literacy Program SFY2022	\$203,615.20	\$0.00	\$0.00	\$203,615.20	\$0.00
						23PQP Early Literacy Program SFY2023	\$96,765.60	\$0.00	\$0.00	\$96,765.60	\$0.00
						24PQP Early Literacy Program SFY2024	\$122,647.91	\$0.00	\$0.00	\$108,617.14	\$14,030.77
					5807/3400	19PQS Teacher Salary Supplement Program SFY2019	\$133,317.05	\$0.00	\$0.00	\$133,317.05	\$0.00
						20PQS Teacher Salary Supplement Program SFY2020	\$235,188.73	\$0.00	\$0.00	\$235,188.73	\$0.00
						21PQS Teacher Salary Supplement Program SFY2021	\$161,145.97	\$0.00	\$0.00	\$161,145.97	\$0.00
						22PQS Teacher Salary Supplement Program SFY2022	\$148,565.13	\$0.00	\$0.00	\$148,565.13	\$0.00
						23PQS Teacher Salary Supplement Program SFY2023	\$166,820.63	\$0.00	\$0.00	\$166,820.63	\$0.00
						24PQS Teacher Salary Supplement Program SFY2024	\$125,550.76	\$0.00	\$0.00	\$125,550.76	\$0.00
						25PQS Teacher Salary Supplement Program SFY2025	\$199,098.18	\$0.00	\$0.00	\$199,098.18	\$0.00
						26PQS Teacher Salary Supplement Program SFY2026	\$64,656.22	\$5,388.02	\$26,940.10	\$26,940.10	\$37,716.12
					5810/3500	19PQT Library Books & Electronic Resources SFY2019	\$2,085.71	\$0.00	\$0.00	\$2,085.71	\$0.00
						20PQT Library Books & Electronic Resources SFY2020	\$2,079.73	\$0.00	\$0.00	\$2,079.73	\$0.00
						21PQT Library Books & Electronic Resources SFY2021	\$1,818.01	\$0.00	\$0.00	\$1,818.01	\$0.00
						22PQT Library Books & Electronic Resources SFY2022	\$2,672.93	\$0.00	\$0.00	\$2,672.93	\$0.00
						23PQT Library Books & Electronic Resources SFY2023	\$2,672.93	\$0.00	\$0.00	\$2,672.93	\$0.00
					5868/3400	19PUA Teacher Supplies & Materials SFY2019	\$18,942.58	\$0.00	\$0.00	\$18,942.58	\$0.00
						20PUA Teacher Supplies & Materials SFY2020	\$18,425.00	\$0.00	\$0.00	\$18,425.00	\$0.00
						21PUA Teacher Supplies & Materials SFY2021	\$22,226.70	\$0.00	\$0.00	\$22,226.70	\$0.00
						22PUA Teacher Supplies & Materials SFY2022	\$20,318.11	\$0.00	\$0.00	\$20,318.11	\$0.00
						23PUA Teacher Supplies & Materials SFY2023	\$19,690.02	\$0.00	\$0.00	\$19,690.02	\$0.00
						24PUA Teacher Supplies & Materials SFY2024	\$19,335.78	\$0.00	\$0.00	\$19,335.78	\$0.00
						25PUA Teacher Supplies & Materials SFY2025	\$8,323.81	\$0.00	\$0.00	\$8,323.81	\$0.00
						25PUAS Teacher Supplies & Materials FY2025 PEESRA	\$23,959.69	\$0.00	\$0.00	\$23,959.69	\$0.00
						26PUA Teacher Supplies & Materials SFY2026	\$2,012.35	\$0.00	\$2,012.35	\$2,012.35	\$0.00
						26PUAS Teacher Supplies & Materials PEESRA	\$23,819.10	\$0.00	\$23,819.10	\$23,819.10	\$0.00
					5876/3400	19PQR Educator Salary Adjustments SFY2019	\$582,931.20	\$0.00	\$0.00	\$582,931.20	\$0.00
						20PQR Educator Salary Adjustments SFY2020	\$574,302.08	\$0.00	\$0.00	\$574,302.08	\$0.00

3. PDF Export View

Year	Fiscal Period	LEA ID	LEA Name	Funding Source	District Pgmy/Rev	Program Name	Current Budget	Current Month Expend.	YTD Expenditure	Grant to Date	Remaining Balance
2026	05	5FO	5FO UTAH VIRTUAL ACADEMY	State	5876/3400	21PQR Educator Salary Adjustments SFY2021 22PQR Educator Salary Adjustments SFY2022 23PQR Educator Salary Adjustments SFY2023 24PQR Educator Salary Adjustments SFY2024 25PQR Educator Salary Adjustments SFY2025 26PQR Educator Salary Adjustments SFY2026	\$725,528.09 \$677,325.33 \$644,381.46 \$1,327,279.36 \$1,409,946.63 \$1,679,449.55	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$158,837.80	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$699,770.65	\$725,528.09 \$677,325.33 \$644,381.46 \$1,327,279.36 \$1,409,946.63 \$699,770.65	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$979,678.90
					5903/3100	23PPKB CTE Comprehensive Counseling & Guide SFY2023 24PPKB CTE Comprehensive Counseling & Guide SFY2024 25PPKB CTE Comprehensive Counseling & Guide SFY2025 26PPKB CTE Comprehensive Counseling & Guide SFY2026	\$56,999.00 \$61,934.00 \$62,885.00 \$64,763.00	\$0.00 \$0.00 \$0.00 \$5,396.92	\$0.00 \$0.00 \$0.00 \$26,984.60	\$56,999.00 \$61,934.00 \$62,885.00 \$26,984.60	\$0.00 \$0.00 \$0.00 \$37,778.40
					5911/3400	22PUI English Lang Learner Software Support SFY2022	\$12,320.00	\$0.00	\$0.00	\$12,320.00	\$0.00
					6000/3100	20PPKE CTE Technical Student Orgs SFY2020 21PPKE CTE Technical Student Orgs SFY2021 22PPKE CTE Technical Student Orgs SFY2022 22PPKF CTE Skill Certification Competency SFY2022 23PPKE CTE Technical Student Orgs SFY2023 23PPKF CTE Skill Certification Competency SFY2023 24PPKE CTE Technical Student Orgs SFY2024 24PPKF CTE Skill Certification Competency SFY2024 25PPKE CTE Technical Student Orgs SFY2025 25PPKF CTE Skill Certification Competency SFY2025 26PPKF CTE Skill Certification Competency SFY2026	\$4,496.00 \$2,443.00 \$4,821.00 \$9,058.00 \$814.00 \$9,655.00 \$128.00 \$15,845.00 \$749.00 \$11,428.00 \$7,161.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$428.83	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$4,159.16	\$4,496.00 \$2,443.00 \$4,821.00 \$9,058.00 \$814.00 \$9,655.00 \$128.00 \$15,845.00 \$749.00 \$11,428.00 \$4,159.16	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$3,001.84
					VAR/3005	19PPA Kindergarten SFY2019 20PPA Kindergarten SFY2020 21PPA Kindergarten SFY2021 22PPA Kindergarten SFY2022 23PPA Kindergarten SFY2023 24PPA Kindergarten SFY2024 25PPA Kindergarten SFY2025 26PPA Kindergarten SFY2026	\$138,376.30 \$123,678.87 \$405,531.41 \$389,218.43 \$214,057.75 \$224,971.41 \$309,148.22 \$290,238.52	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$23,573.62	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$125,223.18	\$138,376.30 \$123,678.87 \$405,531.41 \$389,218.43 \$214,057.75 \$224,971.41 \$309,148.22 \$125,223.18	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$165,015.34
					VAR/3010	19PPB Grades 1-12 SFY2019 19PPBD Pub Ed Online Dist SFY2019 19PPBO Pub Ed Online Offset SFY2019 20PPB Grades 1-12 SFY2020 20PPBD Pub Ed Online Dist SFY2020 20PPBO Pub Ed Online Offset SFY2020 21PPB Grades 1-12 SFY2021 21PPBD Pub Ed Online Dist SFY2021 21PPBO Pub Ed Online Offset SFY2021 22PPB Grades 1-12 SFY2022 22PPBD Pub Ed Online Dist SFY2022 22PPBO Pub Ed Online Offset SFY2022 23PPB Grades 1-12 SFY2023 23PPBD Pub Ed Online Dist SFY2023 23PPBO Pub Ed Online Offset SFY2023 24PPB Grades 1-12 SFY2024 24PPBD Pub Ed Online Dist SFY2024 24PPBO Pub Ed Online Offset SFY2024 24SHHP Small High Schools, Home&Private SchoolsPEESRA 25OCCA Online Course Access Amendments HB417 SFY2025 25PPB Grades 1-12 SFY2025 25PPBD Pub Ed Online Dist SFY2025 25PPBO Pub Ed Online Offset SFY2025 26PPB Grades 1-12 SFY2026 26PPBD Pub Ed Online Dist SFY2026 26PPBO Pub Ed Online Offset SFY2026	\$6,660,734.57 \$376,297.00 \$-668.00 \$6,849,618.72 \$628,127.00 \$-3,453.00 \$8,300,952.56 \$1,415,412.00 \$-8,085.00 \$10,298,748.17 \$985,302.00 \$-2,124.00 \$7,873,717.74 \$870,045.00 \$-468.00 \$7,674,741.40 \$1,028,496.00 \$-3,743.00 \$103,480.00 \$9,998.00 \$8,573,355.94 \$1,505,642.00 \$-5,936.00 \$8,296,676.51 \$740,290.00 \$-642.00	\$0.00 \$0.00	\$6,660,734.57 \$376,297.00 \$-668.00 \$6,849,618.72 \$628,127.00 \$-3,453.00 \$8,300,952.56 \$1,415,412.00 \$-8,085.00 \$10,298,748.17 \$985,302.00 \$-2,124.00 \$7,873,717.74 \$870,045.00 \$-468.00 \$7,674,741.40 \$1,028,496.00 \$-3,743.00 \$103,480.00 \$9,998.00 \$8,573,355.94 \$1,505,642.00 \$-5,936.00 \$8,296,676.51 \$740,290.00 \$-642.00	\$0.00 \$0.00	
					VAR/3020	19PPD Professional Staff SFY2019 20PPD Professional Staff SFY2020	\$478,111.14 \$528,790.76	\$0.00 \$0.00	\$0.00 \$0.00	\$478,111.14 \$528,790.76	\$0.00 \$0.00

3. PDF Export View

Year	Fiscal Period	LEA ID	LEA Name	Funding Source	District Pgm/Rev	Program Name	Current Budget	Current Month Expend.	YTD Expenditure	Grant to Date	Remaining Balance
2026	05	5FO	5FO UTAH VIRTUAL ACADEMY	State	VAR/3020	21PPD Professional Staff SFY2021	\$819,422.35	\$0.00	\$0.00	\$819,422.35	\$0.00
						22PPD Professional Staff SFY2022	\$871,913.63	\$0.00	\$0.00	\$871,913.63	\$0.00
						23PPD Professional Staff SFY2023	\$654,213.50	\$0.00	\$0.00	\$654,213.50	\$0.00
						24PPD Professional Staff SFY2024	\$627,589.51	\$0.00	\$0.00	\$627,589.51	\$0.00
						25PPD Professional Staff SFY2025	\$756,175.22	\$0.00	\$0.00	\$756,175.22	\$0.00
	06	20PPK	20PPK CTE ADM SFY2020 21PPK CTE ADM SFY2021 23PPK CTE ADM SFY2023 24PPK CTE ADM SFY2024	VAR/3100		20PPK CTE ADM SFY2020	\$147,775.00	\$0.00	\$0.00	\$147,775.00	\$0.00
						21PPK CTE ADM SFY2021	\$255,395.00	\$0.00	\$0.00	\$255,395.00	\$0.00
						23PPK CTE ADM SFY2023	\$260,382.00	\$0.00	\$0.00	\$260,382.00	\$0.00
						24PPK CTE ADM SFY2024	\$312,474.00	\$0.00	\$0.00	\$312,474.00	\$0.00
	07	22PUE	22PUE Charter School Funding Base Prog SFY2022 23PUE Charter School Funding Base Prog SFY2023 23PUES Charter School Funding Base Prog PEESRA 24PUES Charter School Funding Base Prog PEESRA 25PUES Charter School Funding Base Prog PEESRA 26PQY Flexible Allocation-WPU Distribution SFY2026 26PUE Charter School Funding Base Prog SFY2026	VAR/3200		22PUE Charter School Funding Base Prog SFY2022	\$195,343.01	\$0.00	\$0.00	\$195,343.01	\$0.00
						23PUE Charter School Funding Base Prog SFY2023	\$169,227.42	\$0.00	\$0.00	\$0.00	\$169,227.42
						23PUES Charter School Funding Base Prog PEESRA	\$0.00	\$0.00	\$0.00	\$169,227.42	\$-169,227.42
						24PUES Charter School Funding Base Prog PEESRA	\$200,675.00	\$0.00	\$0.00	\$200,675.00	\$0.00
						25PUES Charter School Funding Base Prog PEESRA	\$218,155.00	\$0.00	\$0.00	\$218,155.00	\$0.00
						26PQY Flexible Allocation-WPU Distribution SFY2026	\$815,749.79	\$66,543.94	\$349,942.19	\$349,942.19	\$465,807.60
						26PUE Charter School Funding Base Prog SFY2026	\$215,625.00	\$17,906.46	\$90,279.79	\$90,279.79	\$125,345.21
	08	25SF	25SF School Fees PEESRA	VAR/3800		25SF School Fees PEESRA	\$65,923.91	\$0.00	\$65,923.91	\$65,923.91	\$0.00
							\$188,495,507.73	\$2,136,671.22	\$11,262,398.74	\$174,833,385.52	\$13,662,122.21
Grand Total											

Utah State Board of Education
Month y A otment Memo

Year	Fiscal Period	LEA ID	LEA Name	Funding Source	District Pgm/Rev	Program Name	Current Budget	Current Month Expend.	YTD Expenditure	Grant to Date	Remaining Balance	
2026	06	5FO	SFO U AH VIR UAL ACADEMY	Federal	7210/4200	20ESSR ESSER Funds to LEAs FFY2020	\$299,585.59	\$0.00	\$0.00	\$299,585.59	\$0.00	
					20ESSV ESSER SEA Reservation FFY2020	\$1,338,041.60	\$0.00	\$0.00	\$1,338,041.60	\$0.00		
					7215/4200	21ESSR ESSER II Funds to LEAs FFY2021	\$1,210,642.34	\$0.00	\$0.00	\$1,210,642.34	\$0.00	
					7225/4200	21ARPF American Rescue Plan Flow through FFY2021	\$2,395,131.47	\$0.00	\$0.00	\$2,395,131.47	\$0.00	
					7230/4200	21GEER GEER II Gov Emergency Education Relief FFY21	\$52,442.74	\$0.00	\$0.00	\$52,442.74	\$0.00	
					7235/4200	21ARPH ARP ESSER Homeless Children & Youth FFY2021	\$9,321.70	\$0.00	\$0.00	\$9,321.70	\$0.00	
					7280/4500	20CPPE CRF Personal Protective Equipment FFY2020	\$13,796.04	\$0.00	\$0.00	\$13,796.04	\$0.00	
					20CRF Corona Relief Funds FFY2020	\$61,636.60	\$0.00	\$0.00	\$61,636.60	\$0.00		
					7522/4522	19PRE Preschool SPED Flow through FFY2019	\$3,950.23	\$0.00	\$0.00	\$3,950.23	\$0.00	
					20PRE Preschool SPED Flow through FFY2020	\$4,207.12	\$0.00	\$0.00	\$4,207.12	\$0.00		
					21PRE Preschool SPED Flow through FFY2021	\$3,991.53	\$0.00	\$0.00	\$3,991.53	\$0.00		
					22PRE Preschool SPED Flow through FFY2022	\$7,849.63	\$0.00	\$0.00	\$7,849.63	\$0.00		
					23PRE Preschool SPED Flow through FFY2023	\$5,184.05	\$0.00	\$0.00	\$5,184.05	\$0.00		
					24PRE Preschool SPED Flow through FFY2024	\$4,537.31	\$0.00	\$0.00	\$4,537.31	\$0.00		
					25PRE Preschool SPED Flow through FFY2025	\$4,655.70	\$0.00	\$0.00	\$0.00	\$4,655.70		
					26PRE Preschool SPED Flow through FFY2026	\$1,460.11	\$0.00	\$0.00	\$0.00	\$1,460.11		
					7523/4500	22ARPP IDEA ARP Preschool FFY2022	\$9,761.90	\$0.00	\$0.00	\$9,761.90	\$0.00	
					7524/4524	18F FL Flow through Formula FFY2018	\$272,016.38	\$0.00	\$0.00	\$272,016.38	\$0.00	
					19F FL IDEA Flow through Formula FFY2019	\$281,673.41	\$0.00	\$0.00	\$281,673.41	\$0.00		
					21F FL IDEA Flow through Formula FFY2021	\$280,170.73	\$0.00	\$0.00	\$280,170.73	\$0.00		
					22F FL IDEA Flow through Formula FFY2022	\$456,879.78	\$0.00	\$0.00	\$456,879.78	\$0.00		
					23F FL IDEA Flow through Formula FFY2023	\$331,622.45	\$0.00	\$0.00	\$331,622.45	\$0.00		
					24F FL IDEA Flow through Formula FFY2024	\$294,188.00	\$0.00	\$0.00	\$294,188.00	\$0.00		
					25F FL IDEA Flow through Formula FFY2025	\$303,040.40	\$0.00	\$50,925.49	\$193,694.90	\$109,345.50		
					26F FL IDEA Flow through Formula FFY2026	\$94,936.66	\$0.00	\$0.00	\$0.00	\$94,936.66		
					7525/4500	22ARPI SPED IDEA ARP FFY2022	\$127,019.84	\$0.00	\$0.00	\$127,019.84	\$0.00	
					7801/4800	17 1SF SIG(a) Flow through FFY2017	\$71,185.00	\$0.00	\$0.00	\$71,185.00	\$0.00	
					18 1F Flow through FFY2018	\$382,964.40	\$0.00	\$0.00	\$382,964.40	\$0.00		
					19 1F itle IA Flow through FFY2019	\$377,087.10	\$0.00	\$0.00	\$377,087.10	\$0.00		
					20 1F itle IA Flow through FFY2020	\$369,210.58	\$0.00	\$0.00	\$369,210.58	\$0.00		
					20 1SF SIG (a) Flow through FFY2020	\$139,330.50	\$0.00	\$0.00	\$139,330.50	\$0.00		
					21 1F itle IA Flow through FFY2021	\$327,053.25	\$0.00	\$0.00	\$327,053.25	\$0.00		
					21 1SF SIG (a) Flow through FFY2021	\$9,539.47	\$0.00	\$0.00	\$9,539.47	\$0.00		
					22 1F itle IA Flow through FFY2022	\$626,580.01	\$0.00	\$0.00	\$626,580.01	\$0.00		
					23 1F itle IA Flow through FFY2023	\$565,952.18	\$0.00	\$0.00	\$565,952.18	\$0.00		
					24 1F itle IA Flow through FFY2024	\$357,723.43	\$0.00	\$0.00	\$357,723.43	\$0.00		
					25 1F itle IA Flow through FFY2025	\$349,840.36	\$0.00	\$0.00	\$349,840.36	\$0.00		
					26 1F itle IA Flow through FFY2026	\$350,536.63	\$0.00	\$0.00	\$0.00	\$350,536.63		
					7860/4800	182F Formula Flow through FFY2018	\$52,414.11	\$0.00	\$0.00	\$52,414.11	\$0.00	
					192F itle IIA Formula Flow through FFY2019	\$50,696.39	\$0.00	\$0.00	\$50,696.39	\$0.00		
					202F itle IIA Formula Flow through FFY2020	\$50,497.25	\$0.00	\$0.00	\$50,497.25	\$0.00		
					212F itle IIA Formula Flow through FFY2021	\$45,867.55	\$0.00	\$0.00	\$45,867.55	\$0.00		
					222F itle IIA Formula Flow through FFY2022	\$52,368.56	\$0.00	\$0.00	\$52,368.56	\$0.00		
					232F itle IIA Formula Flow through FFY2023	\$59,327.00	\$0.00	\$0.00	\$59,327.00	\$0.00		
					242F itle IIA Formula Flow through FFY2024	\$42,762.00	\$0.00	\$0.00	\$42,762.00	\$0.00		
					252F itle IIA Formula Flow through FFY2025	\$49,143.00	\$0.00	\$0.00	\$49,143.00	\$0.00		
					7880/4800	22ELF Flow through FFY2022	\$10,843.53	\$0.00	\$0.00	\$10,843.53	\$0.00	
					7890/4800	254AF Supporting Effective Instr Flow through SFY25	\$29,089.32	\$0.00	\$0.00	\$29,089.32	\$0.00	
						264AF Supporting Effective Instr Flow through SFY26	\$28,088.86	\$0.00	\$0.00	\$0.00	\$28,088.86	
					7905/4800	194AF Supporting Effective Instruction	\$24,136.08	\$0.00	\$0.00	\$24,136.08	\$0.00	
						204AF Supporting Effective Instruction	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	
						214AF Supporting Effective Instruction	\$26,489.63	\$0.00	\$0.00	\$26,489.63	\$0.00	
						224AF Supporting Effective Instruction Flow through	\$22,210.50	\$0.00	\$0.00	\$22,210.50	\$0.00	
						234AF Supporting Effective Instr Flow through SFY23	\$43,829.93	\$0.00	\$0.00	\$43,829.93	\$0.00	
						244AF Supporting Effective Instr Flow through SFY24	\$47,451.89	\$0.00	\$0.00	\$47,451.89	\$0.00	
					State	6XXX/3100	22PPKC E ADM SFY2022	\$371,804.00	\$0.00	\$0.00	\$371,804.00	\$0.00
						25PPKC E ADM SFY2025	\$272,566.00	\$0.00	\$0.00	\$272,566.00	\$0.00	

Utah State Board of Education
Month y A otment Memo

Year	Fiscal Period	LEA ID	LEA Name	Funding Source	District Pgmr/Rev	Program Name	Current Budget	Current Month Expend.	YTD Expenditure	Grant to Date	Remaining Balance
2026	06	5F0	5FO U AH	State	6XXX/3100	26PPK C E ADM SFY2026	\$219,669.00	\$16,809.08	\$118,814.49	\$118,814.49	\$100,854.51
			VIR UAL ACADEMY		1205/3100	19PPF Special Education Add on SFY2019	\$2,406,480.42	\$0.00	\$0.00	\$2,406,480.42	\$0.00
						20PPF Special Education Add on SFY2020	\$2,423,109.13	\$0.00	\$0.00	\$2,423,109.13	\$0.00
						21PPF Special Education Add on SFY2021	\$2,476,159.88	\$0.00	\$0.00	\$2,476,159.88	\$0.00
						22PPF Special Education Add on SFY2022	\$2,622,828.97	\$0.00	\$0.00	\$2,622,828.97	\$0.00
						23PPF Special Education Add on SFY2023	\$2,166,092.45	\$0.00	\$0.00	\$2,166,092.45	\$0.00
						24PPF Special Education Add on SFY2024	\$2,254,532.28	\$0.00	\$0.00	\$2,254,532.28	\$0.00
						25PPF Special Education Add on SFY2025	\$2,164,076.96	\$0.00	\$0.00	\$2,164,076.96	\$0.00
						26PPF Special Education Add on SFY2026	\$2,395,603.32	\$199,633.61	\$1,197,801.66	\$1,197,801.66	\$1,197,801.66
					1210/3100	19PPH Special Education Self contained SFY2019	\$118,485.50	\$0.00	\$0.00	\$118,485.50	\$0.00
						20PPH Special Education Self contained SFY2020	\$115,260.93	\$0.00	\$0.00	\$115,260.93	\$0.00
						21PPH Special Education Self contained SFY2021	\$101,427.17	\$0.00	\$0.00	\$101,427.17	\$0.00
						22PPH Special Education Self contained SFY2022	\$118,015.52	\$0.00	\$0.00	\$118,015.52	\$0.00
						23PPH Special Education Self contained SFY2023	\$155,821.93	\$0.00	\$0.00	\$155,821.93	\$0.00
						24PPH Special Education Self contained SFY2024	\$158,003.33	\$0.00	\$0.00	\$158,003.33	\$0.00
						25PPH Special Education Self contained SFY2025	\$148,152.20	\$0.00	\$0.00	\$148,152.20	\$0.00
						26PPH Special Education Self contained SFY2026	\$154,943.10	\$12,911.92	\$77,471.54	\$77,471.54	\$77,471.56
					1220/3100	19PPI Special Education Extended Year SFY2019	\$6,693.59	\$0.00	\$0.00	\$6,693.59	\$0.00
						20PPI Special Education Extended Year SFY2020	\$7,430.79	\$0.00	\$0.00	\$7,430.79	\$0.00
						21PPI Special Education Extended Year SFY2021	\$7,907.84	\$0.00	\$0.00	\$7,907.84	\$0.00
						22PPI Special Education Extended Year SFY2022	\$11,032.20	\$0.00	\$0.00	\$11,032.20	\$0.00
						23PPI Special Education Extended Year SFY2023	\$2,259.00	\$0.00	\$0.00	\$2,259.00	\$0.00
						24PPI Special Education Extended Year SFY2024	\$9,443.72	\$0.00	\$0.00	\$9,443.72	\$0.00
						25PPI Special Education Extended Year SFY2025	\$2,259.00	\$0.00	\$0.00	\$2,259.00	\$0.00
						26PPI Special Education Extended Year SFY2026	\$2,259.00	\$188.25	\$1,129.50	\$1,129.50	\$1,129.50
					1225/3100	19PPN Special Education Impact Aid SFY2019	\$23,573.39	\$0.00	\$0.00	\$23,573.39	\$0.00
						20PPN Special Education Impact Aid SFY2020	\$27,205.25	\$0.00	\$0.00	\$27,205.25	\$0.00
						21PPN Special Education Impact Aid SFY2021	\$29,295.84	\$0.00	\$0.00	\$29,295.84	\$0.00
						22PPN Special Education Impact Aid SFY2022	\$44,497.49	\$0.00	\$0.00	\$44,497.49	\$0.00
						23PPN Special Education Impact Aid SFY2023	\$34,533.69	\$0.00	\$0.00	\$34,533.69	\$0.00
						24PPN Special Education Impact Aid SFY2024	\$36,019.32	\$0.00	\$0.00	\$36,019.32	\$0.00
						25PPN Special Education Impact Aid SFY2025	\$32,621.28	\$0.00	\$0.00	\$32,621.28	\$0.00
						26PPN Special Education Impact Aid SFY2026	\$37,333.60	\$3,111.14	\$18,666.80	\$18,666.80	\$18,666.80
					1278/3100	17PPP Special Education Extended Yr Special Educators SFY2..	\$32,364.00	\$0.00	\$0.00	\$32,364.00	\$0.00
						18PPP Special Education Extended Yr Special Educators SFY2..	\$38,000.00	\$0.00	\$0.00	\$38,000.00	\$0.00
						20PPP SPED Extended Yr Special Educators	\$14,152.00	\$0.00	\$0.00	\$14,152.00	\$0.00
						21PPP SPED Extended Yr Special Educators	\$10,904.00	\$0.00	\$0.00	\$10,904.00	\$0.00
						22PPP SPED Extended Yr Special Educators	\$11,484.00	\$0.00	\$0.00	\$11,484.00	\$0.00
						23PPP SPED Extended Yr Special Educators	\$17,980.00	\$0.00	\$0.00	\$17,980.00	\$0.00
						24PPP SPED Extended Yr Special Educators	\$18,390.00	\$0.00	\$0.00	\$18,390.00	\$0.00
						25PPP SPED Extended Yr Special Educators	\$21,112.00	\$0.00	\$0.00	\$21,112.00	\$0.00
						26PPP SPED Extended Yr Special Educators	\$19,372.00	\$0.00	\$19,372.00	\$19,372.00	\$0.00
					5201/3100	19PPL Class Size Reduction SFY2019	\$308,674.11	\$0.00	\$0.00	\$308,674.11	\$0.00
						20PPL Class Size Reduction SFY2020	\$319,715.67	\$0.00	\$0.00	\$319,715.67	\$0.00
						21PPL Class Size Reduction SFY2021	\$598,425.54	\$0.00	\$0.00	\$598,425.54	\$0.00
						22PPL Class Size Reduction SFY2022	\$643,688.07	\$0.00	\$0.00	\$643,688.07	\$0.00
						23PPL Class Size Reduction SFY2023	\$429,774.55	\$0.00	\$0.00	\$429,774.55	\$0.00
						24PPL Class Size Reduction SFY2024	\$377,375.23	\$0.00	\$0.00	\$377,375.23	\$0.00
						25PPL Class Size Reduction SFY2025	\$456,321.29	\$0.00	\$0.00	\$456,321.29	\$0.00
						26PPL Class Size Reduction SFY2026	\$432,137.02	\$34,123.43	\$227,396.46	\$227,396.46	\$204,740.56
					5295/3800	S18PKU School Turnaround & Leadership Dev SFY2018 PSC	\$3,200.00	\$0.00	\$0.00	\$3,200.00	\$0.00
					5310/3200	19PQY Flexible Allocation WPU Distribution SFY2019	\$250,823.04	\$0.00	\$0.00	\$250,823.04	\$0.00
						20PQY Flexible Allocation WPU Distribution SFY2020	\$26,521.12	\$0.00	\$0.00	\$26,521.12	\$0.00
						24PQY Flexible Allocation WPU Distribution SFY2024	\$4,026.23	\$0.00	\$0.00	\$4,026.23	\$0.00
						24PQYS Flexible Allocation WPU Distrb SFY24 PEESRA	\$1,340.98	\$0.00	\$0.00	\$1,340.98	\$0.00
						25PQY Flexible Allocation WPU Distribution SFY2025	\$5,784.93	\$0.00	\$0.00	\$5,784.93	\$0.00
					5321/3800	23PYF LEA Financial System Grants	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00

Utah State Board of Education
Month y A otment Memo

Year	Fiscal Period	LEA ID	LEA Name	Funding Source	District Pgm/Rev	Program Name	Current Budget	Current Month Expend.	YTD Expenditure	Grant to Date	Remaining Balance
2026	06	5F0	5FO U AH VIR UAL ACADEMY	State	5331/3300	19PQHG Enhancement for Accelerated Students Program G S. 20PQHG Enhancement for Accelerated Students Prog G 22PQHG Enhancement for Accelerated Students Prog G	\$10,324.36 \$8,150.93 \$11,193.83	\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$10,324.36 \$8,150.93 \$11,193.83	\$0.00 \$0.00 \$0.00
					5333/3300	19PQI Concurrent Enrollment SFY2019 20PQI Concurrent Enrollment SFY2020 21PQI Concurrent Enrollment SFY2021 22PQI Concurrent Enrollment SFY2022 23PQI Concurrent Enrollment SFY2023 24PQI Concurrent Enrollment SFY2024 25PQI Concurrent Enrollment SFY2025	\$12,202.27 \$12,399.20 \$10,427.86 \$9,463.22 \$22,189.14 \$25,752.31 \$27,015.15	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$12,202.27 \$12,399.20 \$10,427.86 \$9,463.22 \$22,189.14 \$25,752.31 \$27,015.15	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00
					5336/3300	19PUJ Enhancement for At Risk Students SFY2019 20PUJ Enhancement for At Risk Students SFY2020 21PUJ Enhancement for At Risk Students SFY2021	\$116,738.39 \$133,464.27 \$135,316.60	\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$116,738.39 \$133,464.27 \$135,316.60	\$0.00 \$0.00 \$0.00
					5344/3100	22PPR Students At Risk Add on 23PPR Students At Risk Add on 24PPR Students At Risk Add on 25PPR Students At Risk Add on 26PPR Students At Risk Add on	\$183,117.67 \$280,711.67 \$436,731.20 \$484,644.20 \$706,194.66	\$0.00 \$0.00 \$0.00 \$0.00 \$58,849.55	\$0.00 \$0.00 \$0.00 \$0.00 \$353,097.33	\$183,117.67 \$280,711.67 \$436,731.20 \$484,644.20 \$353,097.33	\$353,097.33
					5380/3800	18SOEF Statewide Online Ed Program Home Private SFY2018 19SOEF Statewide Online Ed Program Admin F SFY2019 20SOEF Statewide Online Ed Program Admin F SFY2020 21SOEF Statewide Online Ed Program Admin F SFY2021 22SOEF Statewide Online Ed Program SFY2022 23SOEF Statewide Online Ed Program SFY2023 24SOEF Statewide Online Ed Program SFY2024 24SOEO Statewide Online Ed Program F One Time PEESRA 25SOEF Statewide Online Ed Program SFY2025	\$39,102.00 \$54,967.00 \$92,728.00 \$198,685.00 \$288,534.00 \$161,885.00 \$132,487.00 \$1,648.00 \$116,039.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$7,379.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$35,002.00	\$39,102.00 \$54,967.00 \$92,728.00 \$198,685.00 \$288,534.00 \$161,885.00 \$132,487.00 \$1,648.00 \$116,039.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00
					5420/3500	19PQM School Land rust Program SFY2019 20PQM School Land rust Program SFY2020 21PQM School Land rust Program SFY2021 22PQM School Land rust Program SFY2022 23PQM School Land rust Program SFY2023 24PQM School Land rust Program SFY2024 25PQM School Land rust Program SFY2025 26PQM School Land rust Program SFY2026	\$217,506.00 \$256,565.00 \$256,049.00 \$407,456.00 \$287,082.44 \$259,564.69 \$259,473.24 \$294,358.85	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$217,506.00 \$256,565.00 \$256,049.00 \$407,456.00 \$287,082.44 \$259,564.69 \$259,473.24 \$294,358.85	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00
					5610/3800	22DRED Drivers Ed SFY2022 23DRED Drivers Ed SFY2023 24DRED Drivers Ed SFY2024 25DRED Drivers Ed SFY2025	\$2,550.00 \$3,630.00 \$6,405.00 \$2,115.00	\$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$2,745.00 \$0.00	\$2,550.00 \$3,630.00 \$6,405.00 \$2,115.00	\$0.00 \$0.00 \$0.00 \$0.00
					5618/3800	24PKB Software Licenses for K 3 Reading SFY2024 25PKB Software Licenses for K 3 Reading SFY2025 26PKB Software Licenses for K 3 Reading SFY2026	\$16,870.00 \$16,870.00 \$17,809.20	\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$16,870.00 \$16,870.00 \$0.00	\$17,809.20
					5619/3200	19PQN Charter School Local Replacement SFY2019 20PQN Charter School Local Replacement SFY2020 21PQN Charter School Local Replacement SFY2021 22PQN Charter School Local Replacement SFY2022 23PQN Charter School Local Replacement SFY2023 24PQN Charter School Local Replacement SFY2024 25PQN Charter School Local Replacement SFY2025 26PQN Charter School Local Replacement SFY2026	\$4,661,908.00 \$4,875,629.78 \$7,855,092.00 \$5,742,326.00 \$5,291,917.00 \$5,451,573.00 \$6,292,349.00 \$6,802,500.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$564,909.83	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$3,413,040.99	\$4,661,908.00 \$4,875,629.78 \$7,855,092.00 \$5,742,326.00 \$5,291,917.00 \$5,451,573.00 \$6,292,349.00 \$3,413,040.99	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$3,389,459.01
					5625/3200	19PQO Charter School Administration SFY2019 20PQO Charter School Administration SFY2020	\$208,400.00 \$199,361.07	\$0.00 \$0.00	\$0.00 \$0.00	\$208,400.00 \$199,361.07	\$0.00
					5644/3800	20PJB S EM Endorsement Incentives SFY2020 23PJB S EM Endorsement Center Grants SFY2023	\$700.00 \$1,500.00	\$0.00 \$0.00	\$0.00 \$0.00	\$700.00 \$1,500.00	\$0.00
					5651/3200	23PUY Educator Professional im PEESRA 24PUY Educator Professional im PEESRA	\$209,343.99 \$205,356.81	\$0.00 \$0.00	\$0.00 \$0.00	\$209,343.99 \$205,356.81	\$0.00
					5651/3400	25PUY Educator Professional im PEESRA	\$235,599.72	\$0.00	\$0.00	\$235,599.72	\$0.00

Utah State Board of Education
Month y A otment Memo

Year	Fiscal Period	LEA ID	LEA Name	Funding Source	District Pgm/Rev	Program Name	Current Budget	Current Month Expend.	YTD Expenditure	Grant to Date	Remaining Balance
2026	06	5F0	5FO U AH	State	5651/3400	26PUY Educator Professional Time PEESRA	\$257,947.87	\$60,108.29	\$257,947.87	\$257,947.87	\$0.00
			VIR UAL		5653/3200	23PQD Public Ed Capital & Technology PEESRA	\$248,730.14	\$0.00	\$0.00	\$248,730.14	\$0.00
			ACADEMY		5658/3200	21PKJ Supplemental Educator COVID 19 Stipend SFY2021	\$252,218.14	\$0.00	\$0.00	\$252,218.14	\$0.00
					5659/3400	26PKS Educator Support Professional Bonus PEESRA	\$43,700.00	\$0.00	\$43,700.00	\$43,700.00	\$0.00
					5660/3800	21PKH General Financial Literacy SFY2021	\$3,230.28	\$0.00	\$0.00	\$3,230.28	\$0.00
						22PKH General Financial Literacy SFY2022	\$2,671.00	\$0.00	\$0.00	\$2,671.00	\$0.00
					5666/3400	25PUC Grants for Professional Learning SFY2025	\$5,269.32	\$0.00	\$0.00	\$5,269.32	\$0.00
					5666/3500	22PUC Grants for Professional Learning SFY2022	\$10,586.90	\$0.00	\$0.00	\$10,586.90	\$0.00
						23PUC Grants for Professional Learning SFY2023	\$6,323.24	\$0.00	\$0.00	\$6,323.24	\$0.00
						24PUC Grants for Professional Learning SFY2024	\$4,944.17	\$0.00	\$0.00	\$4,944.17	\$0.00
					5672/3800	21ECSN Electronic Cigarette Substance & Nicotine Prev	\$2,332.93	\$0.00	\$0.00	\$2,332.93	\$0.00
					5673/3800	22ECSN Electronic Cigarette Substance & Nicotine Prev	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00
						23ECSN Electronic Cigarette Substance & Nicotine Prev	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00
						24ECSN Electronic Cigarette Substance & Nicotine Prev	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00
						25ECSN Electronic Cigarette Substance & Nicotine Prev	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00
					5674/3800	22SUPV Suicide Prevention SFY2022	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00
						23SUPV Suicide Prevention SFY2023	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00
						24SUPV Suicide Prevention SFY2024	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00
						26SUPV Suicide Prevention SFY2026	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
					5677/3800	17PKW Computer Science SFY2017	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00
					5678/3500	20PUU Teacher and Student Success Program	\$337,361.91	\$0.00	\$0.00	\$337,361.91	\$0.00
						21PUU Teacher and Student Success Program	\$361,748.28	\$0.00	\$0.00	\$361,748.28	\$0.00
						22PUU Teacher and Student Success Program	\$589,879.65	\$0.00	\$0.00	\$589,879.65	\$0.00
						23PUU Teacher and Student Success Program	\$580,252.19	\$0.00	\$0.00	\$580,252.19	\$0.00
						24PUU Teacher and Student Success Act Program	\$601,187.95	\$0.00	\$0.00	\$601,187.95	\$0.00
						25PUU Teacher and Student Success Act Program	\$598,723.90	\$0.00	\$0.00	\$598,723.90	\$0.00
						26PUU Teacher and Student Success Act Program	\$713,179.24	\$59,431.61	\$356,589.62	\$356,589.62	\$356,589.62
					5679/3500	21PUP Student Health & Counseling Support Pgm	\$21,606.00	\$0.00	\$0.00	\$21,606.00	\$0.00
						22PUPV Student Health & Counseling Support Pgm	\$29,562.50	\$0.00	\$0.00	\$29,562.50	\$0.00
					5687/3800	18PKU School Turnaround and Leadership Dev SFY2018	\$270,000.00	\$0.00	\$0.00	\$270,000.00	\$0.00
						24PAF School Turnaround & Leadership Development	\$13,865.00	\$0.00	\$13,865.00	\$13,865.00	\$0.00
					5697/3800	23ELOO Early Literacy Outcomes One time PESSRA	\$5,655.00	\$0.00	\$0.00	\$5,655.00	\$0.00
					5805/3300	19PQP Early Literacy Program SFY2019	\$97,185.48	\$0.00	\$0.00	\$97,185.48	\$0.00
						20PQP Early Literacy Program SFY2020	\$99,866.86	\$0.00	\$0.00	\$99,866.86	\$0.00
						21PQP Early Literacy Program SFY2021	\$128,308.66	\$0.00	\$0.00	\$128,308.66	\$0.00
						22PQP Early Literacy Program SFY2022	\$203,615.20	\$0.00	\$0.00	\$203,615.20	\$0.00
						23PQP Early Literacy Program SFY2023	\$96,765.60	\$0.00	\$0.00	\$96,765.60	\$0.00
						24PQP Early Literacy Program SFY2024	\$122,647.91	\$0.00	\$0.00	\$108,617.14	\$14,030.77
					5807/3400	19PQS Teacher Salary Supplement Program SFY2019	\$133,317.05	\$0.00	\$0.00	\$133,317.05	\$0.00
						20PQS Teacher Salary Supplement Program SFY2020	\$235,188.73	\$0.00	\$0.00	\$235,188.73	\$0.00
						21PQS Teacher Salary Supplement Program SFY2021	\$161,145.97	\$0.00	\$0.00	\$161,145.97	\$0.00
						22PQS Teacher Salary Supplement Program SFY2022	\$148,565.13	\$0.00	\$0.00	\$148,565.13	\$0.00
						23PQS Teacher Salary Supplement Program SFY2023	\$166,820.63	\$0.00	\$0.00	\$166,820.63	\$0.00
						24PQS Teacher Salary Supplement Program SFY2024	\$125,550.76	\$0.00	\$0.00	\$125,550.76	\$0.00
						25PQS Teacher Salary Supplement Program SFY2025	\$199,098.18	\$0.00	\$0.00	\$199,098.18	\$0.00
						26PQS Teacher Salary Supplement Program SFY2026	\$64,656.22	\$5,388.02	\$32,328.12	\$32,328.12	\$32,328.10
					5810/3500	19PQ Library Books & Electronic Resources SFY2019	\$2,085.71	\$0.00	\$0.00	\$2,085.71	\$0.00
						20PQ Library Books & Electronic Resources SFY2020	\$2,079.73	\$0.00	\$0.00	\$2,079.73	\$0.00
						21PQ Library Books & Electronic Resources SFY2021	\$1,818.01	\$0.00	\$0.00	\$1,818.01	\$0.00
						22PQ Library Books & Electronic Resources SFY2022	\$2,672.93	\$0.00	\$0.00	\$2,672.93	\$0.00
						23PQ Library Books & Electronic Resources SFY2023	\$2,672.93	\$0.00	\$0.00	\$2,672.93	\$0.00
					5868/3400	19PUA Teacher Supplies & Materials SFY2019	\$18,942.58	\$0.00	\$0.00	\$18,942.58	\$0.00
						20PUA Teacher Supplies & Materials SFY2020	\$18,425.00	\$0.00	\$0.00	\$18,425.00	\$0.00
						21PUA Teacher Supplies & Materials SFY2021	\$22,226.70	\$0.00	\$0.00	\$22,226.70	\$0.00
						22PUA Teacher Supplies & Materials SFY2022	\$20,318.11	\$0.00	\$0.00	\$20,318.11	\$0.00
						23PUA Teacher Supplies & Materials SFY2023	\$19,690.02	\$0.00	\$0.00	\$19,690.02	\$0.00
						24PUA Teacher Supplies & Materials SFY2024	\$19,335.78	\$0.00	\$0.00	\$19,335.78	\$0.00

Utah State Board of Education
Month y A otment Memo

Year	Fiscal Period	LEA ID	LEA Name	Funding Source	District Pgm/Rev	Program Name	Current Budget	Current Month Expend.	YTD Expenditure	Grant to Date	Remaining Balance
2026	06	5FO	SFO U AH	State	5868/3400	25PUA Teacher Supplies & Materials SFY2025	\$8,323.81	\$0.00	\$0.00	\$8,323.81	\$0.00
			VIR UAL			25PUAS Teacher Supplies & Materials SFY2025 PEESRA	\$23,959.69	\$0.00	\$0.00	\$23,959.69	\$0.00
			ACADEMY			26PUA Teacher Supplies & Materials SFY2026	\$11,380.90	\$9,368.55	\$11,380.90	\$11,380.90	\$0.00
						26PUAS Teacher Supplies & Materials PEESRA	\$23,819.10	\$0.00	\$23,819.10	\$23,819.10	\$0.00
					5876/3400	19PQR Educator Salary Adjustments SFY2019	\$582,931.20	\$0.00	\$0.00	\$582,931.20	\$0.00
						20PQR Educator Salary Adjustments SFY2020	\$574,302.08	\$0.00	\$0.00	\$574,302.08	\$0.00
						21PQR Educator Salary Adjustments SFY2021	\$725,528.09	\$0.00	\$0.00	\$725,528.09	\$0.00
						22PQR Educator Salary Adjustments SFY2022	\$677,325.33	\$0.00	\$0.00	\$677,325.33	\$0.00
						23PQR Educator Salary Adjustments SFY2023	\$644,381.46	\$0.00	\$0.00	\$644,381.46	\$0.00
						24PQR Educator Salary Adjustments SFY2024	\$1,327,279.36	\$0.00	\$0.00	\$1,327,279.36	\$0.00
						25PQR Educator Salary Adjustments SFY2025	\$1,409,946.63	\$0.00	\$0.00	\$1,409,946.63	\$0.00
						26PQR Educator Salary Adjustments SFY2026	\$1,679,449.55	\$139,954.13	\$839,724.78	\$839,724.78	\$839,724.77
					5903/3100	23PPKB C E Comprehensive Counseling & Guide SFY2023	\$56,999.00	\$0.00	\$0.00	\$56,999.00	\$0.00
						24PPKB C E Comprehensive Counseling & Guide SFY2024	\$61,934.00	\$0.00	\$0.00	\$61,934.00	\$0.00
						25PPKB C E Comprehensive Counseling & Guide SFY2025	\$62,885.00	\$0.00	\$0.00	\$62,885.00	\$0.00
						26PPKB C E Comprehensive Counseling & Guide SFY2026	\$64,763.00	\$5,939.40	\$32,924.00	\$32,924.00	\$31,839.00
					5911/3400	22PUI English Lang Learner Software Support SFY2022	\$12,320.00	\$0.00	\$0.00	\$12,320.00	\$0.00
					6000/3100	20PPKE C E technical Student Orgs SFY2020	\$4,496.00	\$0.00	\$0.00	\$4,496.00	\$0.00
						21PPKE C E technical Student Orgs SFY2021	\$2,443.00	\$0.00	\$0.00	\$2,443.00	\$0.00
						22PPKE C E technical Student Orgs SFY2022	\$4,821.00	\$0.00	\$0.00	\$4,821.00	\$0.00
						22PPKF C E Skill Certification Competency SFY2022	\$9,058.00	\$0.00	\$0.00	\$9,058.00	\$0.00
						23PPKE C E technical Student Orgs SFY2023	\$814.00	\$0.00	\$0.00	\$814.00	\$0.00
						23PPKF C E Skill Certification Competency SFY2023	\$9,655.00	\$0.00	\$0.00	\$9,655.00	\$0.00
						24PPKE C E technical Student Orgs SFY2024	\$128.00	\$0.00	\$0.00	\$128.00	\$0.00
						24PPKF C E Skill Certification Competency SFY2024	\$15,845.00	\$0.00	\$0.00	\$15,845.00	\$0.00
						25PPKE C E technical Student Orgs SFY2025	\$749.00	\$0.00	\$0.00	\$749.00	\$0.00
						25PPKF C E Skill Certification Competency SFY2025	\$11,428.00	\$0.00	\$0.00	\$11,428.00	\$0.00
						26PPKF C E Skill Certification Competency SFY2026	\$7,161.00	\$428.83	\$4,587.99	\$4,587.99	\$2,573.01
					VAR/3005	19PPA Kindergarten SFY2019	\$138,376.30	\$0.00	\$0.00	\$138,376.30	\$0.00
						20PPA Kindergarten SFY2020	\$123,678.87	\$0.00	\$0.00	\$123,678.87	\$0.00
						21PPA Kindergarten SFY2021	\$405,531.41	\$0.00	\$0.00	\$405,531.41	\$0.00
						22PPA Kindergarten SFY2022	\$389,218.43	\$0.00	\$0.00	\$389,218.43	\$0.00
						23PPA Kindergarten SFY2023	\$214,057.75	\$0.00	\$0.00	\$214,057.75	\$0.00
						24PPA Kindergarten SFY2024	\$224,971.41	\$0.00	\$0.00	\$224,971.41	\$0.00
						25PPA Kindergarten SFY2025	\$309,148.22	\$0.00	\$0.00	\$309,148.22	\$0.00
						26PPA Kindergarten SFY2026	\$290,238.52	\$23,573.62	\$148,796.80	\$148,796.80	\$141,441.72
					VAR/3010	19PPB Grades 1 12 SFY2019	\$6,660,734.57	\$0.00	\$0.00	\$6,660,734.57	\$0.00
						19PPBD Pub Ed Online Dist SFY2019	\$376,297.00	\$0.00	\$0.00	\$376,297.00	\$0.00
						19PPBO Pub Ed Online Offset SFY2019	\$ 668.00	\$0.00	\$0.00	\$ 668.00	\$0.00
						20PPB Grades 1 12 SFY2020	\$6,849,618.72	\$0.00	\$0.00	\$6,849,618.72	\$0.00
						20PPBD Pub Ed Online Dist SFY2020	\$628,127.00	\$0.00	\$0.00	\$628,127.00	\$0.00
						20PPBO Pub Ed Online Offset SFY2020	\$ 3,453.00	\$0.00	\$0.00	\$ 3,453.00	\$0.00
						21PPB Grades 1 12 SFY2021	\$8,300,952.56	\$0.00	\$0.00	\$8,300,952.56	\$0.00
						21PPBD Pub Ed Online Dist SFY2021	\$1,415,412.00	\$0.00	\$0.00	\$1,415,412.00	\$0.00
						21PPBO Pub Ed Online Offset SFY2021	\$ 8,085.00	\$0.00	\$0.00	\$ 8,085.00	\$0.00
						22PPB Grades 1 12 SFY2022	\$10,298,748.17	\$0.00	\$0.00	\$10,298,748.17	\$0.00
						22PPBD Pub Ed Online Dist SFY2022	\$985,302.00	\$0.00	\$0.00	\$985,302.00	\$0.00
						22PPBO Pub Ed Online Offset SFY2022	\$ 2,124.00	\$0.00	\$0.00	\$ 2,124.00	\$0.00
						23PPB Grades 1 12 SFY2023	\$7,873,717.74	\$0.00	\$0.00	\$7,873,717.74	\$0.00
						23PPBD Pub Ed Online Dist SFY2023	\$870,045.00	\$0.00	\$0.00	\$870,045.00	\$0.00
						23PPBO Pub Ed Online Offset SFY2023	\$ 468.00	\$0.00	\$0.00	\$ 468.00	\$0.00
						24PPB Grades 1 12 SFY2024	\$7,674,741.40	\$0.00	\$0.00	\$7,674,741.40	\$0.00
						24PPBD Pub Ed Online Dist SFY2024	\$1,028,496.00	\$0.00	\$0.00	\$1,028,496.00	\$0.00
						24PPBO Pub Ed Online Offset SFY2024	\$ 3,743.00	\$0.00	\$0.00	\$ 3,743.00	\$0.00
						24SHHP Small High Schools, Home&Private SchoolsPEESRA	\$103,480.00	\$0.00	\$0.00	\$103,480.00	\$0.00
						25OCCA Online Course Access Amendments HB417 SFY2025	\$9,998.00	\$0.00	\$0.00	\$9,998.00	\$0.00
						25PPB Grades 1 12 SFY2025	\$8,573,355.94	\$0.00	\$0.00	\$8,573,355.94	\$0.00

Utah State Board of Education
Month y A otment Memo

Year	Fiscal Period	LEA ID	LEA Name	Funding Source	District Pgm/Rev	Program Name	Current Budget	Current Month Expend.	YTD Expenditure	Grant to Date	Remaining Balance
2026	06	5FO	5FO U AH VIR UAL ACADEMY	State	VAR/3010	25PPBD Pub Ed Online Dist SFY2025 25PPBO Pub Ed Online Offset SFY2025 26PPB Grades 1-12 SFY2026 26PPBD Pub Ed Online Dist SFY2026 26PPBO Pub Ed Online Offset SFY2026	\$1,505,642.00 \$ 5,936.00 \$8,296,676.51 \$740,290.00 \$ 866.00	\$0.00 \$0.00 \$665,684.81 \$0.00 (\$224.00)	\$0.00 \$0.00 \$4,303,911.63 \$740,290.00 \$ 866.00	\$1,505,642.00 \$ 5,936.00 \$4,303,911.63 \$740,290.00 \$ 866.00	\$0.00 \$0.00 \$3,992,764.88 \$0.00 \$0.00
					VAR/3020	19PPD Professional Staff SFY2019 20PPD Professional Staff SFY2020 21PPD Professional Staff SFY2021 22PPD Professional Staff SFY2022 23PPD Professional Staff SFY2023 24PPD Professional Staff SFY2024 25PPD Professional Staff SFY2025	\$478,111.14 \$528,790.76 \$819,422.35 \$871,913.63 \$654,213.50 \$627,589.51 \$756,175.22	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$478,111.14 \$528,790.76 \$819,422.35 \$871,913.63 \$654,213.50 \$627,589.51 \$756,175.22	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00
					VAR/3100	20PPK C E ADM SFY2020 21PPK C E ADM SFY2021 23PPK C E ADM SFY2023 24PPK C E ADM SFY2024	\$147,775.00 \$255,395.00 \$260,382.00 \$312,474.00	\$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00	\$147,775.00 \$255,395.00 \$260,382.00 \$312,474.00	\$0.00 \$0.00 \$0.00 \$0.00
					VAR/3200	22PUE Charter School Funding Base Prog SFY2022 23PUE Charter School Funding Base Prog SFY2023 23PUES Charter School Funding Base Prog PEESRA 24PUES Charter School Funding Base Prog PEESRA 25PUES Charter School Funding Base Prog PEESRA 26PQY Flexible Allocation WPU Distribution SFY2026 26PUE Charter School Funding Base Prog SFY2026	\$195,343.01 \$169,227.42 \$0.00 \$200,675.00 \$218,155.00 \$815,749.79 \$215,625.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$66,543.94 \$17,906.46	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$416,486.13 \$108,186.25	\$195,343.01 \$0.00 \$169,227.42 \$260,675.00 \$218,155.00 \$416,486.13 \$108,186.25	\$0.00 \$169,227.42 \$169,227.42 \$0.00 \$0.00 \$399,263.66 \$107,438.75
					VAR/3800	25SF School Fees PEESRA	\$65,923.91	\$0.00	\$65,923.91	\$65,923.91	\$0.00
							\$188,663,452.86	\$1,952,019.47	\$13,214,418.21	\$176,785,404.99	\$11,878,047.87
						Grand Total					

Utah Virtual Academy Reconciliation report

As of 11/30/2025
Account: UTVA Zions Bank Operating

Statement ending balance	4,476,661.06
Deposits in transit	0.00
Outstanding checks and charges	(1,351,102.04)
Adjusted bank balance	<u>3,125,559.02</u>
Book balance	3,125,559.02
Adjustments*	0.00
Adjusted book balance	<u>3,125,559.02</u>

Total Checks and charges Cleared	1,619,029.97	Total Deposits Cleared	2,139,600.10
----------------------------------	--------------	------------------------	--------------

Deposits

Name	Memo	Date	Doc no.	Cleared	In transit
General Ledger entry	SCHOOL DEPOSIT	11/18/2025		250.86	
	SWEEP INTEREST	11/30/2025		2,678.02	
General Ledger entry	ALLOTMENT- UTAH VIRTUAL	11/30/2025		2,136,671.22	
Total Deposits				<u>2,139,600.10</u>	<u>0.00</u>

Checks and charges

Name	Memo	Date	Check no.	Cleared	Outstanding
THE LD EXPERT		08/21/2025	31487		330.00
Solas Psychological		08/27/2025	31498		145.00
ENABLR THERAPY, LLC.		09/17/2025	31528	520.46	
ENABLR THERAPY, LLC.		09/23/2025	31587	282.49	
Cassidy Ulrich		09/24/2025	31596	44.72	
KAHOOT!		10/20/2025	31640		720.00
LEXIA VOYAGER SO- PRIS INC.		10/20/2025	31642		1,613.50
ZION PSYCHOLOGY		10/20/2025	31656	5,075.00	
INSUM SOLUTIONS CORP		10/22/2025	31659	10,000.00	
JILLIAN HYMAS		10/22/2025	31661	696.00	
Larry H. Miller Theatres		10/22/2025	31663	2,225.68	
MALOY PR, LLC.		10/22/2025	31664	5,500.00	
ZION PSYCHOLOGY		10/22/2025	31666	3,045.00	
HIGHLIGHTER		10/29/2025	31669	1,000.00	
WEDNESDAY LLC					
ALEXIS CARTER		10/29/2025	31671	157.40	
ALICIA HOERNER,		10/29/2025	31672	2,035.00	
Ph.D. dba BILINGUAL PSYCHOLOGICAL SERVICES					
Boulder Consulting		10/29/2025	31673	1,457.51	
Cassandra Asay		10/29/2025	31674	335.00	
E-Therapy LLC		10/29/2025	31675	1,575.50	
Mason Andersen		10/29/2025	31676	282.80	
MICHELLE SAGERS		10/29/2025	31677	242.91	
Shayla Miller		10/29/2025	31678	115.15	
Shelley Jo Dula		10/29/2025	31679	975.00	
SOLUTION TREE		10/29/2025	31680	1,700.00	
AIOA, LLC		10/29/2025	31681	1,200.00	
ALYSSA MCEWEN		10/29/2025	31682	408.70	
AMY WELLS		10/29/2025	31683	31.64	
CARRIE JUSTVIG		10/29/2025	31684	327.49	
CHARTER SCHOOL THERAPY		10/29/2025	31685	3,627.60	
ENABLR THERAPY, LLC.		10/29/2025	31686	742.73	
JENNIFER IZATT		10/29/2025	31687	490.26	
KRISTEN PACE		10/29/2025	31688	857.60	

Utah Virtual Academy

Reconciliation report

As of 11/30/2025

Account: UTVA Zions Bank Operating

MICHAEL SISTO	10/29/2025	31689	1,023.33
ORACLE AMERICA, INC.	10/29/2025	31690	205.67
ROCKY MOUNTAIN UNIVERSITY OF HEALTH PROFES- SIONS FOUNDATION	10/29/2025	31691	510.00
Solas Psychological	10/29/2025	31692	3,371.25
TARA COTTAM	10/29/2025	31693	80.00
THE LD EXPERT	10/29/2025	31694	4,080.45
ZION PSYCHOLOGY	10/29/2025	31695	1,160.00
Boulder Consulting	10/30/2025	31696	1,556.88
ENABLRL THERAPY, LLC.	10/30/2025	31697	2,018.98
JBD COUNSELING AND CONSULTING	10/30/2025	31698	1,420.40
JOSTENS, INC	10/30/2025	31699	155.27
Pitney Bowes Global Fi- 1866443	10/30/2025	31700	35.00
nancial Services			
SURF AND SKI	10/30/2025	31701	1,300.00
SPEECH THERAPY			
T-Mobile	10/30/2025	31702	1,040.00
UTAH BUREAU OF CRIMINAL IDENTIFICA- TION	10/30/2025	31703	420.00
CHARTER SCHOOL			
THERAPY	10/30/2025	31704	3,821.53
DOCUSIGN, INC.	10/30/2025	31705	8,435.04
EVERWAY LLC	10/30/2025	31706	4,503.20
Gardner Batt, LLC	10/30/2025	31707	13,328.56
HIGHLIGHTER	10/30/2025	31708	5,000.00
WEDNESDAY LLC			
Solas Psychological	10/30/2025	31710	2,791.25
THE LD EXPERT	10/30/2025	31711	18,856.77
UTAH EDUCATION AND TELEHEALTH NETWORK	10/30/2025	31712	12,966.49
ZION PSYCHOLOGY	10/30/2025	31714	9,280.00
BROOKSTONE PROP- ERTY MANAGEMENT	11/03/2025		4,502.49
MCGRAW HILL			
SCHOOL EDUCATION	11/04/2025	31709	17,080.88
HOLDINGS			
UTAH EDUCATION POLICY CENTER	11/04/2025	31713	25,000.00
Zions Bank CC-Merideth 4621	11/06/2025		3,245.65
Zions Bank CC-Shelly Strahan	11/06/2025		15,176.51
Zions Bank - Allen CC 0569	11/06/2025		4,590.44
Zions Bank - Hymas CC 0759	11/06/2025		21.53
JILLIAN HYMAS	11/07/2025	31715	2,080.61
Lacey Robinson	11/07/2025	31716	933.12
MELANIE DENTON	11/07/2025	31717	209.00
General Ledger entry	PAYROLL #AR53153	11/07/2025	618,374.67
HEATHER BALDWIN		11/10/2025	565.30
Meghan Merideth		11/10/2025	1,281.65
MELANIE DENTON		11/10/2025	258.00
General Ledger entry	11/11/25 AR53271 - \$20.69 OCT Background Checks & Drug Tests	11/11/2025	20.69
AIOA, LLC		11/12/2025	1,200.00
ALICIA HOERNER,		11/12/2025	1,850.00
Ph.D. dba BILINGUAL PSYCHOLOGICAL SER- VICES			

Utah Virtual Academy Reconciliation report

As of 11/30/2025

Account: UTVA Zions Bank Operating

Boulder Consulting	11/12/2025	31720	1,523.76
Certified Languages International	11/12/2025	31721	93.75
Comprehensive Psychological	11/12/2025	31722	2,625.00
COUNCIL FOR EXCEPTIONAL CHILDREN	11/12/2025	31723	199.00
ELUMA LLC	11/12/2025	31724	208.00
ENABLR THERAPY, LLC.	11/12/2025	31725	2,038.92
HIGHLIGHTER	11/12/2025	31727	186.00
WEDNESDAY LLC			
JBD COUNSELING AND CONSULTING	11/12/2025	31728	6,149.15
NV PORTRAITS LLC	11/12/2025	31731	800.00
ORACLE AMERICA, INC.	11/12/2025	31732	266.44
OVERDRIVE, INC.	11/12/2025	31733	1,000.00
PITNEY BOWES - PURCHASE POWER	11/12/2025	31734	1,241.99
PowerSchool Group LLC	11/12/2025	31735	5,945.33
PULSE TECHNOLOGIES, INC.	11/12/2025	31736	7,989.04
Shelley Jo Dula	11/12/2025	31737	877.50
Solas Psychological	11/12/2025	31738	7,177.50
STERICYCLE, INC.	11/12/2025	31739	120.13
SURF AND SKI	11/12/2025	31740	1,425.00
SPEECH THERAPY			
THE LD EXPERT	11/12/2025	31741	12,188.00
ZION PSYCHOLOGY	11/12/2025	31742	3,842.50
General Ledger entry	11/13/25 AR53264 - \$2000	11/13/2025	2,000.00
ACADEMICA WEST, LLC	11/19/2025	31743	88,312.08
CENTURYLINK	11/19/2025	31744	455.83
E-Therapy LLC	11/19/2025	31745	5,650.00
ENABLR THERAPY, LLC.	11/19/2025	31746	1,854.48
JBD COUNSELING AND CONSULTING	11/19/2025	31747	2,297.50
LEXIA LEARNING SYSTEMS LLC	11/19/2025	31748	9,700.00
PITNEY BOWES - PURCHASE POWER	11/19/2025	31749	2,989.00
THE LD EXPERT	11/19/2025	31750	25,999.60
ZION PSYCHOLOGY	11/19/2025	31751	870.00
K12 Management Inc.	11/19/2025	31752	1,310,580.50
Cynthia Robison-Hanchett	11/21/2025	31753	70.00
Lacey Robinson	11/21/2025	31754	729.13
Lori Phillips	11/21/2025	31755	4,181.67
	11/21/2025		261.20
General Ledger entry	ACCOUNT ANALYSIS FEE		
	PAYROLL #AR53573	11/21/2025	616,773.26
Total Checks and charges			1,619,029.97
			1,351,102.04

ZIONS BANK®

PO BOX 26547
SALT LAKE CITY, UT 84126-0547

Statement of Accounts

This Statement: November 28, 2025
Last Statement: October 31, 2025

Primary Account [REDACTED]

0022297 1637-06-0000-ZFN-PG 0021-00088

UTAH VIRTUAL ACADEMY
310 E 4500 S STE 620
SALT LAKE CITY, UT 84107-4266

Direct Inquiries to:
800-789-2265
WWW.ZIONSBANK.COM

WE HAVEN'T FORGOTTEN WHO KEEPS US IN BUSINESS.®

We value your business and wish to inform you of the upcoming fee changes, effective on January 1, 2026, for the following:

- Commercial Accounts
- Treasury Management Services (Please note, your account may not be impacted by the Treasury Management Service fee changes, as these fees will only apply if your account utilizes the services.)

To view the updated fees, visit <https://www.zionsbank.com/tmpricingchanges2026>.

If you have any questions, please contact your Relationship Manager or Treasury Management Sales Consultant.

Treasury Management Services may be subject to applicable contracts, agreements, or credit approval. Fees may apply. Terms and conditions apply. See a banker for details.

SUMMARY OF ACCOUNT BALANCE

Account Type	Account Number	Account Ending Balance
PUBLIC FUNDS ANALYZED CHECKING	[REDACTED]	\$0.00

PUBLIC FUNDS ANALYZED CHECKING [REDACTED]

0177

	Previous Balance	Deposits/Credits	Withdrawals/Debits	Checks Processed	Ending Balance
Count:		19	9	87	
Amount:	0.00	3,751,449.52	3,397,385.99-	354,063.53-	0.00

DEPOSITS/CREDITS

Posting Date	Effective Date	Amount	Description
11/03	11/03	22,712.19	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 005602386
11/04	11/04	2,761.11	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 003042353
11/05	11/05	14,967.58	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 002859831
11/06	11/06	642,851.60	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 002761090
11/07	11/07	3,335.00	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 003176475
11/10	11/10	52,099.76	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 005003928
11/12	11/12	45,664.35	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 004216659
11/13	11/13	490.26	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 002871034
11/14	11/14	4,027.20	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 003247104
11/17	11/17	6,693.40	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 004978280
11/18	11/18	250.86	DEPOSIT
11/18	11/18	40,351.88	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 002747365
11/19	11/19	9,721.02	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 002941860
11/20	11/20	623,683.98	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 002698845

November 28, 2025
UTAH VIRTUAL ACADEMY

Sweep Account Reconciliation Form

The following form is designed to assist in your Sweep Account reconciliation efforts. Please use the following documents:

For Loan Sweeps: Checking Account Statement(s)
Loan Sweep Account Statement
Monthly Interest Statement
Checking Account Ledger

For Sweeps: Checking Account Statement(s)
Investment Sweep Account Statement
Checking Account Ledger

1. Using **either** your Investment Sweep Account Statement **or** Loan Sweep Statement, check your Sweep Account transfers against the corresponding debits and credits on your checking account statement(s).
2. Mark each entry in your checking account ledger that has been charged to your checking account (checks, deposits, etc.).
3. List the checks that have been written, but not yet charged to your checking account on the lines below:

4. Enter the ending balance from the Sweep Account statement. **SWEEPSTATEMENT BALANCE** _____
5. Add the ending balance from the Checking Account statement. (if there is more than one checking account, add the balances together and enter the total on this line. If the checking account has a neg balance of \$0.00, enter \$0.00.) **CHECKING STATEMENTBALANCE** + _____
6. Subtract the Outstanding Checks Total shown above. **OUTSTANDING CHECKS** - _____
7. Add any outstanding deposits. **OUTSTANDING DEPOSITS** + _____
8. Calculate the Adjusted Bank Balance. **ADJUSTED BANK BALANCE** = _____
9. Enter the ending balance from your checking account register. (if there is more than one checking account, add the account balances together and enter the total on this line.) **CHECKING REGISTER BALANCE** + _____

NOTE: If reconciling an *Investment Sweep* account, go to step 11.
For *Loan Sweep* accounts, go to step 10.

10. Use the **Sweep Account statement** and **Monthly Investment statement** to reconcile transfers between the line of credit and sweep account to determine the net draw or net payment to the line. Add the draw or subtract the payment from the book balance.

11. Subtract any bank charges from the account statements.

12. Add interest/dividends received from the account statement.

13. Calculate the Adjusted Register Balance. This should match the Adjusted Bank Balance (line 8).

	NET CHANGE IN LINE	+ or -	
	BANK CHARGES	-	_____
	INTEREST EARNED	+	_____
	ADJUSTED REGISTER BALANCE	=	_____

SWEEP ACCOUNT ACTIVITY REPORT BALANCE DEFINITIONS:

- **Accrued Interest M-T-D:** The amount of interest accrued by the sweep that month to date.
- **Current Balance:** A positive balance denotes the total amount of funds in the sweep (collected funds, plus funds in float).
- **Available Balance:** A positive balance denotes the amount in one day float to the sweep available for the next business day. A negative balance denotes the amount drawn from uncollected funds.
- **Collected Balance:** A positive balance denotes the amount of funds collected from float or same day deposits or credits. Accrued interest is calculated with this amount multiplied by the interest rate.
- **Principal Loan Balance owned Online:** The amount currently owed to the Bank through the line of credit or loan.

ZIONS BANK®

PO BOX 26547
SALT LAKE CITY, UT 84126-0547

November 28, 2025
UTAH VIRTUAL ACADEMY
[REDACTED]

Continued ...

Posting	Effective		
Date	Date	Amount	Description
11/21	11/21	29,394.63	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 003127342
11/24	11/24	4,562.26	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 004977986
11/25	11/25	9,700.00	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 003010902
11/26	11/26	101,511.22	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 003015075
11/28	11/28	2,136,671.22	State of Utah UTAHEFT REF # 02533 2007909274 State of Utah 4

CHARGES/DEBITS

Posting	Effective		
Date	Date	Amount	Description
11/03	11/03	2.49-	AppFolio, Inc. F WEB PMTS REF # 02530 7001510438 AppFolio, I
11/03	11/03	4,500.00-	BrookStone Prope WEB PMTS REF # 02530 7001588309 BrookStone
11/03	11/03	5,075.00-	Check No: 000000031656
11/03	11/03	3,045.00-	Check No: 000000031666
11/03	11/03	408.70-	Check No: 000000031682
11/03	11/03	1,700.00-	Check No: 000000031680
11/03	11/03	5,500.00-	Check No: 000000031664
11/03	11/03	327.49-	Check No: 000000031684
11/03	11/03	1,457.51-	Check No: 000000031673
11/03	11/03	696.00-	Check No: 000000031661
11/04	11/04	115.15-	Check No: 000000031678
11/04	11/04	44.72-	Check No: 000000031596
11/04	11/04	242.91-	Check No: 000000031677
11/04	11/04	1,000.00-	Check No: 000000031669
11/04	11/04	1,023.33-	Check No: 000000031689
11/04	11/04	335.00-	Check No: 000000031674
11/05	11/05	3,627.60-	Check No: 000000031685
11/05	11/05	282.49-	Check No: 000000031587
11/05	11/05	742.73-	Check No: 000000031686
11/05	11/05	520.46-	Check No: 000000031528
11/05	11/05	510.00-	Check No: 000000031691
11/05	11/05	4,080.45-	Check No: 000000031694
11/05	11/05	857.60-	Check No: 000000031688
11/05	11/05	3,371.25-	Check No: 000000031692
11/05	11/05	975.00-	Check No: 000000031679
11/06	11/06	23,034.13-	CREDIT CARD ECS PAYMENT REF # 02531 0007330619 CREDIT CARD E
11/06	11/06	618,374.67-	Stratus HR Payroll REF # 02531 0007452887 Stratus HR A453548
11/06	11/06	1,160.00-	Check No: 000000031695
11/06	11/06	282.80-	Check No: 000000031676
11/07	11/07	1,300.00-	Check No: 000000031701
11/07	11/07	2,035.00-	Check No: 000000031672
11/10	11/10	1,575.50-	Check No: 000000031675
11/10	11/10	155.27-	Check No: 000000031699
11/10	11/10	17,080.88-	Check No: 000000031709
11/10	11/10	2,791.25-	Check No: 000000031710
11/10	11/10	8,435.04-	Check No: 000000031705
11/10	11/10	13,328.56-	Check No: 000000031707
11/10	11/10	2,018.98-	Check No: 000000031687
11/10	11/10	5,000.00-	Check No: 000000031708
11/10	11/10	1,556.88-	Check No: 000000031696
11/10	11/10	157.40-	Check No: 000000031671
11/12	11/12	2,000.00-	Stratus HR Payroll REF # 02531 6001328741 Stratus HR A453548
11/12	11/12	9,280.00-	Check No: 000000031714
11/12	11/12	20.69-	Stratus HR Payroll REF # 02531 6001908079 Stratus HR A453548
11/12	11/12	1,040.00-	Check No: 000000031702
11/12	11/12	18,856.77-	Check No: 000000031711
11/12	11/12	12,966.49-	Check No: 000000031712
11/12	11/12	1,420.40-	Check No: 000000031698
11/12	11/12	80.00-	Check No: 000000031693
11/13	11/13	490.26-	Check No: 000000031687
11/14	11/14	3,821.53-	Check No: 000000031704
11/14	11/14	205.67-	Check No: 000000031690
11/17	11/17	2,225.68-	Check No: 000000031663
11/17	11/17	800.00-	Check No: 000000031731
11/17	11/17	2,038.92-	Check No: 000000031725
11/17	11/17	565.30-	Check No: 000000031726
11/17	11/17	186.00-	Check No: 000000031727

ZIONS BANK®

PO BOX 26547
SALT LAKE CITY, UT 84126-0547

November 28, 2025
UTAH VIRTUAL ACADEMY

Continued ...

Posting Date	Effective Date	Amount	Description
11/17	11/17	877.50-	Check No: 000000031737
11/18	11/18	1,425.00-	Check No: 000000031740
11/18	11/18	7,177.50-	Check No: 000000031738
11/18	11/18	933.12-	Check No: 000000031716
11/18	11/18	7,989.04-	Check No: 000000031736
11/18	11/18	1,850.00-	Check No: 000000031719
11/18	11/18	120.13-	Check No: 000000031739
11/18	11/18	5,945.33-	Check No: 000000031735
11/18	11/18	12,188.00-	Check No: 000000031741
11/18	11/18	1,200.00-	Check No: 000000031681
11/18	11/18	1,523.76-	Check No: 000000031720
11/19	11/19	93.75-	Check No: 000000031721
11/19	11/19	1,000.00-	Check No: 000000031733
11/19	11/19	199.00-	Check No: 000000031723
11/19	11/19	4,503.20-	Check No: 000000031706
11/19	11/19	208.00-	Check No: 000000031724
11/19	11/19	3,842.50-	Check No: 000000031742
11/20	11/20	616,773.26-	Stratus HR Payroll REF # 02532 4000490029 Stratus HR A453548
11/20	11/20	209.00-	Check No: 000000031717
11/20	11/20	258.00-	Check No: 000000031730
11/20	11/20	420.00-	Check No: 000000031703
11/20	11/20	6,149.15-	Check No: 000000031728
11/21	11/21	261.20-	ANALYSIS SERVICE FEE
11/21	11/21	266.44-	Check No: 000000031732
11/21	11/21	1,241.99-	Check No: 000000031734
11/21	11/21	25,000.00-	Check No: 000000031713
11/21	11/21	2,625.00-	Check No: 000000031722
11/24	11/24	2,080.61-	Check No: 000000031715
11/24	11/24	1,200.00-	Check No: 000000031718
11/24	11/24	1,281.65-	Check No: 000000031729
11/25	11/25	9,700.00-	Check No: 000000031748
11/26	11/26	870.00-	Check No: 000000031751
11/26	11/26	88,312.08-	Check No: 000000031743
11/26	11/26	10,000.00-	Check No: 000000031659
11/26	11/26	31.64-	Check No: 000000031683
11/26	11/26	2,297.50-	Check No: 000000031747
11/28	11/28	4,181.67-	Check No: 000000031755
11/28	11/28	70.00-	Check No: 000000031753
11/28	11/28	2,132,419.55-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 0658 003228702

CHECKS PROCESSED

Number	Date	Amount	Number	Date	Amount	Number	Date	Amount
31528	11/05	\$520.46	31683	11/26	\$31.64	31706	11/19	\$4,503.20
31587*	11/05	\$282.49	31684	11/03	\$327.49	31707	11/10	\$13,328.56
31596*	11/04	\$44.72	31685	11/05	\$3,627.60	31708	11/10	\$5,000.00
31656*	11/03	\$5,075.00	31686	11/05	\$742.73	31709	11/10	\$17,080.88
31659*	11/26	\$10,000.00	31687	11/13	\$490.26	31710	11/10	\$2,791.25
31661*	11/03	\$696.00	31688	11/05	\$857.60	31711	11/12	\$18,856.77
31663*	11/17	\$2,225.68	31689	11/04	\$1,023.33	31712	11/12	\$12,966.49
31664	11/03	\$5,500.00	31690	11/14	\$205.67	31713	11/21	\$25,000.00
31666*	11/03	\$3,045.00	31691	11/05	\$510.00	31714	11/12	\$9,280.00
31669*	11/04	\$1,000.00	31692	11/05	\$3,371.25	31715	11/24	\$2,080.61
31671*	11/10	\$157.40	31693	11/12	\$80.00	31716	11/18	\$933.12
31672	11/07	\$2,035.00	31694	11/05	\$4,080.45	31717	11/20	\$209.00
31673	11/03	\$1,457.51	31695	11/06	\$1,160.00	31718	11/24	\$1,200.00
31674	11/04	\$335.00	31696	11/10	\$1,556.88	31719	11/18	\$1,850.00
31675	11/10	\$1,575.50	31697	11/10	\$2,018.98	31720	11/18	\$1,523.76
31676	11/06	\$282.80	31698	11/12	\$1,420.40	31721	11/19	\$93.75
31677	11/04	\$242.91	31699	11/10	\$155.27	31722	11/21	\$2,625.00
31678	11/04	\$115.15	31701*	11/07	\$1,300.00	31723	11/19	\$199.00
31679	11/05	\$975.00	31702	11/12	\$1,040.00	31724	11/19	\$208.00
31680	11/03	\$1,700.00	31703	11/20	\$420.00	31725	11/17	\$2,038.92
31681	11/18	\$1,200.00	31704	11/14	\$3,821.53	31726	11/17	\$565.30
31682	11/03	\$408.70	31705	11/10	\$8,435.04	31727	11/17	\$186.00

ZIONS BANK®

PO BOX 26547
SALT LAKE CITY, UT 84126-0547

November 28, 2025
UTAH VIRTUAL ACADEMY

Continued ...

Number	Date	Amount	Number	Date	Amount	Number	Date	Amount
31728	11/20	\$6,149.15	31735	11/18	\$5,945.33	31742	11/19	\$3,842.50
31729	11/24	\$1,281.65	31736	11/18	\$7,989.04	31743	11/26	\$88,312.08
31730	11/20	\$258.00	31737	11/17	\$877.50	31747*	11/26	\$2,297.50
31731	11/17	\$800.00	31738	11/18	\$7,177.50	31748	11/25	\$9,700.00
31732	11/21	\$266.44	31739	11/18	\$120.13	31751*	11/26	\$870.00
31733	11/19	\$1,000.00	31740	11/18	\$1,425.00	31753*	11/28	\$70.00
31734	11/21	\$1,241.99	31741	11/18	\$12,188.00	31755*	11/28	\$4,181.67

*Not in check sequence.

ACTIVITY COUNT

	<i>During this period</i>
Total Items	116

AGGREGATE OVERDRAFT AND RETURNED ITEM FEES

	<i>Total for This Period</i>	<i>Total Year-to-Date</i>
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

To learn more about our other products and services that may lower the cost of managing account overdrafts or to discuss removing overdraft coverage from your account, please contact Customer Service or visit your local branch.

DAILY BALANCE

Date	Balance	Date	Balance	Date	Balance
11/01	\$0.00	11/19	\$125.43	11/20	\$0.00
11/18	\$250.86				

INTEREST

Interest Earned This Statement Period	\$0.00	Number Of Days This Statement Period	28
Interest Paid Year-To-Date 2025	\$0.00		

Current interest rate is 0.0000% with no rate change this statement period

November 28, 2025
UTAH VIRTUAL ACADEMY
[REDACTED]

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ZIONS BANK®

PO BOX 26547
SALT LAKE CITY, UT 84126-0547

Statement of Accounts

This Statement: November 28, 2025
Last Statement: October 31, 2025

Primary Account [REDACTED]

0006547 1637-06-0000-ZFN-PG 0007-00000

UTAH VIRTUAL ACADEMY
310 E 4500 S STE 620
SALT LAKE CITY, UT 84107-4266

Direct Inquiries to:
800-789-2265
WWW.ZIONSBANK.COM

WE HAVEN'T FORGOTTEN WHO KEEPS US IN BUSINESS.®

SUMMARY OF ACCOUNT BALANCE

Account Type	Account Number	Account Ending Balance
GOLD BUSINESS SWEEP	[REDACTED]	\$4,476,661.06

GOLD BUSINESS SWEEP [REDACTED]		0291			
	Previous Balance	Deposits/Credits	Withdrawals/Debits	Checks Processed	Ending Balance
Count:		2	17	0	
Amount:	3,956,090.93	2,135,097.57	1,614,527.44-	0.00	4,476,661.06

DEPOSITS/CREDITS

Posting Date	Effective Date	Amount	Description
11/28	11/28	2,132,419.55	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 4082 003228702
11/28	11/28	2,678.02	INTEREST PAYMENT

CHARGES/DEBITS

Posting Date	Effective Date	Amount	Description
11/03	11/03	22,712.19-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 005602386
11/04	11/04	2,761.11-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 003042353
11/05	11/05	14,967.58-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 002859831
11/06	11/06	642,851.60-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 002761090
11/07	11/07	3,335.00-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 003176475
11/10	11/10	52,099.76-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 005003928
11/12	11/12	45,664.35-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 004216659
11/13	11/13	490.26-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 002871034
11/14	11/14	4,027.20-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 003247104
11/17	11/17	6,693.40-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 004978280
11/18	11/18	40,351.88-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 002747365
11/19	11/19	9,721.02-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 002941860
11/20	11/20	623,683.98-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 002698845
11/21	11/21	29,394.63-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 003127342
11/24	11/24	4,562.26-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 004977986
11/25	11/25	9,700.00-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 003010902
11/26	11/26	101,511.22-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 003015075

CHECKS PROCESSED

There were no transactions this period.

ACTIVITY COUNT

During this period

Total Items

19

November 28, 2025
UTAH VIRTUAL ACADEMY

Sweep Account Reconciliation Form

The following form is designed to assist in your Sweep Account reconciliation efforts. Please use the following documents:

For Loan Sweeps: Checking Account Statement(s)
Loan Sweep Account Statement
Monthly Interest Statement
Checking Account Ledger

For Sweeps: Checking Account Statement(s)
Investment Sweep Account Statement
Checking Account Ledger

1. Using **either** your Investment Sweep Account Statement **or** Loan Sweep Statement, check your Sweep Account transfers against the corresponding debits and credits on your checking account statement(s).
2. Mark each entry in your checking account ledger that has been charged to your checking account (checks, deposits, etc.).
3. List the checks that have been written, but not yet charged to your checking account on the lines below:

4. Enter the ending balance from the Sweep Account statement. **SWEEPSTATEMENT BALANCE** _____

5. Add the ending balance from the Checking Account statement. (if there is more than one checking account, add the balances together and enter the total on this line. If the checking account has a peg balance of \$0.00, enter \$0.00.) **CHECKING STATEMENTBALANCE** + _____

6. Subtract the Outstanding Checks Total shown above. **OUTSTANDING CHECKS** - _____

7. Add any outstanding deposits. **OUTSTANDING DEPOSITS** + _____

8. Calculate the Adjusted Bank Balance. **ADJUSTED BANK BALANCE** = _____

9. Enter the ending balance from your checking account register. (if there is more than one checking account, add the account balances together and enter the total on this line.) **CHECKING REGISTER BALANCE** + _____

NOTE: If reconciling an *Investment Sweep* account, go to step 11.
For *Loan Sweep* accounts, go to step 10.

10. Use the **Sweep Account statement** and **Monthly Investment statement** to reconcile transfers between the line of credit and sweep account to determine the net draw or net payment to the line. Add the draw or subtract the payment from the book balance.
11. Subtract any bank charges from the account statements.
12. Add interest/dividends received from the account statement.
13. Calculate the Adjusted Register Balance. This should match the Adjusted Bank Balance (line 8).

NET CHANGE IN LINE	+ or -	_____
BANK CHARGES	-	_____
INTEREST EARNED	+	_____
ADJUSTED REGISTER BALANCE	-	_____

SWEEP ACCOUNT ACTIVITY REPORT BALANCE DEFINITIONS:

- **Accrued Interest M-T-D:** The amount of interest accrued by the sweep that month to date.
- **Current Balance:** A positive balance denotes the total amount of funds in the sweep (collected funds, plus funds in float).
- **Available Balance:** A positive balance denotes the amount in one day float to the sweep available for the next business day. A negative balance denotes the amount drawn from uncollected funds.
- **Collected Balance:** A positive balance denotes the amount of funds collected from float or same day deposits or credits. Accrued interest is calculated with this amount multiplied by the interest rate.
- **Principal Loan Balance owned Online:** The amount currently owed to the Bank through the line of credit or loan.

ZIONS BANK®

PO BOX 26547
SALT LAKE CITY, UT 84126-0547

November 28, 2025
UTAH VIRTUAL ACADEMY
[REDACTED]

AGGREGATE OVERDRAFT AND RETURNED ITEM FEES

	<i>Total for This Period</i>	<i>Total Year-to-Date</i>
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

To learn more about our other products and services that may lower the cost of managing account overdrafts or to discuss removing overdraft coverage from your account, please contact Customer Service or visit your local branch.

DAILY BALANCE

<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>
11/01	\$3,956,090.93	11/12	\$3,171,699.34	11/20	\$2,486,731.60
11/03	\$3,933,378.74	11/13	\$3,171,209.08	11/21	\$2,457,336.97
11/04	\$3,930,617.63	11/14	\$3,167,181.88	11/24	\$2,452,774.71
11/05	\$3,915,650.05	11/17	\$3,160,488.48	11/25	\$2,443,074.71
11/06	\$3,272,798.45	11/18	\$3,120,136.60	11/26	\$2,341,563.49
11/07	\$3,269,463.45	11/19	\$3,110,415.58	11/28	\$4,476,661.06
11/10	\$3,217,363.69				

INTEREST

Interest Earned This Statement Period	\$2,678.02	Number Of Days This Statement Period	28
Interest Paid Year-To-Date 2025	\$28,897.96		
Interest Paid Last Year 2024	\$64,972.24		

Current interest rate is 1.1100%

Interest rate changes this period:

<i>Date</i>	<i>Rate</i>	<i>Date</i>	<i>Rate</i>	<i>Date</i>	<i>Rate</i>	<i>Date</i>	<i>Rate</i>
11/03	1.1500%	11/04	1.1300%	11/05	1.1100%	11/06	1.1000%
11/10	1.1100%	11/12	1.1000%	11/14	1.0900%	11/17	1.1000%
11/18	1.0900%	11/19	1.0800%	11/20	1.0700%	11/21	1.0800%
11/24	1.0900%	11/26	1.1000%	11/28	1.1100%		

November 28, 2025
UTAH VIRTUAL ACADEMY
[REDACTED]

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Utah Virtual Academy Reconciliation report

As of 11/30/2025
Account: PTIF - UTVA

Statement ending balance	14,910,966.35
Deposits in transit	0.00
Outstanding checks and charges	0.00
Adjusted bank balance	<u>14,910,966.35</u>

Book balance	14,910,966.35
Adjustments*	0.00
Adjusted book balance	<u>14,910,966.35</u>

Total Checks and charges Cleared	0.00	Total Deposits Cleared	50,481.09
----------------------------------	------	------------------------	-----------

Deposits

Name	Memo	Date	Doc no.	Cleared	In transit
	REINVESTMENT	11/30/2025		50,481.09	
Total Deposits				<u>50,481.09</u>	<u>0.00</u>

Checks and charges

Name	Memo	Date	Check no.	Cleared	Outstanding
	Total Checks and charges			0.00	0.00

STATEMENT OF ACCOUNT

P T I F

UTAH PUBLIC TREASURERS' INVESTMENT FUND

Marlo M. Oaks, Utah State Treasurer, Fund Manager

PO Box 142315

350 N State Street, Suite 180

Salt Lake City, Utah 84114-2315

Local Call (801) 538-1042 Toll Free (800) 395-7665

www.treasurer.utah.gov

UTAH VIRTUAL ACADEMY
 BUSINESS ADMINISTRATOR
 310 EAST 4500 SOUTH #620
 MURRAY UTAH 84107

Account	Account Period
██████████	November 01, 2025 through November 30, 2025
Summary	
Beginning Balance	\$ 14,860,485.26
Deposits	\$ 50,481.09
Withdrawals	\$ 0.00
Ending Balance	\$ 14,910,966.35

Date	Activity	Deposits	Withdrawals	Balance
11/01/2025	FORWARD BALANCE	\$ 0.00	\$ 0.00	\$ 14,860,485.26
11/30/2025	REINVESTMENT	\$ 50,481.09	\$ 0.00	\$ 14,910,966.35
11/30/2025	ENDING BALANCE	\$ 0.00	\$ 0.00	\$ 14,910,966.35

Utah Virtual Academy Reconciliation report

As of 12/31/2025
Account: UTVA Zions Bank Operating

Statement ending balance	2,718,510.73
Deposits in transit	0.00
Outstanding checks and charges	(101,324.06)
Adjusted bank balance	<u>2,617,186.67</u>

Book balance	2,617,186.67
Adjustments*	0.00
Adjusted book balance	<u>2,617,186.67</u>

Total Checks and charges Cleared	3,711,929.47	Total Deposits Cleared
-------------------------------------	--------------	------------------------

1,953,779.14

Deposits

Name	Memo	Date	Doc no.	Cleared	In transit
General Ledger entry	SWEEP INTEREST ALLOTMENT- UTAH VIRTUAL	12/31/2025 12/31/2025		1,759.67 1,952,019.47	
Total Deposits				1,953,779.14	0.00

Checks and charges

Name	Memo	Date	Check no.	Cleared	Outstanding
THE LD EXPERT		08/21/2025	31487		330.00
Solas Psychological		08/27/2025	31498	145.00	
KAHOOT!		10/20/2025	31640	720.00	
LEXIA VOYAGER SO- PRIS INC.		10/20/2025	31642		1,613.50
Pitney Bowes Global Fi- 1866443		10/30/2025	31700		35.00
ncial Services					
CENTURYLINK		11/19/2025	31744	455.83	
E-Therapy LLC		11/19/2025	31745	5,650.00	
ENABLR THERAPY, LLC.		11/19/2025	31746	1,854.48	
PITNEY BOWES - PUR- CHASE POWER		11/19/2025	31749	2,989.00	
THE LD EXPERT		11/19/2025	31750	25,999.60	
K12 Management Inc.		11/19/2025	31752	1,310,580.50	
Lacey Robinson		11/21/2025	31754	729.13	
ACADEMICA WEST, LLC		12/01/2025	31756	72.00	
BILINGUAL PSYCHO- LOGICAL SERVICES, LLC		12/01/2025	31757	2,220.00	
Boulder Consulting		12/01/2025	31758	1,722.52	
CHARTER SCHOOL		12/01/2025	31759	4,432.05	
THERAPY					
Comprehensive Psycho- logical		12/01/2025	31760	1,225.00	
ENABLR THERAPY, LLC.		12/01/2025	31761	1,519.47	
JBD COUNSELING AND CONSULTING		12/01/2025	31762	8,608.94	
JOSTENS, INC		12/01/2025	31763	373.44	
Kevin Knutson		12/01/2025	31764	1,300.00	
MALOY PR, LLC.		12/01/2025	31765	5,500.00	
MINKY COUTURE LLC		12/01/2025	31766	960.00	
Pacific Office Automation		12/01/2025	31767	3,491.90	
PITNEY BOWES - PUR- CHASE POWER		12/01/2025	31768	174.39	
Shelley Jo Dula		12/01/2025	31769	1,040.00	
Solas Psychological		12/01/2025	31770	5,473.75	
SOLUTION TREE		12/01/2025	31771	6,800.00	
ZION PSYCHOLOGY		12/01/2025	31772	6,815.00	
KAHOOT!	LOST CHK. PAID WITH CC	12/01/2025	Voided - 31640	(720.00)	

Utah Virtual Academy

Reconciliation report

As of 12/31/2025

Account: UTVA Zions Bank Operating

THE LD EXPERT	CHK LOST. WILL MAIL OUT ANOTHER PAYROLL #AR53896	12/01/2025	Voided - 31750	(25,999.60)
General Ledger entry		12/01/2025		763,200.77
BROOKSTONE PROPERTY MANAGEMENT		12/01/2025		4,502.49
ACADEMICA WEST, LLC		12/02/2025	31773	42,822.42
HIGHLIGHTER WEDNESDAY LLC		12/02/2025	31774	5,186.00
Gardner Batt, LLC		12/04/2025	31775	13,328.56
CHARTER SCHOOL THERAPY		12/04/2025	31776	8,681.15
THE LD EXPERT		12/09/2025	31779	25,999.60
K12 Management Inc.		12/09/2025	31791	650,778.19
General Ledger entry	12/09/25 AR54090 \$126.99 NOV Back- ground Checks & Drug Tests	12/09/2025		126.99
Zions Bank CC-Shelly Strahan		12/09/2025		24,274.07
Zions Bank CC-Merideth 4621		12/09/2025		6,225.96
Zions Bank - Allen CC 0569		12/09/2025		4,729.61
Zions Bank - Hymas CC 0759		12/09/2025		21.53
Jennifer Wilson		12/11/2025	31777	844.57
Linda Roll		12/11/2025	31778	1,028.40
AMY WELLS		12/11/2025	31780	81.45
Andrea Peterson		12/11/2025	31781	1,174.00
Brittney Wanlass		12/11/2025	31782	1,507.08
CARRIE JUSTVIG		12/11/2025	31783	148.33
Christine Gale		12/11/2025	31784	505.60
Christine Gale		12/11/2025	31785	497.20
Deborah Barton		12/11/2025	31786	180.00
DIANA LOWDER		12/11/2025	31787	807.40
Jenifer Okey		12/11/2025	31788	70.14
JENNIFER IZATT		12/11/2025	31789	492.82
Jessica Tremea		12/11/2025	31790	252.42
KALYN DEWEY		12/11/2025	31792	639.00
LAURA DAVIS		12/11/2025	31794	686.14
LESLIE GORDON		12/11/2025	31795	57.00
LuAnn Charles		12/11/2025	31796	979.26
McKenzie Tyler Reeder		12/11/2025	31797	182.70
MORGAN FLORENCE		12/11/2025	31798	305.20
PHILIP BRANNON		12/11/2025	31800	418.60
Porsche Hansen		12/11/2025	31801	84.00
Rebecca Glover		12/11/2025	31802	535.60
SARA LARSON		12/11/2025	31803	811.40
Stefanie Cragun		12/11/2025	31805	141.96
TaMerra Wallin		12/11/2025	31806	386.40
KATI BAYER		12/12/2025	31793	32.19
NICHOLE PAUL		12/12/2025	31799	561.80
SARAH SIDWELL		12/12/2025	31804	68.50
Tiffany Wiberg		12/12/2025	31807	89.86
General Ledger entry	PAYROLL #AR54341	12/15/2025		740,602.78
ACADEMICA WEST, LLC		12/16/2025	31808	72.00
Boulder Consulting		12/16/2025	31809	4,140.70
CENTURYLINK		12/16/2025	31810	455.83
Comprehensive ho- Psychlogical		12/16/2025	31811	1,750.00
E-Therapy LLC		12/16/2025	31812	7,000.00
ELUMA LLC		12/16/2025	31813	208.00
ENABLR THERAPY, LLC.		12/16/2025	31814	2,245.42
FEDEX OFFICE		12/16/2025	31815	773.95
Kevin Knutson		12/16/2025	31816	975.00

Utah Virtual Academy

Reconciliation report

As of 12/31/2025

Account: UTVA Zions Bank Operating

MALOY PR, LLC.	12/16/2025	31817	5,500.00
Pacific Office Automation	12/16/2025	31818	1,238.88
PITNEY BOWES - PUR-	12/16/2025	31819	904.33
CHASE POWER			
ROCKY MOUNTAIN	12/16/2025	31820	57.50
UNIVERSITY OF			
HEALTH PROFES-			
SIONS FOUNDATION			
Shelley Jo Dula	12/16/2025	31821	1,668.34
SURF AND SKI	12/16/2025	31822	
SPEECH THERAPY			2,100.00
T-Mobile	12/16/2025	31823	520.00
WEBCASE	12/16/2025	31824	2,475.00
BILINGUAL PSYCHO-	12/16/2025	31825	7,400.00
LOGICAL SERVICES,			
LLC			
CHARTER SCHOOL			
THERAPY	12/16/2025	31826	11,133.93
JBD COUNSELING AND			
CONSULTING	12/16/2025	31827	11,094.14
Solas Psychological	12/16/2025	31828	10,983.75
THE LD EXPERT	12/16/2025	31829	32,009.83
ZION PSYCHOLOGY	12/16/2025	31830	5,365.00
ACCOUNT ANALYSIS	12/22/2025		259.76
FEES			
CHARTER SCHOOL	12/31/2025	31831	1,717.40
THERAPY			
Shelley Jo Dula	12/31/2025	31832	520.00
Solas Psychological	12/31/2025	31833	2,356.25
SURF AND SKI	12/31/2025	31834	650.00
SPEECH THERAPY			
THE LD EXPERT	12/31/2025	31835	4,271.85
ZION PSYCHOLOGY	12/31/2025	31836	797.50
JBD COUNSELING AND	12/31/2025	31837	4,442.90
CONSULTING			
PULSE TECHNOLO-			
GIES, INC.	12/31/2025	31838	8,006.23
Total Checks and charges			3,711,929.47
			101,324.06

ZIONS BANK®

PO BOX 26547
SALT LAKE CITY, UT 84126-0547

Statement of Accounts

This Statement: December 31, 2025
Last Statement: November 28, 2025

Primary Account: [REDACTED]

0047699 1403-06-0000-ZFN-PG 0021-00070

UTAH VIRTUAL ACADEMY
310 E 4500 S STE 620
SALT LAKE CITY, UT 84107-4266

Direct Inquiries to:
800-789-2265
WWW.ZIONSBANK.COM

WE HAVEN'T FORGOTTEN WHO KEEPS US IN BUSINESS.®

We value your business and wish to inform you of the upcoming fee changes, effective on January 1, 2026, for the following:

- Commercial Accounts
- Treasury Management Services (Please note, your account may not be impacted by the Treasury Management Service fee changes, as these fees will only apply if your account utilizes the services.)

To view the updated fees, visit <https://www.zionsbank.com/tmpricingchanges2026>.

If you have any questions, please contact your Relationship Manager or Treasury Management Sales Consultant.

Treasury Management Services may be subject to applicable contracts, agreements, or credit approval. Fees may apply. Terms and conditions apply. See a banker for details.

SUMMARY OF ACCOUNT BALANCE

Account Type	Account Number	Account Ending Balance
PUBLIC FUNDS ANALYZED CHECKING	[REDACTED]	\$0.00

PUBLIC FUNDS ANALYZED CHECKING [REDACTED]

	Previous Balance	Deposits/Credits	Withdrawals/Debits	Checks Processed	Ending Balance
Count:		21	8	70	
Amount:	0.00	5,647,489.80	3,479,504.29-	2,167,985.51-	0.00

DEPOSITS/CREDITS

Posting Date	Effective Date	Amount	Description
12/01	12/01	1,317,560.46	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 005510940
12/02	12/02	4,502.49	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 003190379
12/03	12/03	4,915.48	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 003058513
12/04	12/04	764,614.21	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 002861061
12/05	12/05	11,130.80	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 003352858
12/08	12/08	30,589.94	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 005315343
12/09	12/09	93,124.67	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 002875994
12/10	12/10	5,500.00	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 002936159
12/11	12/11	126.99	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 002802941
12/12	12/12	4,966.29	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 003190409
12/15	12/15	30,790.41	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 005333167
12/16	12/16	12,800.82	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 002942534
12/17	12/17	1,176.73	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 002899513
12/18	12/18	652,757.19	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 002839125

0177

December 31, 2025
UTAH VIRTUAL ACADEMY

Sweep Account Reconciliation Form

The following form is designed to assist in your Sweep Account reconciliation efforts. Please use the following documents:

For Loan Sweeps: Checking Account Statement(s)
Loan Sweep Account Statement
Monthly Interest Statement
Checking Account Ledger

For Sweeps: Checking Account Statement(s)
Investment Sweep Account Statement
Checking Account Ledger

1. Using **either** your Investment Sweep Account Statement **or** Loan Sweep Statement, check your Sweep Account transfers against the corresponding debits and credits on your checking account statement(s).
2. Mark each entry in your checking account ledger that has been charged to your checking account (checks, deposits, etc.).
3. List the checks that have been written, but not yet charged to your checking account on the lines below:

4. Enter the ending balance from the Sweep Account statement. **SWEEPSTATEMENT BALANCE** _____

5. Add the ending balance from the Checking Account statement. (if there is more than one checking account, add the balances together and enter the total on this line. If the checking account has a peg balance of \$0.00, enter \$0.00.) **CHECKING STATEMENTBALANCE** + _____

6. Subtract the Outstanding Checks Total shown above. **OUTSTANDING CHECKS** - _____

7. Add any outstanding deposits. **OUTSTANDING DEPOSITS** + _____

8. Calculate the Adjusted Bank Balance. **ADJUSTED BANK BALANCE** = _____

9. Enter the ending balance from your checking account register. (if there is more than one checking account, add the account balances together and enter the total on this line.) **CHECKING REGISTER BALANCE** + _____

NOTE: If reconciling an *Investment Sweep* account, go to step 11.
For *Loan Sweep* accounts, go to step 10.

10. Use the **Sweep Account statement** and **Monthly Investment statement** to reconcile transfers between the line of credit and sweep account to determine the net draw or net payment to the line. Add the draw or subtract the payment from the book balance.

11. Subtract any bank charges from the account statements.

12. Add interest/dividends received from the account statement.

13. Calculate the Adjusted Register Balance. This should match the Adjusted Bank Balance (line 8).

	NET CHANGE IN LINE	+ or -	
	BANK CHARGES	-	
	INTEREST EARNED	+	
	ADJUSTED REGISTER BALANCE	=	

SWEEP ACCOUNT ACTIVITY REPORT BALANCE DEFINITIONS:

- **Accrued Interest M-T-D:** The amount of interest accrued by the sweep that month to date.
- **Current Balance:** A positive balance denotes the total amount of funds in the sweep (collected funds, plus funds in float).
- **Available Balance:** A positive balance denotes the amount in one day float to the sweep available for the next business day. A negative balance denotes the amount drawn from uncollected funds.
- **Collected Balance:** A positive balance denotes the amount of funds collected from float or same day deposits or credits. Accrued interest is calculated with this amount multiplied by the interest rate.
- **Principal Loan Balance owned Online:** The amount currently owed to the Bank through the line of credit or loan.

ZIONS BANK®

PO BOX 26547
SALT LAKE CITY, UT 84126-0547

Continued ...

Posting Date	Effective Date	Amount	Description
12/19	12/19	740,741.23	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 003329394
12/22	12/22	4,780.40	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 005362504
12/23	12/23	2,532.50	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 003138109
12/26	12/26	8,159.00	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 003058299
12/29	12/29	32.19	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 004701908
12/30	12/30	4,668.53	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 0658 002882109
12/31	12/31	1,952,019.47	State of Utah UTAHEFT REF # 02536 5000557159 State of Utah 4

CHARGES/DEBITS

Posting Date	Effective Date	Amount	Description
12/01	12/01	5,650.00-	Check No: 000000031745
12/01	12/01	145.00-	Check No: 000000031498
12/01	12/01	729.13-	Check No: 000000031754
12/01	12/01	1,310,580.50-	Check No: 000000031752
12/01	12/01	455.83-	Check No: 000000031744
12/02	12/02	4,500.00-	BrookStone Prope WEB PMTS REF # 02533 5011451059 BrookStone
12/02	12/02	2.49-	AppFolio, Inc. F WEB PMTS REF # 02533 6001703462 AppFolio, I
12/03	12/03	72.00-	Check No: 000000031756
12/03	12/03	1,854.48-	Check No: 000000031746
12/03	12/03	2,989.00-	Check No: 000000031749
12/04	12/04	763,200.77-	Stratus HR Payroll REF # 02533 8005161961 Stratus HR A453548
12/04	12/04	1,040.00-	Check No: 000000031769
12/04	12/04	373.44-	Check No: 000000031763
12/05	12/05	5,473.75-	Check No: 000000031770
12/05	12/05	4,432.05-	Check No: 000000031759
12/05	12/05	1,225.00-	Check No: 000000031760
12/08	12/08	8,608.94-	Check No: 000000031762
12/08	12/08	6,815.00-	Check No: 000000031772
12/08	12/08	2,220.00-	Check No: 000000031757
12/08	12/08	5,186.00-	Check No: 000000031774
12/08	12/08	960.00-	Check No: 000000031766
12/08	12/08	6,800.00-	Check No: 000000031771
12/09	12/09	35,251.17-	CREDIT CARD ECS PAYMENT REF # 02534 3009394696 CREDIT CARD E
12/09	12/09	1,722.52-	Check No: 000000031758
12/09	12/09	42,822.42-	Check No: 000000031773
12/09	12/09	13,328.56-	Check No: 000000031775
12/10	12/10	5,500.00-	Check No: 000000031765
12/11	12/11	126.99-	Stratus HR Payroll REF # 02534 5001993143 Stratus HR A453548
12/12	12/12	3,491.90-	Check No: 000000031767
12/12	12/12	174.39-	Check No: 000000031768
12/12	12/12	1,300.00-	Check No: 000000031764
12/15	12/15	1,507.08-	Check No: 000000031782
12/15	12/15	561.80-	Check No: 000000031789
12/15	12/15	1,519.47-	Check No: 000000031761
12/15	12/15	68.50-	Check No: 000000031804
12/15	12/15	70.14-	Check No: 000000031788
12/15	12/15	25,999.60-	Check No: 000000031779
12/15	12/15	252.42-	Check No: 000000031790
12/15	12/15	811.40-	Check No: 000000031803
12/16	12/16	844.57-	Check No: 000000031777
12/16	12/16	8,681.15-	Check No: 000000031776
12/16	12/16	979.26-	Check No: 000000031796
12/16	12/16	84.00-	Check No: 000000031801
12/16	12/16	686.14-	Check No: 000000031784
12/16	12/16	182.70-	Check No: 000000031797
12/16	12/16	807.40-	Check No: 000000031787
12/16	12/16	535.60-	Check No: 000000031802
12/17	12/17	1,028.40-	Check No: 000000031778
12/17	12/17	148.33-	Check No: 000000031783
12/18	12/18	650,778.19-	Check No: 000000031791
12/18	12/18	418.60-	Check No: 000000031800
12/18	12/18	1,174.00-	Check No: 000000031781
12/18	12/18	386.40-	Check No: 000000031806
12/19	12/19	740,602.78-	Stratus HR Payroll REF # 02535 3010218957 Stratus HR A453548
12/19	12/19	57.00-	Check No: 000000031795

December 31, 2025
UTAH VIRTUAL ACADEMY

ZIONS BANK®

PO BOX 26547
SALT LAKE CITY, UT 84126-0547

December 31, 2025
UTAH VIRTUAL ACADEMY

Continued ...

Posting Date	Effective Date	Amount	Description
12/19	12/19	81.45-	Check No: 000000031780
12/22	12/22	259.76-	ANALYSIS SERVICE FEE
12/22	12/22	505.60-	Check No: 000000031784
12/22	12/22	497.20-	Check No: 000000031785
12/22	12/22	89.86-	Check No: 000000031807
12/22	12/22	2,100.00-	Check No: 000000031822
12/22	12/22	492.82-	Check No: 000000031789
12/22	12/22	305.20-	Check No: 000000031798
12/22	12/22	141.96-	Check No: 000000031805
12/22	12/22	208.00-	Check No: 000000031813
12/22	12/22	180.00-	Check No: 000000031786
12/23	12/23	57.50-	Check No: 000000031820
12/23	12/23	2,475.00-	Check No: 000000031824
12/26	12/26	639.00-	Check No: 000000031792
12/26	12/26	7,000.00-	Check No: 000000031812
12/26	12/26	520.00-	Check No: 000000031823
12/29	12/29	32.19-	Check No: 000000031793
12/30	12/30	455.83-	Check No: 000000031810
12/30	12/30	72.00-	Check No: 000000031808
12/30	12/30	4,140.70-	Check No: 000000031809
12/31	12/31	5,365.00-	Check No: 000000031830
12/31	12/31	11,094.14-	Check No: 000000031827
12/31	12/31	1,935,560.33-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 0658 002775893

CHECKS PROCESSED

Number	Date	Amount	Number	Date	Amount	Number	Date	Amount
31498	12/01	\$145.00	31773	12/09	\$42,822.42	31796	12/16	\$979.26
31744*	12/01	\$455.83	31774	12/08	\$5,186.00	31797	12/16	\$182.70
31745	12/01	\$5,650.00	31775	12/09	\$13,328.56	31798	12/22	\$305.20
31746	12/03	\$1,854.48	31776	12/16	\$8,681.15	31799	12/15	\$561.80
31749*	12/03	\$2,989.00	31777	12/16	\$844.57	31800	12/18	\$418.60
31752*	12/01	\$1,310,580.50	31778	12/17	\$1,028.40	31801	12/16	\$84.00
31754*	12/01	\$729.13	31779	12/15	\$25,999.60	31802	12/16	\$535.60
31756*	12/03	\$72.00	31780	12/19	\$81.45	31803	12/15	\$811.40
31757	12/08	\$2,220.00	31781	12/18	\$1,174.00	31804	12/15	\$68.50
31758	12/09	\$1,722.52	31782	12/15	\$1,507.08	31805	12/22	\$141.96
31759	12/05	\$4,432.05	31783	12/17	\$148.33	31806	12/18	\$386.40
31760	12/05	\$1,225.00	31784	12/22	\$505.60	31807	12/22	\$89.86
31761	12/15	\$1,519.47	31785	12/22	\$497.20	31808	12/30	\$72.00
31762	12/08	\$8,608.94	31786	12/22	\$180.00	31809	12/30	\$4,140.70
31763	12/04	\$373.44	31787	12/16	\$807.40	31810	12/30	\$455.83
31764	12/12	\$1,300.00	31788	12/15	\$70.14	31812*	12/26	\$7,000.00
31765	12/10	\$5,500.00	31789	12/22	\$492.82	31813	12/22	\$208.00
31766	12/08	\$960.00	31790	12/15	\$252.42	31820*	12/23	\$57.50
31767	12/12	\$3,491.90	31791	12/18	\$650,778.19	31822*	12/22	\$2,100.00
31768	12/12	\$174.39	31792	12/26	\$639.00	31823	12/26	\$520.00
31769	12/04	\$1,040.00	31793	12/29	\$32.19	31824	12/23	\$2,475.00
31770	12/05	\$5,473.75	31794	12/16	\$686.14	31827*	12/31	\$11,094.14
31771	12/08	\$6,800.00	31795	12/19	\$57.00	31830*	12/31	\$5,365.00
31772	12/08	\$6,815.00						

*Not in check sequence.

ACTIVITY COUNT

Total Items	During this period
	99

ZIONS BANK®

PO BOX 26547
SALT LAKE CITY, UT 84126-0547

December 31, 2025
UTAH VIRTUAL ACADEMY
[REDACTED]

AGGREGATE OVERDRAFT AND RETURNED ITEM FEES

	<i>Total for This Period</i>	<i>Total Year-to-Date</i>
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

To learn more about our other products and services that may lower the cost of managing account overdrafts or to discuss removing overdraft coverage from your account, please contact Customer Service or visit your local branch.

DAILY BALANCE

Date *Balance*
11/29 \$0.00

INTEREST

Interest Earned This Statement Period	\$0.00	Number Of Days This Statement Period	33
Interest Paid Year-To-Date 2025	\$0.00		

Current interest rate is 0.0000% with no rate change this statement period

December 31, 2025
UTAH VIRTUAL ACADEMY
[REDACTED]

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ZIONS BANK®

PO BOX 26547
SALT LAKE CITY, UT 84126-0547

Statement of Accounts

This Statement: December 31, 2025
Last Statement: November 28, 2025

Primary Account [REDACTED]

0006922 1403-06-0000-ZFN-PG 0007-00000

UTAH VIRTUAL ACADEMY
310 E 4500 S STE 620
SALT LAKE CITY, UT 84107-4266

Direct Inquiries to:
800-789-2265
WWW.ZIONSBANK.COM

WE HAVEN'T FORGOTTEN WHO KEEPS US IN BUSINESS.®

SUMMARY OF ACCOUNT BALANCE

Account Type	Account Number	Account Ending Balance
GOLD BUSINESS SWEEP	[REDACTED]	\$2,718,510.73

GOLD BUSINESS SWEEP [REDACTED]

	Previous Balance	Deposits/Credits	Withdrawals/Debits	Checks Processed	Ending Balance
Count:		2	20	0	
Amount:	4,476,661.06	1,937,320.00	3,695,470.33-	0.00	2,718,510.73

DEPOSITS/CREDITS

Posting Date	Effective Date	Amount	Description
12/31	12/31	1,935,560.33	INVESTMENT SWEEP FROM UTAH VIRTUAL ACADEMY 4082 002775893
12/31	12/31	1,759.67	INTEREST PAYMENT

CHARGES/DEBITS

Posting Date	Effective Date	Amount	Description
12/01	12/01	1,317,560.46-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 005510940
12/02	12/02	4,502.49-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 003190379
12/03	12/03	4,915.48-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 003058513
12/04	12/04	764,614.21-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 002861061
12/05	12/05	11,130.80-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 003352858
12/08	12/08	30,589.94-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 005315343
12/09	12/09	93,124.67-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 002875994
12/10	12/10	5,500.00-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 002936159
12/11	12/11	126.99-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 002802941
12/12	12/12	4,966.29-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 003190409
12/15	12/15	30,790.41-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 005333167
12/16	12/16	12,800.82-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 002942534
12/17	12/17	1,176.73-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 002899513
12/18	12/18	652,757.19-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 002839125
12/19	12/19	740,741.23-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 003329394
12/22	12/22	4,780.40-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 005362504
12/23	12/23	2,532.50-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 003138109
12/26	12/26	8,159.00-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 003058299
12/29	12/29	32.19-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 004701908
12/30	12/30	4,668.53-	INVESTMENT SWEEP TO UTAH VIRTUAL ACADEMY 4082 002882109

CHECKS PROCESSED

There were no transactions this period.

December 31, 2025
UTAH VIRTUAL ACADEMY

Sweep Account Reconciliation Form

The following form is designed to assist in your Sweep Account reconciliation efforts. Please use the following documents:

For Loan Sweeps: Checking Account Statement(s)
Loan Sweep Account Statement
Monthly Interest Statement
Checking Account Ledger

For Sweeps: Checking Account Statement(s)
Investment Sweep Account Statement
Checking Account Ledger

1. Using **either** your Investment Sweep Account Statement **or** Loan Sweep Statement, check your Sweep Account transfers against the corresponding debits and credits on your checking account statement(s).
2. Mark each entry in your checking account ledger that has been charged to your checking account (checks, deposits, etc.).
3. List the checks that have been written, but not yet charged to your checking account on the lines below:

4. Enter the ending balance from the Sweep Account statement. **SWEEPSTATEMENT BALANCE** _____

5. Add the ending balance from the Checking Account statement. (if there is more than one checking account, add the balances together and enter the total on this line. If the checking account has a peg balance of \$0.00, enter \$0.00.) **CHECKING STATEMENTBALANCE** + _____

6. Subtract the Outstanding Checks Total shown above. **OUTSTANDING CHECKS** - _____

7. Add any outstanding deposits. **OUTSTANDING DEPOSITS** + _____

8. Calculate the Adjusted Bank Balance. **ADJUSTED BANK BALANCE** = _____

9. Enter the ending balance from your checking account register. (if there is more than one checking account, add the account balances together and enter the total on this line.) **CHECKING REGISTER BALANCE** + _____

NOTE: If reconciling an *Investment Sweep* account, go to step 11.
For *Loan Sweep* accounts, go to step 10.

10. Use the **Sweep Account statement** and **Monthly Investment statement** to reconcile transfers between the line of credit and sweep account to determine the net draw or net payment to the line. Add the draw or subtract the payment from the book balance.

11. Subtract any bank charges from the account statements.

12. Add interest/dividends received from the account statement.

13. Calculate the Adjusted Register Balance. This should match the Adjusted Bank Balance (line 8).

	NET CHANGE IN LINE	+ or -	
	BANK CHARGES	-	_____
	INTEREST EARNED	+	_____
	ADJUSTED REGISTER BALANCE	=	_____

SWEEP ACCOUNT ACTIVITY REPORT BALANCE DEFINITIONS:

- **Accrued Interest M-T-D:** The amount of interest accrued by the sweep that month to date.
- **Current Balance:** A positive balance denotes the total amount of funds in the sweep (collected funds, plus funds in float).
- **Available Balance:** A positive balance denotes the amount in one day float to the sweep available for the next business day. A negative balance denotes the amount drawn from uncollected funds.
- **Collected Balance:** A positive balance denotes the amount of funds collected from float or same day deposits or credits. Accrued interest is calculated with this amount multiplied by the interest rate.
- **Principal Loan Balance owned Online:** The amount currently owed to the Bank through the line of credit or loan.

ZIONS BANK®

PO BOX 26547
SALT LAKE CITY, UT 84126-0547

December 31, 2025
UTAH VIRTUAL ACADEMY
[REDACTED]

ACTIVITY COUNT

	<i>During this period</i>
Total Items	22

AGGREGATE OVERDRAFT AND RETURNED ITEM FEES

	<i>Total for This Period</i>	<i>Total Year-to-Date</i>
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

To learn more about our other products and services that may lower the cost of managing account overdrafts or to discuss removing overdraft coverage from your account, please contact Customer Service or visit your local branch.

DAILY BALANCE

<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>
11/29	\$4,476,661.06	12/10	\$2,244,723.01	12/19	\$801,363.35
12/01	\$3,159,100.60	12/11	\$2,244,596.02	12/22	\$796,582.95
12/02	\$3,154,598.11	12/12	\$2,239,629.73	12/23	\$794,050.45
12/03	\$3,149,682.63	12/15	\$2,208,839.32	12/26	\$785,891.45
12/04	\$2,385,068.42	12/16	\$2,196,038.50	12/29	\$785,859.26
12/05	\$2,373,937.62	12/17	\$2,194,861.77	12/30	\$781,190.73
12/08	\$2,343,347.68	12/18	\$1,542,104.58	12/31	\$2,718,510.73
12/09	\$2,250,223.01				

INTEREST

Interest Earned This Statement Period	\$1,759.67	Number Of Days This Statement Period	33
Interest Paid Year-To-Date 2025	\$30,657.63		
Interest Paid Last Year 2024	\$64,972.24		

Current interest rate is 0.9500%

Interest rate changes this period:

<i>Date</i>	<i>Rate</i>	<i>Date</i>	<i>Rate</i>	<i>Date</i>	<i>Rate</i>	<i>Date</i>	<i>Rate</i>
12/02	1.0600%	12/03	1.0500%	12/04	1.0400%	12/08	1.0500%
12/09	1.0200%	12/11	0.9400%	12/15	0.9600%	12/16	0.9100%
12/17	0.9200%	12/18	0.9000%	12/22	0.9100%	12/23	0.9000%
12/26	0.9300%	12/30	0.9100%	12/31	0.9500%		

December 31, 2025
UTAH VIRTUAL ACADEMY
[REDACTED]

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Utah Virtual Academy Reconciliation report

As of 12/31/2025
Account: PTIF - UTVA

Statement ending balance	14,961,769.45
Deposits in transit	0.00
Outstanding checks and charges	0.00
Adjusted bank balance	<u>14,961,769.45</u>

Book balance	14,961,769.45
Adjustments*	0.00
Adjusted book balance	<u>14,961,769.45</u>

Total Checks and charges Cleared	0.00	Total Deposits Cleared	50,803.10
----------------------------------	------	------------------------	-----------

Deposits

Name	Memo	Date	Doc no.	Cleared	In transit
	REINVESTMENT	12/31/2025		50,803.10	
Total Deposits				<u>50,803.10</u>	<u>0.00</u>

Checks and charges

Name	Memo	Date	Check no.	Cleared	Outstanding
	Total Checks and charges			0.00	0.00

STATEMENT OF ACCOUNT

P T I F

UTAH PUBLIC TREASURERS' INVESTMENT FUND

Marlo M. Oaks, Utah State Treasurer, Fund Manager
 PO Box 142315
 350 N State Street, Suite 180
 Salt Lake City, Utah 84114-2315
 Local Call (801) 538-1042 Toll Free (800) 395-7665
www.treasurer.utah.gov

UTAH VIRTUAL ACADEMY
 BUSINESS ADMINISTRATOR
 310 EAST 4500 SOUTH #620
 MURRAY UTAH 84107

Account	Account Period																		
██████████	December 01, 2025 through December 31, 2025																		
Summary																			
<table> <tr> <td>Beginning Balance</td><td>\$ 14,910,966.35</td> <td>Average Daily Balance</td><td>\$ 14,910,966.35</td></tr> <tr> <td>Deposits</td><td>\$ 50,803.10</td> <td>Interest Earned</td><td>\$ 50,803.10</td></tr> <tr> <td>Withdrawals</td><td>\$ 0.00</td> <td>360 Day Rate</td><td>3.9566</td></tr> <tr> <td>Ending Balance</td><td>\$ 14,961,769.45</td> <td>365 Day Rate</td><td>4.0116</td></tr> </table>				Beginning Balance	\$ 14,910,966.35	Average Daily Balance	\$ 14,910,966.35	Deposits	\$ 50,803.10	Interest Earned	\$ 50,803.10	Withdrawals	\$ 0.00	360 Day Rate	3.9566	Ending Balance	\$ 14,961,769.45	365 Day Rate	4.0116
Beginning Balance	\$ 14,910,966.35	Average Daily Balance	\$ 14,910,966.35																
Deposits	\$ 50,803.10	Interest Earned	\$ 50,803.10																
Withdrawals	\$ 0.00	360 Day Rate	3.9566																
Ending Balance	\$ 14,961,769.45	365 Day Rate	4.0116																
Date Activity Deposits Withdrawals Balance																			
12/01/2025	FORWARD BALANCE	\$ 0.00	\$ 0.00	\$ 14,910,966.35															
12/31/2025	REINVESTMENT	\$ 50,803.10	\$ 0.00	\$ 14,961,769.45															
12/31/2025	ENDING BALANCE	\$ 0.00	\$ 0.00	\$ 14,961,769.45															



K12 Management, Inc.

11720 Plaza America Drive 9th FL
Reston, VA 20190
703-483-7222 phone

Invoice No. **INV-003-22415**

INVOICE

Name	Customer	
Address	Utah Virtual Academy	
City	State	Zip
Phone		
		Date 1/6/2026
		Order No.
		Rep
		FOB

Description		TOTAL
For January 2025	Educational Products and Services	\$ 650,778.19

By paying this invoice, the Customer acknowledges and agrees that K12 and its subsidiaries, parents and affiliates ("K12") own all intellectual property rights and interests in and to K12's intellectual property, including but not limited to trade secrets, know-how, proprietary data, documents and written materials in any format, artwork, graphics, charts, software, licenses, marketing materials, website design for K12, web site design for the Customer, if any, and curricular materials (collectively, "K12 Proprietary Materials"). The Customer further acknowledges and agrees that K12 owns all intellectual property rights and interests in and to K12's trademarks, service marks and trade names (including K12, K12 (& Design), trade names, trade dress, and logos (collectively, "K12 Proprietary Marks"). If the language in this invoice conflicts with the language contained in the Customer's agreement with K12 ("Agreement"), the language of the Agreement will prevail.

The Customer also acknowledges and agrees that it has no intellectual property interest or claims in the K12 Proprietary Materials and K12 Proprietary Marks and has no right to use the K12 Proprietary Materials and Proprietary Marks unless expressly agreed to in writing by K12. The Customer will use the K12 Proprietary Materials and the K12 Proprietary Marks only as provided by the Agreement and this invoice and Customer agrees that it will not alter them in any way, nor will the Customer act or permit action in any way that would impair the rights of K12 in them. The Customer's authorized use will not create any right, title or interest in or to the K12 Proprietary Materials or the K12 Proprietary Marks. K12 will have the right to monitor the quality of the Customer's use of the K12 Proprietary Materials and the K12 Proprietary Marks, and the Customer will notify K12 promptly in writing of any known infringement thereof. Any references to or use of the K12 Proprietary Materials or the K12 Proprietary Marks by the Customer will contain the appropriate trademark, copyright or other legal notice provided from time to time by K12 and will be subject to additional trademark usage standards developed by K12 and modified from time to time by K12 with advance notice in writing.

Upon receipt of payment from Customer, K12 will grant Customer a royalty-free, non-exclusive, non-transferable license, for a period of ninety (90) days or for a duration specified in the Agreement, to use and distribute the K12 Proprietary Materials in connection with the District's operations as contemplated in the Agreement. Notwithstanding the foregoing, the Customer will not be permitted (i) to modify or otherwise create, or permit third parties to modify or otherwise create, derivative works from or using the K12 Proprietary Materials or K12 Proprietary Marks, (ii) to sublicense any rights granted by this invoice or the Agreement without the advance written approval of K12, which approval may be withheld by K12 in its sole discretion or (iii) to frame any website owned by K12. Upon the termination of such license, Customer will cease use of the K12 Proprietary Materials and K12 Proprietary Marks, and will return all K12 Proprietary Materials and K12 Proprietary Marks to K12 promptly, including those in the possession of the Customer, Customer employees, and students.

Payment Details

Wire	ACH	Check:
Pay: K12 Management Inc	K12 Management Inc	K12 Management Inc
Bank: PNC Bank	PNC Bank	PO Box 824186
ABA#: 031000053	054000030	Philadelphia PA 19182-4186
Acct#: 05303550723	5303550723	

SubTotal	\$ 650,778.19
Shipping & Handling	\$ -
Taxes	\$ -
Other	\$ -
TOTAL	\$ 650,778.19

Online Paymer <https://www.e-billexpress.com/ebpp/StrideK12/>



INVOICE

Invoice #: INV3377
Invoice Date: 12/25/2025
Due Date: 12/25/2025

Academica West

290 N Flint St
Kaysville, UT 84037
Ph:
Fax:

Bill To:
Utah Virtual Academy
310 E 4500 S Suite 620
Murray, UT 84107
United States

Ship To:
Utah Virtual Academy
310 E 4500 S Suite 620
MurrayUT 84107
United States

Reference #: 25-26 Monthly Management Fees

Terms: Due on Receipt

Item	Description	Unit	Quantity	Unit Price	Amount
Management Fees	Management Fees - 1875 Students (Based on Oct 1 Count)	Each	1	\$42,822.42	\$42,822.42
			Subtotal		\$42,822.42
			Total		\$42,822.42

Fee Waiver Policy

Adopted: December 11, 2013

Revised: April 29, 2015

Revised: February 24, 2016

Revised: October 4, 2018

Revised: January 8, 2020

Revised: August 19, 2020

Renewed: June 9, 2021

Renewed: February 9, 2022

Renewed: January 11, 2023

Revised: August 9, 2023

Revised:

Purpose

Utah Virtual Academy (the “School”) must abide by the Utah State Board of Education rules which direct the School’s Board of Directors (the “Board”) to implement a policy regarding student fees in the event the School elects to charge such fees. The purpose of this policy is to provide educational opportunities for all students. This allows the School to establish a reasonable system of fees, while prohibiting practices that would exclude those unable to pay from participation in school-sponsored activities.

Policy

Under the direction of the Board, the Executive Director is authorized to administer this policy and is directed to do so fairly, objectively, and without delay, and in a manner that avoids stigma and unreasonable burdens on students or parents/guardians.

Definitions

“Common education expense”

- (a) means an expense the School incurs that is related to the delivery of instruction for all courses, unrelated to a specific course, program, or activity; and
- (b) includes the employment of educators and staff, the provision of capital facilities, and operation and maintenance costs.

“Course” or “class”

- (a) means an activity, a course, or a program that the School:
 - (i) intends to deliver instruction;
 - (ii) provides, sponsors, or supports; and
 - (iii) conducts primarily during school hours.
- (b) includes a course in which a student is required to enroll as a condition of participation in a separate extracurricular activity.

"Discretionary project" means a project that a student completes in lieu of or in addition to a required classroom project in accordance with Section 53G-7-503.

"Extracurricular activity"

- (a) means an activity or a program that:
 - (i) is not a course; and
 - (ii) the School provides, sponsors, or supports.
- (b) does not include a noncurricular club as defined in Section 53G-7-701.

"Fee" means a charge, expense, deposit, rental, or payment:

- (a) regardless of how the School terms, describes, requests, or requires the charge, expense, deposit, rental, or payment, directly or indirectly;
- (b) in the form of money, goods, or services; and
- (c) that is a condition to a student's full participation in or admission to an activity, course, or program that the School provides, sponsors, or supports.

"Fee" includes:

- (a) payments to a third party that provides a part of a School activity, class, or program; and
- (b) a fine other than a fine described below.

"Fee" does not include:

- (a) a student fine that the School approves for:
 - (i) failing to return School property;
 - (ii) losing, wasting, or damaging private or School property through intentional, careless, or irresponsible behavior, including defacing or damaging School property as described in Utah Code 53G-8-212; or
 - (iii) improper use of School property, including a parking violation;
- (b) a payment for School breakfast or lunch;
- (c) a deposit that:
 - (i) is a pledge securing the return of School property; and
 - (ii) the School refunds upon the return of School property;
- (d) a charge for insurance, unless the insurance is required for a student to participate in an activity, course, or program; or
- (e) money or another item of monetary value that a student or the student's family raises through fundraising.

"Fee course" means a course that is not a non-fee course.

"Instructional equipment"

- (a) means an activity-, course-, or program-related tool that:
 - (i) a student is required to use as part of an activity, course, or program in a secondary school; and
 - (ii) becomes the property of the student upon exiting the activity, course, or program.

(b) does not include School equipment, an instructional supply, or a personal student supply for a secondary student.

“Instructional supply”

(a) means a non-reusable or a consumable material or supply that is necessary to use, expend, or deplete as a component or element of an activity, course, or program in a secondary school.

(b) does not include a personal student supply for a secondary student.

“Non-fee course” means a course that results in course credit or a course grade within the core standards the USBE establishes under Section 53E-4-202 and other statutory requirements for:

(a) English language arts;
(b) health education;
(c) mathematics;
(d) science; and
(e) social studies

“Non-waivable charge” means a cost, payment, or expenditure that:

(a) is a personal discretionary charge or purchase, including:
 (i) a charge for insurance, unless the insurance is required for a student to participate in an activity, class, or program;
 (ii) a charge for college credit:
 (A) from an institution of higher education; or
 (B) for post-secondary related courses; or
 (iii) except when requested or required by the School, a charge for a personal consumable item such as a yearbook, class ring, letterman jacket or sweater, or other similar item;
(b) is subject to sales tax as described in Utah State Tax Commission Publication 35, Sales Tax Information for Public and Private Elementary and Secondary Schools; or
(c) by Utah Code, federal law, or State Board of Education rule is designated not to be a fee, including:
 (i) a school uniform as provided in Utah Code § 53G-7-801;
 (ii) a school lunch; or
 (iii) a charge for a replacement for damaged or lost School equipment or supplies.

“Personal student supply”

(a) means, for a secondary student, an object, tool, material, or supply that:
 (i) is the personal property of the student;
 (ii) regardless of the use of the supply in the instructional process, individuals not enrolled in the course or activity also commonly purchase and use; and
 (iii) has a high probability of regular use in activities other than School-sponsored activities.

(b) includes pencils, papers, notebooks, crayons, scissors, and basic clothing.

"Provided, sponsored, or supported by the School"

(a) means an activity, class, program, club, camp, clinic, or other event that:

(i) is authorized by the School; or

(ii) satisfies at least one of the following conditions:

(A) the activity, class, program, club, camp, clinic, or other event is managed or supervised by the School, or a School employee in the employees School employment capacity;

(B) the activity, class, program, club, camp, clinic, or other event uses, more than inconsequentially, the School's facilities, equipment, or other School resources; or

(C) the activity, class, program, club, camp, clinic, or other event is supported or subsidized, more than inconsequentially, by public funds, including the School's activity funds or minimum school program dollars.

(b) does not include an activity, class, or program that meets the criteria of a noncurricular club as described in Title 53G, Chapter 7, Part 7, Student Clubs.

"Provision in lieu of fee"

(a) means an alternative to fee payment; and

(b) may include a plan under which fees are paid in installments or under some other delayed payment arrangement or a service in lieu of fee payment agreement.

"Requested or required by the School as a condition to a student's participation" means something of monetary value that is impliedly or explicitly mandated or necessary for a student, parent, or family to provide so that a student may:

(a) fully participate in school or in a School activity, class, or program;

(b) successfully complete a School class for the highest grade; or

(c) avoid a direct or indirect limitation on full participation in a School activity, class, or program, including limitations created by:

(i) peer pressure, shaming, stigmatizing, bullying, or the like; or

(ii) withholding or curtailing any privilege that is otherwise provided to any other student.

"School activity clothing" means special shoes or items of clothing that:

(a) meet specific requirements, including requesting a specific brand, fabric, or imprint;

(b) the School requires a student to provide and to wear for an activity-, course-, or program-related activity; and

(c) that the student rents while participating in the activity, or become the property of the student upon exiting the activity, course, or program.

"School activity clothing" does not include:

- (a) a school uniform; or
- (b) clothing that is commonly found in students' homes.

"School equipment" means a machine, equipment, facility, or tool that:

- (a) is durable;
- (b) is reusable;
- (c) a secondary school owns; and
- (d) a student uses as part of an activity, course, or program in a secondary school.

"Something of monetary value"

- (a) means a charge, expense, deposit, rental, fine, or payment, regardless of how the payment is termed, described, requested or required directly or indirectly, in the form of money, goods or services; and
- (b) includes:
 - (i) charges or expenditures for a School field trip or activity trip, including related transportation, food, lodging, and admission charges;
 - (ii) payments made to a third party that provide a part of a School activity, class, or program;
 - (iii) classroom textbooks, supplies or materials;
 - (iv) charges or expenditures for school activity clothing; and
 - (v) a fine, except for a student fine specifically approved the School for:
 - (A) failing to return School property;
 - (B) losing, wasting, or damaging private or School property through intentional, careless, or irresponsible behavior; or
 - (C) improper use of School property, including a parking violation.
- (c) does not include a payment or charge for damages, which may reasonably be attributed to normal wear and tear.

"Textbook"

- (a) means instructional material necessary for participation in an activity, course, or program, regardless of the format of the material;
- (b) includes:
 - (i) a hardcopy book or printed pages of instructional material, including a consumable workbook; or
 - (ii) computer hardware, software, or digital content; and
- (c) does not include School equipment, instructional equipment, or instructional supplies.

"Waiver" means a full release from:

- (a) a requirement to pay a fee; and
- (b) any provision in lieu of fee payment.

General School Fees Provisions

The School may only charge a fee for an activity, class, or program provided, sponsored, or supported by the School that is noticed and authorized by School policies and state law.

If the School imposes a fee:

- (a) the fee shall be directly related to the expense incurred by the School in providing for a student the activity, course, or program for which the School imposes a fee;
- (b) the fee shall be equal to or less than the expense described immediately above; and
- (c) the School may not impose an additional fee or increase a fee to supplant or subsidize another fee that the School is prohibited from charging, including the normal expense of delivering instruction in a course.

The School may not sell textbooks or otherwise charge a fee for textbooks, except for a textbook used for a concurrent enrollment, International Baccalaureate, or Advanced Placement course.

All fees are subject to the fee waiver requirements of this policy.

The School shall not charge a fee that is general in nature and for a service or good that does not have a direct benefit to the student paying the fee. In addition, the School may not charge a fee for a common education expense.

Beginning for the 2026-2027 school year, the School shall, with respect to awarding secondary students credit toward graduation, ensure that it has at least one option for each graduation requirement that:

- (a) fulfills the graduation requirement; and
- (b) does not require the payment or waiver of any fee.

However, the restriction above does not apply to the School if the School only offers one of the following for a given graduation requirement:

- (a) an Advanced Placement course;
- (b) an International Baccalaureate course; or
- (c) a concurrent enrollment course, as described in Section 53E-10-302.

Fees for Classes & Activities During the Regular School Day

Fees for Students in Kindergarten through Sixth Grade

The School may not charge a fee in kindergarten through sixth grade for materials, textbooks, supplies, or for any class or regular school day activity (except for discretionary projects), including assemblies and field trips.

Elementary students cannot be required to provide their own student supplies. However, the School or teacher may provide to a student's parent a suggested list of

student supplies for use during the regular school day so that a parent or guardian may furnish, only on a voluntary basis, those supplies for student use. The list provided to a student's parent or guardian must include the following language before identifying the supplies:

"NOTICE: THE ITEMS ON THIS LIST WILL BE USED DURING THE REGULAR SCHOOL DAY. THEY MAY BE BROUGHT FROM HOME ON A VOLUNTARY BASIS, OTHERWISE, THEY WILL BE FURNISHED BY THE SCHOOL."

The School may charge a fee to a student in grade six if all of the following are true:

- (a) the School has students in any of the grades seven through twelve;
- (b) the School follows a secondary model of delivering instruction to the School's grade six students; and
- (c) The School annually provides notice to parents that the School will collect fees from grade six students and that the fees are subject to waiver.

Fees for Students in Seventh through Twelfth Grade

Fees may be charged in grades 7-12 in connection with an activity, class, or program provided, sponsored, or supported by the School that takes place during the regular school day if the fee is noticed and approved as provided in R277-407 and is allowed to be charged by state law. All such fees are subject to waiver. In addition, if an established or approved class requires payment of fees or purchase of items in order for students to fully participate and to have the opportunity to acquire skills and knowledge required for full credit and highest grades, the fees or costs for the class are subject to waiver.

In project related courses, projects required for course completion will be included in the course fee.

Secondary students may be required to provide their own student supplies, subject to the fee waiver requirements of this policy.

The School may charge students in grades 7-12 a fee for:

- (a) relating to a non-fee course or a fee course, for:
 - (i) instructional equipment;
 - (ii) a School field trip or activity trip or performance, including related transportation, food, lodging, and admission charges or participation fees;
 - (iii) School activity clothing;
 - (iv) a discretionary project as described herein; or
 - (v) a competency remediation program in accordance with Section 53G-9-803;
- (b) an expense related to a course, activity, or program that is a fee course, including:
 - (i) instructional supplies;

- (ii) the life-cycle replacement costs for School equipment directed related to the fee course;
- (iii) a music instrument rental;
- (iv) licensing fees for fine arts intellectual property; or
- (v) participating in a driver education course described in Section 53G-10-503;

(c) an expense related to the following post-secondary-related courses, including tuition, college credit, an exam, or a textbook:

- (i) an Advanced Placement course;
- (ii) an International Baccalaureate course; or
- (iii) a concurrent enrollment course, as described in Section 53E-10-302.

If the School charges fees for a fee course or a non-fee course, such fees are limited to those described above.

Fees for Optional Projects

The School may require students at any grade level to provide materials or pay for an additional discretionary project if the student chooses a project in lieu of, or in addition to a required classroom project. A student may not be required to select an additional project as a condition to enrolling, completing, or receiving the highest possible grade for a course. The School will avoid allowing high cost additional projects, particularly when authorizing an additional discretionary project results in pressure on a student by teachers or peers to also complete a similar high cost project.

Fees for Activities Outside of the Regular School Day

Fees may be charged in all grades for any School-sponsored activity that does not take place during the regular school day if the fee is approved as provided in this policy and is allowed by state law and if participation in the activity is voluntary and does not affect the student's grade or ability to participate fully in any course taught during the regular school day. Fee waivers are available for such fees.

Activities that use the School facilities outside the regular school day but are not provided, sponsored, or supported by the School (e.g., programs sponsored by the parent organization and/or an outside organization) may charge for participation, and fee waivers are not available for these charges.

An activity, class, or program that is provided, sponsored, or supported by the School outside of the regular School day or School year calendar is subject to this policy and state law regardless of the time or season of the activity, class, or program.

Fees for Extracurricular Activities

The School may charge students in grades 7-12 fees for an extracurricular activity. The School may also charge students in grades K-6 fees for an extracurricular activity if it takes place outside of the regular school day and meets the other requirements described above. A fee for an extracurricular activity for students in grades 7-12 may include the life-cycle replacement costs for School equipment directly related to the extracurricular activity.

A fee related to an extracurricular activity may not exceed the maximum fee amounts for the extracurricular activity adopted by the Board, as provided below.

Other Miscellaneous Fees

Fees for Adult Education

The School may charge students in grades 7-12 fees for an adult education course in accordance with Section 53E-10-202.

Fees for Remediation Programs

The School may charge students in grades 7-12 fees to participate in the School's remediation programs.

The School may not charge students in grades K-6 fees to participate in the School's remediation programs.

Fees for Charter School Application Processing

The School may charge students in grades 7-12 a fee for charter school application processing in accordance with Section 53G-6-503.

Fee Schedule

The Board will approve a Fee Schedule at least once each year on or before June 1. The Fee Schedule will establish the maximum fee amount per student for each activity and the maximum total aggregate fee amount per student per school year. No fee may be charged or assessed related to an activity, class, or program provided, sponsored, or supported by the School, including for a course or extracurricular activity, unless the fee has been set and approved by the Board, is equal to or less than the established maximum fee amount for the activity, and is included in the approved Fee Schedule.

The School will encourage public participation in the development of the Fee Schedule and related policies.

Before approving the School's Fee Schedule, the School will provide an opportunity for the public to comment on the proposed Fee Schedule during a minimum of two public Board meetings. In addition to the standard notice of Board meetings under the Open

and Public Meetings Act, the School will provide notice of these Board meetings using the same form of communication regularly used by the administration to communicate with parents.

After the Fee Schedule is adopted, the Board may amend the Fee Schedule using the same process.

Maximum Fee Amounts

In connection with establishing the Fee Schedule, the Board will establish a per student annual maximum fee amount that the School may charge a student for the student's participation in all courses, programs, and activities provided, sponsored, or supported by the School for the year. This is a maximum total aggregate fee amount per student per School year.

The Board may establish a reasonable number of activities, courses, or programs that will be covered by the annual maximum fee amount.

Notice to Parents

The Executive Director will annually provide written notice of the School's Fee Schedule and Fee Waiver Policy to the parent or guardian of each student in the School by ensuring that a written copy of the School's Fee Schedule and Fee Waiver Policy is included with all registration materials provided to potential or continuing students each year. The Fee Schedule shall clearly identify any fee for each activity, course, or program alongside the description of the activity, course, or program.

The School will also post the following on its website each school year:

- (a) The School's Fee Schedule, including maximum fee amounts, and Fee Waiver Policy;
- (b) The School's fee waiver application;
- (c) The School's fee waiver decision and appeals form; and
- (d) The School's fee notice(s) for families.

Donations

The School may not request or accept a donation in lieu of a fee from a student or parent unless the activity, class, or program for which the donation is solicited will otherwise be fully funded by the School and receipt of the donation will not affect participation by an individual student.

A donation is a fee if a student or parent is required to make the donation as a condition to the student's participation in an activity, class, or program.

The School may solicit and accept a donation or contribution in accordance with the School's policies, including the Donation and Fundraising Policy, but such requests must clearly state that donations and contributions by a student or parent are voluntary.

If the School solicits donations, the School: (a) shall solicit and handle donations in accordance with policies and procedures established by the School; and (b) may not place any undue burden on a student or family in relation to a donation.

Fee Collection

The School may pursue reasonable methods for obtaining payment for fees and for charges assessed in connection with a student losing or willfully damaging school property.

The School may not exclude students from school, an activity, a class, or a program that is provided, sponsored, or supported by the School during the regular school day; refuse to issue a course grade; or withhold official student records, including written or electronic grade reports, class schedules, diplomas, or transcripts, as a result of unpaid fees.

The School may withhold the official student records of a student responsible for lost or damaged School property consistent with Utah Code § 53G-8-212 until the student or the student's parent has paid for the damages, but may not withhold a student's records required for student enrollment or placement in a subsequent school.

A reasonable charge may be imposed by the School to cover the cost of duplicating, mailing, or transmitting transcripts and other school records. No charge may be imposed for duplicating, mailing, or transmitting copies of school records to an elementary or secondary school in which the student is enrolled or intends to enroll.

Consistent with Utah Code § 53G-6-604, the School will forward a certified copy of a transferring student's record to a new school within 30 days of the request, regardless of whether the student owes fees or fines to the School.

Students shall be given notice and an opportunity to pay fines prior to withholding issuance of official written grade reports, diplomas and transcripts. If the student and the student's parent or guardian are unable to pay for damages or if it is determined by the School in consultation with the student's parents that the student's interests would not be served if the parents were to pay for the damages, then the School may provide for a program of voluntary work for the student in lieu of the payment. A general breakage fee levied against all students in a class or school is not permitted.

Fee Refunds

Student fees are non-refundable.

Budgeting and Spending Revenue Collected Through Fees

The School will follow the general accounting standards described in Rule R277-113 for treatment of fee revenue.

The School will establish a spend plan for the revenue collected from each fee charged. The spend plan will (a) provide students, parents, and employees transparency by identifying a fee's funding uses; (b) identify the needs of the activity, course, or program for the fee being charged and include a list or description of the anticipated types of expenditures, for the current fiscal year or as carryover for use in a future fiscal year, funded by the fee charged.

School Fee Collections & Accounting Procedures

It is the responsibility of the Executive Director to ensure that all student fees collected are in compliance with the Fee Schedule and applicable financial policies and procedures.

Fees must be received and deposited in a timely manner.

Money may only be collected by staff authorized by the Executive Director or the Principal. Students may not collect fees.

The School may not use revenue collected through fees to offset the cost of fee waivers by requiring students and families who do not qualify for fee waivers to pay an increased fee amount to cover the costs of students and families who qualify for fee waivers. However, the School may notify students and families that the students and families may voluntarily pay an increased fee amount or provide a donation to cover the costs of other students and families.

Fee Waiver Provisions

To ensure that no student is denied the opportunity to participate in a class or activity that is provided, sponsored, or supported by the School because of an inability to pay a fee, the School provides fee waivers or other provisions in lieu of a fee. Fee waivers or other provisions in lieu of a fee payment will be available to any student whose parent cannot pay a fee.

All fees are subject to waiver.

Non-waivable charges are not subject to waiver.

Fee Waiver Administration

A Principal or the Executive Director will administer this policy and will review and grant fee waiver requests or will designate another staff member to do so. The process for

obtaining waivers or pursuing alternatives will be administered in accordance with this policy, fairly, objectively, and without delay, and in a manner that avoids stigma, embarrassment, undue attention, and unreasonable burdens on students and parents.

The School will not treat a student receiving a fee waiver or provision in lieu of a fee waiver differently from other students. The process for obtaining waivers or pursuing alternatives will create no visible indicators that could lead to identification of fee waiver applicants.

The process for obtaining waivers or pursuing alternatives will comply with the privacy requirements of The Family Educational Rights and Privacy Act of 1974, 20 U.S.C. 1232g (FERPA). The School may not identify a student on fee waiver to students, staff members, or other persons who do not need to know. As a general rule, teachers and coaches do not need to know which students receive fee waivers. Students may not assist in the fee waiver approval process.

Fee Waiver Eligibility

A student is eligible for a fee waiver if the School receives verification that:

- (a) In accordance with Utah Code § 53G-7-504(4), family income falls within levels established annually by the State Superintendent and published on the Utah State Board of Education website;
- (b) The student to whom the fee applies receives Supplemental Security Income (SSI). If a student receives SSI, the School may require a benefit verification letter from the Social Security Administration;
- (c) The family receives TANF or SNAP funding. If a student's family receives TANF or SNAP, the School may require the student's family to provide the School an electronic copy or screenshot of the student's family's eligibility determination or eligibility status covering the period for which the fee waiver is sought from the Utah Department of Workforce Services;
- (d) The student is in foster care through the Division of Child and Family Services or is in state care. If a student is in state care or foster care, the School may rely on the youth in care required intake form or school enrollment letter provided by a caseworker from the Utah Division of Child and Family Services or the Utah Juvenile Justice Department; or
- (e) The student qualifies for McKinney-Vento Homeless Assistance Act assistance. If a student qualifies for McKinney-Vento, verification is obtained through the School's McKinney-Vento liaison.

The School will not maintain copies of any documentation provided to verify eligibility for a fee waiver.

The School will not subject a family to unreasonable demands for re-qualification.

The School may grant a fee waiver to a student, on a case by case basis, who does not qualify for a fee waiver under the foregoing provisions but who, because of extenuating circumstances, is not reasonably capable of paying the fee.

The School may charge a proportional share of a fee or a reduced fee if circumstances change for a student or family so that fee waiver eligibility no longer exists.

The School may retroactively waive fees if eligibility can be determined to exist before the date of the fee waiver application.

Fee Waiver Approval Process

The School will inform patrons of the process for obtaining waivers and will provide a copy of the standard fee waiver application on the School's website.

A Principal, the Executive Director, or a designee will review fee waiver applications within five (5) school days of receipt. If the School denies a request for a fee waiver, the School will provide the decision to deny a waiver in writing and will provide notice of the procedure for appeal in the form approved by the Utah State Board of Education.

Any requirement that a student pay a fee will be suspended during any period in which the student's eligibility for a waiver is being determined or during the time a denial of waiver is being appealed.

Each year the School will maintain documentation regarding the number of School students who were given fee waivers, the number of School students who worked in lieu of fee waivers, the number of School students who were denied fee waivers, the total dollar value of student fees waived by the School, and the total dollar amount of all fees charged to students at the School, as this information may be requested by the Utah State Board of Education as part of its monitoring of the School's school fee practices.

The School shall also submit school fee revenue information in the Utah Public Education Financial System as provided in R277-113.

Appeal Process

Denial of eligibility for a waiver may be appealed in writing to the Principal or the Executive Director within ten (10) school days of receiving notice of denial. The School shall contact the parent within two (2) weeks after receiving the appeal and schedule a meeting with the Principal or the Executive Director to discuss the parent's concerns. If, after meeting with the Principal or the Executive Director, the waiver is still denied, the parent may appeal, in writing, within ten (10) school days of receiving notice of denial to the Board.

In order to protect privacy and confidentiality, the School will not retain information or documentation provided to verify eligibility for fee waivers.

Alternatives to Fees and Fee Waivers

The School may allow a student to perform service or another approved task (as described in Utah Code § 53G-7-504(2)) in lieu of paying a fee or, in the case of an eligible student, in lieu receiving a fee waiver, but such alternatives may not be required. If the School allows an alternative to satisfy a fee requirement, the Principal or the Executive Director will explore with the interested student and his or her parent/guardian the alternatives available for satisfying the fee requirement, and parents will be given the opportunity to review proposed alternatives to fees and fee waivers. However, if a student is eligible for a waiver, textbook fees must be waived, and no alternative in lieu of a fee waiver is permissible for such fees.

The School may allow a student to perform service in lieu of paying a fee or receiving a fee waiver if: (a) the School establishes a service policy or procedure that ensure that a service assignment is appropriate to the age, physical condition, and maturity of the student; (b) the School's service policy or procedure is consistent with state and federal laws, including Section 53G-7-504 regarding the waiver of fees and the federal Fair Labor Standards Act, 29 U.S.C. 201; (c) the service can be performed within a reasonable period of time; and (d) the service is at least equal to the minimum wage for each hour or service.

A student who performs service may not be treated differently than other students who pay a fee.

The service may not create an unreasonable burden for a student or parent and may not be of such a nature as to demean or stigmatize the student.

The School will transfer the student's service credit to another LEA upon request of the student.

The School may make an installment payment plan available for the payment of a fee. Such a payment plan may not be required in lieu of a fee waiver.

The School may provide optional individual fundraising opportunities for students to raise money to offset the cost of the student's fees as provided in R277-408.

Annual Review, Approval, and Training

The Board will review and approve this policy annually.

The School will develop a plan for at least annual training of School employees on fee-related policies specific to each employee's job functions.

Instructional Materials Policy

Adopted: March 8, 2023

Revised:

Purpose

The purpose of this policy is to establish the parameters by which Utah Virtual 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 §76-5c-208, under the non-discretionary standards described in Utah Code § 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 §76-5c-208, under the following factor-balancing standards:

- (a) material that is harmful to minors under Utah Code §76-5c-101;
- (b) material that is pornographic under Utah Code §76-5c-101; or
- (c) material that includes certain fondling or other erotic touching under Utah Code §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 Executive Director

The Board of Directors (the “Board”) delegates to the School Executive Director 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 Executive Director shall select and approve instructional materials that meet the criteria set forth in this policy. When considering instructional materials, the Executive

Director may review the USBE's recommended instructional materials (RIMs), but the Executive Director is not required to select RIMs if there are other instructional materials available that meet the criteria set forth in this policy.

The Executive Director shall involve School community parents and instructional staff in the consideration of instructional materials. The Executive Director 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 Executive Director is selecting and approving instructional materials (which Utah Code § 53G-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 Executive Director 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 Executive Director 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 Executive Director 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 Executive Director 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.

Administrative Procedures **Sensitive Material Review**

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 Executive Director or Principal shall designate two or more School employees to make this initial determination for the School (the Executive Director or 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 Executive Director or 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 Executive Director or 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 Executive Director or 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 Utah Virtual Academy? Yes No
- 6) Are you a parent of a student of Utah Virtual Academy? Yes No
- 7) Are you an employee of Utah Virtual Academy? Yes No
- 8) Are you a board member of Utah Virtual 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:

- 6) Are you a student of Utah Virtual Academy? Yes No
- 7) Are you a parent of a student of Utah Virtual Academy? Yes No
- 8) Are you an employee of Utah Virtual Academy? Yes No
- 9) Are you a board member of Utah Virtual 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.

Student Conduct and Discipline

Policy

Revised:

1. PURPOSE, BELIEFS, AND PHILOSOPHY

1.1 Purpose

The purpose of Utah Virtual Academy's (the "School") Student Conduct and Discipline Policy is to help all students develop positive relationships with other students and adults, take responsibility for their actions and learning, and develop the self-discipline necessary to create an environment that is characterized by physical and emotional safety in order to enhance learning for everyone.

The School will foster a School and community-wide expectation of good citizenship for students and a sense of responsibility in the School community for rules and standards of behavior.

The School will promote and require:

- student responsibility for learning and behavior in all grades;
- student conduct that produces a proper learning environment and respect for the personal, civil, and property rights of all members of the School community;
- parents of all students to assume proper responsibility for their students' behavior and to cooperate with School authorities in encouraging student self-discipline and discouraging behavior that is disruptive to the School's educational program.

1.2 Beliefs and Expectations

The School's beliefs and expectations set a positive and inviting culture for dealing with student behavior issues.

Beliefs:

- Punishment alone will not change behavior
- Much aggressive behavior is a relationship problem, not a behavior problem
- Adults must model the behaviors they expect from the students
- We expect conflicts, but we expect conflicts to be resolved and relationships mended

Expectations:

- Students will show respect for other students
- Students will show respect for adults
- Students will show respect for the building
- Adults will show respect for students
- Students will develop self-discipline

1.3 Procedural Philosophy

The School recognizes that establishing a procedural philosophy consistent with the desired positive school environment is as important as following legal and due process procedures. The School's policy sets forth appropriate legal and due process procedures and will be followed within the context of the procedural philosophy outlined below:

Procedures:

When students are involved in conflicts with other students, they will, when appropriate:

- Work together to resolve the conflict
- Work to repair the relationship and build trust
- Be subject to additional consequences if they exhibit unsafe behaviors during the conflict

When students are involved in a conflict with or feel they have been treated unfairly by a member of the staff or a volunteer, they will:

- Report their feelings to their parent or to the administrator or counselor, who will work together to set up a conference with the student, the parent, an administrator or counselor, and/or the adult involved in order to resolve the conflict and mend the relationship

When students flagrantly disregard the safety of others, show blatant disrespect to others, or consistently behave in a disrespectful or unsafe way:

- The student will be subjected to consequences and positive behavior support to ensure that the student will make better choices in the future. Consequences might include:
 - In-School Suspension
 - Out-of-School Suspension
 - Expulsion
 - Restitution
 - Repayment for damages
- The student will work to earn back the trust of the School community by actions such as:
 - Genuine apology to injured or affected parties
 - Demonstration of appropriate behaviors following the incident
 - Repair or replace any damaged items

Due process to protect the rights of students will include:

- All students will be treated with dignity and respect as they go through correction procedures. The administration will see to it that their rights are protected through the process. If parents feel their student has not been treated fairly, they may address those concerns in accordance with this policy or the School's Parent Grievance Policy, as applicable.
- Parents will be notified when students are involved in situations that are deemed to be serious.
- Parents and students will be notified of the expectations, possible consequences, and the procedures involved in this policy at the beginning of each school year.

2. ENVIRONMENT

2.1 Safe School Environment

It is the School's policy to promote a safe and orderly school environment for all students and employees. Accordingly, the School holds all students, employees, and other adults to the highest standards of behavior in the classroom, on School grounds, in School vehicles, and during School-sponsored activities. Criminal acts or disruptive behavior of any kind will not be tolerated, and any individual who engages in such activity will be subject to disciplinary action, criminal prosecution, or both.

2.2 Discrimination Prohibited

It is the School's policy to provide equal educational and employment opportunity for all individuals. Therefore, the School prohibits all discrimination on the basis of race, color, religion, sex, age, national origin, disability, or veteran status. Complaints of discrimination or unfair application of this policy should be submitted pursuant to the School's applicable Grievance Policy.

3. DEFINITIONS

3.1 Suspension

For purposes of this policy, suspension is a temporary removal of a student from School and School-sponsored activities for a period of up to one (1) year. A student who is suspended may, at the Principal's discretion, have access to homework, tests, and other schoolwork through a home study program but will not be allowed to attend classes or participate in any School activities during the period of suspension.

3.2 Expulsion

For purposes of this policy, expulsion means the formal process of dismissing a student from School. Recognizing that students who commit violent or disruptive acts may pose safety problems, the School will work with parents to provide alternative educational placement and programs for the student where appropriate and feasible. However, the Principal retains the authority to exclude the student from all programs or activities for the period of expulsion.

3.3 Change of Placement for Students with Disabilities under IDEA and Section 504

For purpose of the removal of a student with a disability from the student's current educational placement, a "change of placement" occurs if (a) the removal is for more than ten (10) consecutive school days or (b) the student is subjected to a series of removals that constitute a pattern because they total more than ten (10) school days in a school year or because of factors such as the length of each removal, the total amount of time the student is removed, and the proximity of the removals to one another. Any "change of placement" requires compliance with the procedures outlined in Section 10 of this policy.

3.4 Disruptive Student Behavior

For purposes of this policy, "disruptive student behavior" means the behavior identified as grounds for suspension or expulsion described in Section 4.1, below.

3.5 Parent

For purposes of this policy, "parent" means (i) a custodial parent of a school-age child; (ii) a legally appointed guardian of a school-age child; or (iii) any other person purporting to exercise any authority over the child which could be exercised by a person described above.

3.6 Qualifying Minor

For purposes of this policy, "qualifying minor" means a school-age child who: (i) is at least nine years old; or (ii) turns nine years old at any time during the school year.

3.7 School Year

For purposes of this policy, "school year" means the period of time designated as the school year by the Board of Directors (the "Board") in the calendar adopted each year.

3.8 School-age Child

For purposes of this policy, "school-age child" means a minor who: (i) is at least six years old but younger than 18 years old; and (ii) is not emancipated.

4. GROUNDS FOR SUSPENSION, EXPULSION, OR CHANGE OF PLACEMENT

4.1 Suspension

4.1.1 A student may be suspended from School for the following reasons:

[a] frequent or flagrant willful disobedience, defiance of proper authority, or disruptive behavior, including, but not limited to: fighting; gang activity; noncompliance with School dress code; harassment, including sexual, racial, or religious harassment; the use of foul, profane, vulgar or abusive language; or other unreasonable and substantial disruption of a class, activity, or other function of the School;

[b] willful damage to or defacement of School property;

[c] behavior or threatened behavior that poses an immediate and significant threat to the welfare, safety, or morals of other students or School personnel or to the operation of the School;

[d] possession, distribution, control, use, sale, or arranging for the sale of an alcoholic beverage as defined in Utah Code Ann. § 32B-1-102;

[e] possession, distribution, control, use, sale, or arranging for the sale of cigars, cigarettes, electronic cigarettes, or tobacco, as defined by Utah Code Ann. § 76-10-101;

[f] possession, distribution, control, use, sale, or arranging for the sale of contraband, including but not limited to real, look-alike or pretend weapons, fireworks, matches, lighters, alcohol, tobacco, mace, pepper spray, laser pointers, pornography, illegal drugs and controlled substances, drug paraphernalia, or any other material or item that has caused or will imminently cause substantial disruption to school operations;

[g] inappropriate use or possession of electronic devices in class or in any other way that substantially disrupts the educational environment;

[h] any criminal activity;

[i] any serious violation involving weapons, drugs, or the use of force, including those actions prohibited in Section 4.1.2 below, that threatens harm or causes harm to the School or School property, to a person associated with the School, or property associated with any such person, regardless of where it occurs;

[j] bullying or hazing as defined in Utah Code Ann. § 53G-9-601 and/or the School's Bullying and Hazing Policy; or

[k] academic dishonesty (e.g., cheating, plagiarism, etc.).

4.1.2 A student shall be suspended or expelled from School for the following reasons:

[a] a serious violation affecting another student or a staff member, or a serious violation occurring in a School building, in or on School property, or in conjunction with any School-sponsored activity, including:

(i) the possession, control, or actual or threatened use of a real weapon, explosive, or noxious or flammable material;

(ii) the actual use of violence or sexual misconduct, including but not limited to such violence or sexual misconduct related to hazing;

(iii) the actual or threatened use of a lookalike weapon with intent to intimidate another person or to disrupt normal School activities; or

(iv) the sale, control, or distribution of a drug or controlled substance as defined in Utah Code Ann. § 58-37-2, an imitation controlled substance defined in Utah Code Ann. § 58-37b-2, or drug paraphernalia as defined in Utah Code Ann. § 58-37a-3;

[b] the commission of an act involving the use of force or the threatened use of force which if committed by an adult would be a felony or class A misdemeanor; or

[c] making a false report of an emergency at the School or another school under Utah Code Ann. § 76-9-202(2)(d).

4.2 Expulsion

A student may be expelled from School for any violation listed under Section 4.1 of this policy if the violation is serious or persistent.

4.3 Weapons – Mandatory Expulsion for One Year – Utah Code Ann. § 53G-8-205(2)(b); 20 U.S.C. § 7151

4.3.1 Any student who commits an act for which mandatory suspension or expulsion is provided under Section 4.1.2, above, involving a real or lookalike weapon, explosive, or

noxious or flammable material shall be expelled from School and all School programs and activities for a period of not less than one (1) year, subject to the following:

[a] Within forty-five (45) days after the expulsion, the student shall appear before the Case Management Team ("CMT"), which shall be comprised of the Executive Director, Principal, a Board member, and a teacher selected by them, accompanied by a parent; and

[b] The CMT shall determine:

- (i) what conditions must be met by the student and the student's parent for the student to return to School;
- (ii) if the student should be placed on probation in a regular school setting consistent with Utah Code Ann. § 53G-8-208, and what conditions must be met by the student in order to ensure the safety of students and faculty at the School; and
- (iii) if it would be in the best interest of both the School and the student to modify the expulsion term to less than a year, conditioned on approval by the Board and giving highest priority to providing a safe school environment for all students.

[c] For purposes of this policy, the term "firearm", "explosive", and "noxious or flammable material" include but are not limited to: guns, starter pistols, cap guns, bombs, bullets and ammunition, gasoline or other flammable liquids, mace, pepper spray, matches, and lighters.

4.3.2 Students with Disabilities under IDEA and Section 504

Whenever a student receiving special education and related services under the Individuals with Disabilities Education Act ("IDEA") or Section 504 of the Rehabilitation Act is determined to have carried a weapon to School or a School-sponsored activity, the procedures outlined in Section 10 of this policy must be followed.

4.4 Drugs and Controlled Substances – Mandatory Suspension or Expulsion – Utah Code Ann. § 53G-8-205(2)(a)

4.4.1 A student shall be suspended or expelled from the School for any of the following reasons:

[a] use, control, possession, distribution, sale, or arranging for the sale of an illegal drug or controlled substance (which includes alcohol), an imitation controlled substance, or drug paraphernalia in a School building, in a School vehicle, on School property, or in conjunction with any School-sponsored activity;

[b] misuse or abuse, distribution, sale or arranging for the sale of prescription medication at School or a School-sponsored activity; or

[c] misuse or abuse of over-the-counter remedies, or sharing, distribution, sale, or arranging for the sale of over-the-counter remedies. A student may possess and use over-the-counter remedies at School only in amounts not to exceed the recommended daily dose including, but not limited to: aspirin, ibuprofen, Tylenol (acetaminophen), cough drops, allergy medication, cough syrup and mouthwash.

4.4.2 Students with Disabilities under Section 504

Any student identified as being disabled under either Section 504 of the Rehabilitation Act or the Americans with Disabilities Act who currently is engaging in the illegal use of drugs or alcohol shall be suspended or expelled to the same extent as non-disabled students for the possession, use, control, distribution, sale, or arrangement of the sale of illegal drugs, alcohol, or controlled substances on School property or in conjunction with any School-sponsored activity.

4.4.3 Drug Testing

[a] Any student who is reasonably suspected of violating Section 4.4 may be subject to a drug test for cause, arranged and paid for by the School.

[b] Any student who has been suspended or expelled for a violation of Section 4.4 may be required to provide a clean drug test and evidence of completion of drug assessment and/or drug counseling programs as a condition of readmission to School. Testing and counseling required as a condition of readmission rather than for the purpose of providing justification for the initial suspension or expulsion shall be arranged and paid for by the student's parent.

[c] Students who refuse to submit to required drug testing and counseling programs or to cooperate with School officials with respect to the sharing of appropriate information, may be expelled from the School.

[d] Any student who is suspended or expelled for violation of Section 4.4 may be subject to random drug testing, at any time and for any reason, for a period of one year from the date of offense. If the student tests positive, he/she may be expelled from all School programs or activities. Any student who refuses consent for random drug testing under these conditions shall be expelled from all School programs or activities.

4.4.4 Students with Disabilities under IDEA

Whenever a student receiving special education and related services under IDEA knowingly possesses or uses illegal drugs or sells or solicits the sale of a controlled substance while at School or a School-sponsored activity, the procedures outlined in Section 10 of this policy must be followed.

4.5 Gangs

For purposes of this policy, "gang" means any ongoing organization, association or group of three or more persons, whether formal or informal, having as one its primary activities the commission of criminal acts, which has a unique name or identifiable signs, symbols, or marks, and whose members individually or collectively engage in criminal or violent behavior to persons or property, or who create an unreasonable and substantial disruption or risk of disruption of a class, activity, program, or other function of a school.

4.5.1 Gang Activity and Apparel Prohibited

Students who engage in any form of gang activity on or about School property, or at any School-sponsored activity may be suspended or expelled under the terms of this policy. For the purposes of this policy, "gang activities" include, but are not limited to any of the following:

- [a] Wearing, possessing, using, distributing, displaying, or selling any clothing, jewelry, apparel, emblems, badges, tattoos or manner of grooming, accessories, symbols, signs, or other thing which is evidence of membership in or affiliation with any gang;
- [b] Committing any act or omission or using any speech, either verbal or nonverbal, (flashing signs, gestures, hand shakes, etc.) that demonstrates membership in or a affiliation with a gang;
- [c] Soliciting others for membership in a gang;
- [d] Requesting any person to pay for "protection", claiming "turf", or otherwise intimidating, bullying, retaliating against, threatening, abusing, or harassing any person;
- [e] Possessing a weapon, controlled substances, drug paraphernalia, or other contraband;
- [f] Committing any illegal act; or
- [g] Encouraging or inciting another person to act with physical violence upon any other person or cause damage to property.

4.5.2 Confiscation of Gang Items

Subject to the search and seizure provisions of this policy, gang paraphernalia, apparel, or weapons may be confiscated by School officials at any time.

4.5.3 Consultation with Law Enforcement Authorities

School officials shall consult with local law enforcement authorities and gang detectives whenever they have questions regarding gang-related clothing, apparel, or other gang activity.

4.6 Bullying, Cyber-Bullying, Harassment, Hazing, and Abusive Conduct

Bullying, cyber-bullying, harassment, hazing, and abusive conduct of students and employees are against federal law, state law, and School policy, and are not tolerated by the School. It is the School's intent to respond to school-related incidents by implementing prevention efforts where victims can be identified and assessed, and perpetrators educated, in order to create a safer school that provide a positive learning environment.

School administration has the authority to discipline students and employees for off-campus speech that causes or threatens a substantial disruption on campus, at School activities, or causes or threatens a significant interference with a student's educational performance or involvement in School activities.

Additional information regarding these issues are contained in the School's Bullying and Hazing Policy, which is available on the School's website.

4.7 Possession or Use of Electronic Cigarette Products

4.7.1 Students are prohibited from possessing or using electronic cigarette products, as defined by Utah Code Ann. § 76-10-101, on School property.

4.7.2 The Principal or their designee shall request the surrender of or confiscate electronic cigarette products as provided in Section 16 of this policy.

4.7.3 The Principal will ensure that any surrendered or confiscated electronic cigarette product is destroyed or disposed of. However, the Principal may allow the release of any surrendered or confiscated electronic cigarette product to local law enforcement if School personnel have a reasonable suspicion that the electronic cigarette product contains an illegal substance and local law enforcement requests that the School release it to them as part of an investigation or action.

5. AUTHORITY TO SUSPEND OR EXPEL

5.1 Authority to Suspend for Ten (10) School Days or Less for Regular Education Students

The Principal has the authority to suspend a regular education student for up to ten (10) school days. In considering whether to suspend a student, the Principal shall consider all relevant factors, including but not limited to, the severity of the offense, the student's age, disability, academic status and disciplinary record, parental capabilities, and community resources.

5.2 Authority to Suspend and Duration of Suspension for Students with Disabilities

The Principal has the authority to suspend a student with disabilities (504 or IDEA) for not more than ten (10) consecutive school days, and additional removals of not more than ten (10) total school days in that same school year for separate incidents of misconduct as long as those removals do not constitute a pattern resulting in a change of placement. The School need not provide services during periods of removal of ten (10) days cumulative or less if services are not provided to a student without disabilities who has been similarly suspended.

5.3 Authority to Suspend for Longer than Ten (10) School Days or Expel for Regular Education Students

Subject to the requirements for due process set forth in Section 9, below, the Principal may suspend a regular education student for longer than ten (10) school days or expel a regular education student.

Expulsions shall be reviewed by the CMT and the conclusions reported to the Board at least once each year if the parent/guardian of the expelled student has expressed a desire for the student to return to the School.

5.3.1 Parental Responsibility

If a student is suspended for a period longer than ten (10) school days or expelled, the student's parent is responsible for undertaking an alternative education plan that will ensure that the student's education continues during the period of expulsion. The parent shall work with designated School officials to determine how the student's education will continue through private education paid for by the parents, an alternative program offered by the local school district, or other alternatives which will reasonably meet the educational needs of the student. Costs of educational services which are not provided by the School are the responsibility of the student's parent.

5.3.2 The parent and designated School officials may enlist the cooperation of the Division of Child and Family Services, the juvenile court, law enforcement, or other appropriate government agencies in determining how to meet the educational needs of the student.

5.3.3 The School shall contact the parent of each student under age 16 who has been expelled from all School programs and services at least once a month to determine the student's progress if the parent of the expelled student has expressed a desire for the student to return to the School.

5.4 Authority to Institute Change of Placement for Student with Disabilities

Where the student is receiving special education services or accommodations on the basis of disability under IDEA, 504, or ADA, procedures outlined in the State of Utah Special Education Rules shall be followed, including prior written notice to parents regarding their procedural due process rights, before any long-term disciplinary action or change of placement takes place.

5.5 Reinstatement of Students who Have Been Suspended

In accordance with Utah Code Ann. § 53G-8-206, a suspended student may not be readmitted to the School until (a) the student and the parent have met with a designated School official to review the suspension and agreed upon a plan to avoid the recurrence of the problem; or (b) in the discretion of the Executive Director or Principal, the parent of the suspended student and the student have agreed to participate in such a meeting. This provision is subject to the requirements in Section 5.2 and 5.3.

6. PROCEDURES FOR ADDRESSING DISRUPTIVE STUDENT BEHAVIOR – Utah Code Ann. § 53G-8-210

6.1 Efforts to Resolve Disruptive Student Behavior Problems

6.1.1 Information About Resources. The School will provide to a parent of a student who engages in disruptive student behavior a list of resources available to assist the parent in resolving the student's disruptive behavior problem.

6.1.2 Procedures for Resolving Problems. The Principal or a teacher or counselor designated by the Principal will work with students who engage in disruptive student behavior according to the procedures identified in Section 7, below, in an attempt to help the student's behavior to improve and to prevent problems from escalating. Incidents of disruptive student behavior and attempts to resolve behavior issues will be documented. The notices of disruptive student behavior described in Section 6.2 and 6.3 below are issued at the discretion of the Principal and are not required to be issued prior to suspending or expelling a qualifying minor.

6.2 Notice of Disruptive Student Behavior

6.2.1 Authorization and Criteria. The Executive Director and Principal are authorized to issue notices of disruptive student behavior to qualifying minors who:

- [a] engage in "disruptive student behavior" that does not result in suspension or expulsion three times during the school year; or
- [b] engage in disruptive student behavior that results in suspension or expulsion once during the school year.

6.2.3 Contents of Notice. A notice of disruptive student behavior will:

- [a] require the qualifying minor and a parent of the qualifying minor to whom the notice

is issued to (i) meet with School authorities to discuss the qualifying minor's disruptive student behavior; and (ii) cooperate with the Principal, Executive Director, and the Board in correcting the student's disruptive student behavior; and

[b] be mailed by certified mail to, or served in person on, a parent of the qualifying minor.

6.2.4 Contesting Notice. A qualifying minor, or a qualifying minor's parent, may contest a notice of disruptive student behavior by requesting in writing, within ten (10) business days after receipt of the notice, a meeting with the CMT at which the parent and the CMT will discuss the facts related to the student's behavior, the basis of the parent's concerns with or objections to the issuance of the notice, and efforts that have been made to address the behavior problems.

6.3 Habitual Disruptive Student Behavior Notice

6.3.1 Authorization and Criteria. The Executive Director or Principal may issue a "habitual disruptive student behavior notice" to a qualifying minor who:

[a] engages in disruptive student behavior that does not result in suspension or expulsion at least six times during the school year;

[b] (i) engages in disruptive student behavior that does not result in suspension or expulsion at least three times during the school year; and (ii) engages in disruptive student behavior that results in suspension or expulsion at least once during the school year; or

[c] engages in disruptive student behavior that results in suspension or expulsion at least twice during the school year.

6.3.2 Notice to Parents. Within five (5) days after the day on which a habitual disruptive student behavior notice is issued, the Principal shall provide documentation to a parent of the qualifying minor who receives the notice of the efforts made by a School representative under Section 7, below.

6.4 Responses to School-Based Behavior

6.4.1 Definitions

[a] "Mobile crisis outreach team" means a crisis intervention service for minors or families of minors experiencing behavioral health or psychiatric emergencies.

[b] "Restorative justice program" means a school-based program or a program used or adopted by a school that is designed to enhance school safety, reduce school suspensions, and limit referrals to court, and is designed to help minors take responsibility for and repair the harm of behavior that occurs in school.

[c] "Youth court" means the same as that term is defined in § 80-6-901, including that it is a diversion program that provides an alternative disposition for cases involving minors who have committed minor offenses in which youth participants, under the supervision of an adult coordinator, may serve in various capacities within the courtroom, acting in the role of jurors, lawyers, bailiffs, clerks, and judges.

6.4.2 Alternative School-Related Interventions. The Board may establish or partner with a certified youth court program or establish or partner with a comparable restorative justice program. The School may refer a student to youth court or a comparable restorative justice program in accordance with § 53G-8-211.

6.4.3 Referrals of Minors. A qualifying minor to whom a habitual disruptive student behavior notice is issued under Section 6.3.1 may not be referred to the juvenile court. The School will follow § 53G-8-211 with respect to referring a minor who is alleged to be a habitual truant or is alleged to have committed an offense on School property when School is in session or during a School-sponsored activity. In accordance with § 53G-8-211:

[a] if the alleged offense on School property is a class C misdemeanor, an infraction, or a status offense, or a minor is alleged to be a habitual truant, the minor shall be referred:

- (i) to an evidence-based alternative intervention, including:
 - (1) a mobile crisis outreach team;
 - (2) youth services center, as defined in § 80-5-102;
 - (3) a certified youth court, as defined in § 80-6-901 or comparable restorative justice program;
 - (4) an evidence-based alternative intervention created and developed by the School or other governmental entities as set forth in § 53G-8-211(3)(a)(v);
 - (5) a tobacco cessation or education program if the offense is a violation of § 76-10-105; or
 - (6) truancy mediation; or
- (ii) for prevention and early intervention youth services, as described in § 80-5-201, by the Division of Juvenile Justice and Youth Services if the minor refuses to participate in an evidence-based alternative intervention described above.

[b] Except as provided in Subsection [c] below, if a minor is alleged to have committed an offense on School property that is a class C misdemeanor, an infraction, or a status offense, the minor may be referred directly to a law enforcement officer or agency or a court only if:

- (i) the minor allegedly committed an offense on School property on a previous occasion; and
- (ii) the minor was referred to an evidence-based alternative intervention, or to prevention or early intervention youth services, as described in Subsection [a] above for the previous offense.

[c] If a minor is alleged to have committed a traffic offense that is an infraction, the minor may be referred directly to a law enforcement officer or agency, a prosecuting attorney, or a court for the traffic offense.

[d] If a minor is alleged to have committed an offense on School property that is a class B misdemeanor or a class A misdemeanor, the minor may be referred directly to a court or to the evidence-based alternative interventions in Subsection [a] above.

[e] If a minor is alleged to be a habitual truant, the minor may be referred to a law enforcement officer or agency or a court if:

- (i) the minor was previously alleged of being a habitual truant at least twice during the same school year; and
- (ii) the minor was referred to an evidence-based alternative intervention, or for prevention and early intervention youth services, as described in Subsection [a] above for at least two of the previous habitual truancies.

[f] If a minor commits an offense on School grounds when School is in session or at a School-sponsored activity and that information is reported to, or known by, a School employee, the School employee shall notify the Principal. After receiving such a notification, the Principal shall notify a law enforcement officer or agency if the Principal may refer the offense to a law enforcement officer or agency as explained above in this Section. The Principal shall also notify the Executive Director and other School personnel if the Principal determines that other School personnel should be informed.

6.4.4 Referral of Students for Firearm Offense. If a student brings a firearm or weapon to the School, the student shall be referred directly to a law enforcement officer or agency, a prosecuting attorney, or a court.

7. ALTERNATIVES TO EXPULSION, OR CHANGE OF PLACEMENT FOR FREQUENT OR FLAGRANT DISRUPTIVE BEHAVIOR – Utah Code Ann. § 53G-8-207

A continuum of intervention strategies shall be available to help students whose behavior in School repeatedly falls short of reasonable expectations. Prior to suspending a student for more than ten (10) school days or expelling a student for repeated acts of willful disobedience, defiance of authority, or disruptive behavior which

are not so extreme or violent that immediate removal is warranted, good faith efforts shall be made to implement a remedial discipline plan to allow the student to remain in the School.

7.1 Before referring the student for long-term suspension, expulsion or change of placement under this Section, School staff should demonstrate that they have attempted some or all of the following interventions:

- 7.1.1** Talking with the student;
- 7.1.2** Class schedule adjustment;
- 7.1.3** Phone contact with the parent;
- 7.1.4** Informal parent/student conferences;
- 7.1.5** Behavioral contracts;
- 7.1.6** After-school make-up time;
- 7.1.7** Short-term in-school suspension (ISS);
- 7.1.8** Short-term at-home suspensions;
- 7.1.9** Appropriate evaluation;
- 7.1.10** Home study;
- 7.1.11** Alternative programs; or
- 7.1.12** Law enforcement assistance as appropriate.

7.2 Parental Attendance with Student – Utah Code Ann. § 53G-8-207(1)-(2).

As part of a remedial discipline plan for a student, the School may require the student's parent, with the consent of the student's teachers, to attend class with the student for a period of time specified by a designated School official. If the parent does not agree or fails to attend class with the student, the student shall be suspended in accordance with the provisions of this policy.

8. DUE PROCESS FOR SUSPENSIONS OF TEN (10) SCHOOL DAYS OR LESS

The following procedure shall apply to all students facing suspension of ten (10) school days or less:

- 8.1** The Principal shall notify the student's custodial parent of the following without

delay: that the student has been suspended, the grounds for the suspension, the period of time for which the student is suspended, and the time and place for the parent to meet with the Principal to review the suspension.

8.2 The Principal shall also notify the non-custodial parent, if requested in writing, of the suspension.

8.2.1 Section 8.2 does not apply to the portion of School records which would disclose any information protected under a court order.

8.2.2 The custodial parent is responsible to provide the School a certified copy of any court order under subsection 8.2.1.

8.3 The Principal shall document the charges, evidence, and action taken.

8.4 Unless one of the exceptions below applies, before a suspension begins the student shall be given notice of the charges, provided with an explanation of the evidence, and given an opportunity to present his/her version of the incident to the Principal. The student shall be requested to present his/her version of the incident in writing. Students with disabilities or young students who are unable to write their own statements shall be accommodated through the use of tape recorder, scribe, etc.

8.4.5 In general, the notice and informal conference described in Section 8.4 above shall precede the student's removal from the School.

8.4.6 If, in the judgment of the Principal, notice and an informal conference is not possible because the student poses a danger to a person or property or an ongoing threat of substantially disrupting the academic process, he/she may be removed immediately. However, in such cases, the necessary notice and informal conference shall follow as soon as possible.

9. DUE PROCESS FOR SUSPENSIONS OF MORE THAN TEN (10) SCHOOL DAYS AND EXPULSIONS

The following procedure shall apply to all students facing suspension of more than ten (10) school days:

9.1 The Principal shall first follow the due process procedures set forth in Section 8 above. If, after following the due process procedures in Section 8, the Principal believes that a student should be suspended for more than ten (10) school days or expelled, the Principal may make the initial decision and shall meet with the student's parent to discuss the charges against the student and the proposed discipline within five (5) school days after the suspension or expulsion began. If requested in writing, the Principal shall also notify the non-custodial parent of the suspension or expulsion as outlined in Section 8.2 of this policy. A suspension may not extend beyond ten (10) school days unless the student and the student's parent have been given a reasonable

opportunity to meet with the Principal and respond to the allegations and proposed disciplinary action.

9.2 Notice to Student and Parent

During the meeting required in Section 9.1, the Principal shall provide the student's parent with written notice that includes all of the following elements (or, if the student's parent refuses to meet, the Principal shall send the notice by certified mail, return receipt requested, to the student's parent within ten (10) school days after the suspension or expulsion began):

9.2.1 a description of the alleged violation(s) or reason(s) giving rise to disciplinary action;

9.2.2 the penalty being imposed (duration of suspension or expulsion);

9.2.3 a statement that a due process hearing may be requested by providing the Principal with written notice within ten (10) school days of the parent or guardian's receipt of the notice;

9.2.4 a statement that, if a due process hearing is requested, the Board, even though less than a quorum, or a hearing officer will conduct the hearing;

9.2.5 a statement that the suspension or expulsion is taking effect immediately and will continue for the stated period unless a due process hearing is requested in a timely manner and the Board (even though less than a quorum) or a hearing officer determines otherwise;

9.2.6 the mailing date of the notice; and

9.2.7 a statement that, if a hearing is not requested within ten (10) school days after receipt of the notice, the Principal's decision to suspend or expel the student will be final, and the parent's right to oppose the decision will be waived.

9.3 Hearing Procedures

If a Due Process Hearing is requested in response to the notice sent pursuant to Section 9.2 of this policy, the following procedures shall apply:

9.3.1 After receipt of the request, the School shall schedule a hearing as soon as possible but not later than ten (10) school days following receipt of the request unless the student's parent agrees otherwise.

9.3.2 A written Hearing Notice shall be sent to the parent informing the parent that the Due Process Hearing will be conducted before the Board (even though less than a quorum) or a hearing officer and of the following information:

- [a] the date, place, and time of the hearing;
- [b] the circumstances, evidence, and issues to be discussed at the hearing;
- [c] the right of all parties to have legal counsel present;
- [d] the right of all parties to present evidence;
- [e] the right of all parties to cross-examine witnesses subject to the presiding Board member's or hearing officer's determination that this right should be limited to protect student witnesses from retaliation, ostracism or reprisal; and
- [f] the right of all parties to examine all relevant records.

9.3.3 The Board (even though less than a quorum) or hearing officer shall conduct the Due Process Hearing on the record and shall:

- [a] ensure that a written record of the Hearing is made, a copy of which shall be provided to all parties upon request, with the cost borne by the School;
- [b] consider all relevant evidence presented at the Hearing;
- [c] allow the right to cross-examination of witnesses, unless the presiding Board member or hearing officer determines that this right should be limited to protect student witnesses from ostracism, retaliation or reprisal;
- [d] allow all parties a fair opportunity to present relevant evidence; and
- [e] issue a written decision including findings of fact and conclusions.

9.3.4 Hearing Rules

Formal Rules of Evidence do not apply to the Due Process Hearing, and no discovery is permitted. However, the following rules will apply:

- [a] parties may have access to information contained in the School's files to the extent permitted by law;
- [b] hearings shall be closed to the press and the public;
- [c] documents, testimony, or other evidence submitted by the parties after the hearing will not be considered by the Board (even though less than a quorum) or hearing officer; and
- [d] the Board (even though less than a quorum) or hearing officer may excuse witnesses or parties or suspend or terminate a hearing if persons involved in the hearing are abusive, disorderly, disruptive, or if they refuse to abide by the rules and orders of

the Board or hearing officer.

10. DUE PROCESS FOR CHANGE OF PLACEMENT OF STUDENTS WITH DISABILITIES

Where the student is receiving special education services or accommodations on the basis of disability under IDEA, 504 or ADA, procedures outlined in the Utah State Board of Education Special Education Rules shall be followed, including prior written notice to parents regarding their procedural due process rights, before any long-term disciplinary action or change of placement takes place.

10.1 Required Services

10.1.1 504 and ADA Students

When a determination is made that the conduct of a 504 or ADA student (but not a student who is disabled under IDEA) is not a manifestation of the student's disability pursuant to Section 10.5, the student shall be subject to the same disciplinary consequences as regular education students, up to and including expulsion from School; however, the School must continue to provide education services in accordance with guidelines established by the Utah State Board of Education.

10.1.2 IDEA

A school need not provide services during periods of removal to a student with a disability under IDEA who has been removed from his or her current placement for ten (10) school days or less in that school year if services are not provided to a student without disabilities who has been similarly removed.

If a student with a disability under IDEA has been removed from his or her current placement for more than ten (10) school days in the same school year, for the remainder of the removals the School shall provide services to the extent necessary to enable the student to progress in the general curriculum and appropriately advance toward achieving the goals set out in the student's IEP. School personnel, in consultation with the student's special education teacher, determine the extent to which services are necessary to enable the student to appropriately progress in the general curriculum and advance toward achieving the goals set out in the student's IEP.

10.2 Change of Placement for Weapons, Drugs, or Serious Bodily Injury

A student's IEP team may order a change in placement of a student with a disability to an appropriate interim alternative educational setting for the same amount of time that a student without a disability would be subject to discipline, but for not more than forty-five (45) school days, if:

10.2.1 The student carries a weapon to or possesses a weapon at School, on School

premises, or to or at a School-sponsored activity; or

10.2.2 The student knowingly possesses or uses illegal drugs or sells or solicits the sale of a controlled substance while at School, on School premises, or at a School-sponsored activity; or

10.2.3 The student has inflicted serious bodily injury upon another person while at School, on School premises, or at a School-sponsored activity.

10.3 Change of Placement Due to Student's Serious Misconduct

School officials may request an expedited due process hearing in order to change the placement of a student with a disability to an appropriate interim alternative educational setting, recommended by the student's IEP team, for not more than forty-five (45) school days. A hearing officer may order such a change, if he/she:

10.3.1 Determines that School officials have demonstrated by substantial evidence that maintaining the current placement of a student is substantially likely to result in injury to the student or others;

10.3.2 Considers the appropriateness of the student's current placement;

10.3.3 Considers whether School officials have made reasonable efforts to minimize the risk of harm in the student's current placement, including the use of supplementary aids and services; and

10.3.4 Determines that the interim alternative educational setting being recommended by School officials (1) has been selected so as to enable the student to continue to progress in the general curriculum, although in another setting, and to continue to receive those services and modifications, including those described in the student's current IEP, that will enable the student to meet the goals set out in that IEP; and (2) includes services and modifications designed to address the behavior at issue so that it does not recur.

10.4 Parental Notice

As soon as a decision is made by School officials to remove a student with a disability from his/her current placement for more than ten (10) school days, the student's parents must be notified of that decision and of all procedural safeguards outlined by law and School policy.

10.5 IEP Meetings for Manifestation Determination

10.5.1 Immediately, if possible, but in no case later than ten (10) school days after the date on which the decision is made to remove the student from the current placement, a review must be conducted of the relationship between the student's disability and the behavior subject to the disciplinary action.

10.5.2 The manifestation review must be conducted by the student's IEP team and other qualified School personnel.

10.5.3 In conducting the manifestation review, the IEP team may determine that the behavior of the student was not a manifestation of student's disability only if the IEP team:

[a] First considers, in terms of behavior subject to disciplinary action, all relevant information, including:

- (i) Evaluation and diagnostic results, including the results or other relevant information supplied by the parents of the student;
- (ii) Observations of the student; and
- (iii) The student's IEP and placement; and

[b] Then determines whether:

- (i) The conduct in question was caused by or had a direct and substantial relationship to the child's disability; or
- (ii) The conduct in question was the direct result of the School's failure to implement the student's IEP.

10.5.4 If the IEP team determines that either of the standards above was met, the behavior must be considered a manifestation of the student's disability.

10.5.5 Determination that Behavior was not Manifestation of Disability

If the result of the manifestation review is a determination that the behavior of a student with a disability was not a manifestation of the student's disability, the relevant disciplinary procedures applicable to students without disabilities may be applied to the student in the same manner in which they would be applied to students without disabilities, except that a free appropriate public education must still be made available to the student if the student is suspended or expelled from School.

10.5.6 Determination that Behavior was Manifestation of Disability

If the result of the manifestation review is a determination that the behavior of a student with a disability was a manifestation of the student's disability, the student must remain in or be returned to the prior placement.

10.6 IEP Meetings for Functional Behavioral Assessments

10.6.1 Post-Discipline Functional Behavioral Assessments

If School officials have not conducted a Functional Behavioral Assessment and implemented a behavioral intervention plan for the student before the behavior that results in a removal from School for longer than ten (10) school days or a change of placement to an interim alternative educational setting, School officials shall convene an IEP meeting to develop an assessment plan and appropriate behavioral interventions to address that behavior.

10.6.2 Pre-Discipline Behavioral Intervention Plans

If the student already has a behavioral intervention plan, the IEP team shall review the plan and modify it, as necessary, to address the behavior.

10.7 Placement During Appeals and Stay Put

10.7.1 If a parent requests a due process hearing to challenge the interim alternative educational setting or the manifestation determination, the student must remain subject to the disciplinary action pending the decision of the hearing officer or until the expiration of the forty-five (45) school-day period, whichever occurs first, unless the parent and School officials agree otherwise.

10.7.2 If a student is placed in an interim alternative educational setting and School personnel propose to change the student's placement after expiration of the interim alternative placement, during the pendency of any proceeding to challenge the proposed change in placement the student must remain in the current placement (the student's placement prior to the interim alternative education setting), unless School officials succeed in getting an order through an expedited hearing as described in Section 10.3.

11. ADMINISTRATIVE STUDENT CONDUCT AND DISCIPLINE PLAN(S)

11.1 Elements of Plan(s)

The Executive Director will develop, with input from administration, instruction and support staff, students, parents, and other community members, a Student Conduct and Discipline Plan(s). The plan(s) shall be comprehensive, clearly written, consistently enforced, and include the following elements:

11.1.1 written standards for student behavior expectations, including schoolwide and classroom management;

11.1.2 effective instructional practices for teaching student expectations;

11.1.3 systematic methods for reinforcing expected behaviors;

11.1.4 uniform and equitable methods for correcting student behavior;

11.1.5 procedures for re-teaching behavior expectations followed by effective, evidence-

based interventions matched to student needs before suspension or court referral;

11.1.6 direction to determine the range of behaviors and establish the continuum of administrative procedures that may be used by School personnel to address student behavior; and

11.1.7 procedures for responding to reports received through the SafeUT Crisis Line under Utah Code Ann. § 53H-4-210.

11.2 Plan(s) Consistent with this Policy

The administrative Student Conduct and Discipline Plan(s) shall be consistent with this policy. It shall also be consistent with the School's Plan for Harassment and Discrimination Free Learning, which shall be developed by the School in accordance with § 53G-8-802 and R277-609.

12. EXTRACURRICULAR ACTIVITIES

Participation in interscholastic athletics and other extracurricular activities is not a constitutionally protected civil right. Therefore, students who are suspended or expelled may lose the privilege of participation during the period of suspension/expulsion and may not be allowed to invoke due process procedures to challenge the denial of extracurricular participation.

13. RE-ADMISSION OF EXPELLED STUDENTS AND DENIAL OF ADMISSION BASED ON PRIOR EXPULSION – Utah Code Ann. § 53G-8-205(3)

A student who is expelled from the School can only be re-admitted to the School through the School's standard lottery procedures.

A student may be denied admission to the School if he or she was expelled from the School or any other school during the preceding 12 months.

14. INVESTIGATIONS

Whenever the Principal has reason to believe that School rules or policies have been broken, he or she shall proceed with an investigation. However, if the Principal believes that laws have been broken or child abuse has occurred, he/she shall request appropriate authorities to conduct the investigation.

14.1 General Investigation Guidelines for Principal

The Principal has the authority and duty to conduct investigations and to question students pertaining to infractions of School rules, whether or not the alleged conduct is a violation of criminal law. The Principal shall conduct investigations according to the following general guidelines:

14.1.1 The Principal shall conduct investigations in a way that does not unduly interfere with School activities.

14.1.2 The Principal shall separate witnesses and offenders in an attempt to keep witnesses from collaborating their statements and have all parties provide separate statements concerning the incident under investigation; written statements are preferable, if possible.

14.1.3 The Principal shall advise students suspected of wrongdoing orally or in writing of the nature of the alleged offense.

14.1.4 Students must be provided an opportunity to give their version of the incident under investigation; however, refusals to respond or provide information should be respected.

14.1.5 When questioning students as part of an investigation, School staff should have another adult present whenever possible.

14.1.6 The Principal shall accommodate students with disabilities and young children unable to write their own statements through use of tape recorders, scribes, etc.

14.1.7 All students involved in the investigation shall be instructed that retaliation is prohibited. Any act of reprisal against any person who has testified, assisted, or participated in any manner in an investigation, proceeding, or hearing is strictly prohibited and subject to disciplinary action.

14.1.8 When the investigation is completed and if it is determined that disciplinary action may be in order, due process requirements must be met. Specifically, the student must be given proper notice of the charges against him/her and the disciplinary action being recommended, as well as a fair opportunity to present his or her version of the facts.

14.2 Coordination with Law Enforcement

The Principal has the responsibility and the authority to determine when the help of law enforcement officers is necessary, as outlined in this policy and Utah State law.

14.2.1 The School administration may invite law enforcement officials to the School to:

- [a] conduct an investigation of alleged criminal conduct on the School premises or during a School-sponsored activity;
- [b] maintain a safe and orderly educational environment; or
- [c] maintain or restore order when the presence of such officers is necessary to prevent injury to persons or property.

14.2.2 Investigation of Criminal Conduct

During an investigation for violation of School rules, it may become evident that the incident under investigation may also be a violation of criminal law. If the School official has reason to suspect that a criminal act has been committed and, in the opinion of the Principal, law enforcement should be notified, the following procedure should be followed:

- [a] The Principal shall request that law enforcement officers conduct an investigation during school hours and question students who are potential witnesses to the alleged criminal behavior.
- [b] The School official shall inform the student's parent as soon as possible that the student may have committed a criminal act and that law enforcement authorities will be involved in the investigation.
- [c] Unless circumstances dictate otherwise, questioning of the student by School officials shall not begin or continue until the law enforcement officers arrive.
- [d] Reasonable attempts shall be made to contact the student's parents who, unless an emergency exists, shall be given the opportunity to meet with the student and to be present with the student during questioning by law enforcement authorities.
- [e] The Principal shall document the contact or attempted contact with the student's parents. If the Principal cannot contact the student's parent, or if the parent is unable to be present with the student for questioning, the Principal shall be present and document generally what occurs during the interview.
- [f] The student shall not be questioned by law enforcement unless or until he/she has received Miranda warnings from the officer.
- [g] If the parent or student refuses to consent to questioning by law enforcement authorities, the law enforcement authorities shall determine the course of action to be pursued.

14.2.3 Investigation Initiated by Law Enforcement Authorities

School officials shall cooperate with law enforcement authorities who are carrying out official duties such as investigating crimes, serving subpoenas, etc.

- [a] When law enforcement officers can show a need to do so, they shall be permitted to conduct an investigation on School grounds during School hours.
- [b] Such a need will ordinarily be shown if delay in police investigation might result in danger to a person, flight from jurisdiction by a person reasonably suspected of a crime, or destruction of evidence. In such cases:

- (i) The officers shall be required to get prior approval of the Principal or other designated person before beginning an investigation on School premises.
- (ii) The Principal shall document the circumstances warranting the investigation as soon as practical.
- (iii) Alleged criminal behavior related to the School environment brought to the Principal's attention by law enforcement officers shall be dealt with under the provisions of Section 14.1.
- (iv) Law enforcement officials (investigating School-related or student-related crimes) may not have access to student education records, aside from directory information, unless they have a subpoena or court order or permission from a parent.

14.2.4 Release of Student to Law Enforcement Official

- [a] Students may not be released to law enforcement authorities voluntarily by School officials unless the student has been placed under arrest or unless the parent and the student agree to the release.
- [b] When students are removed from School for any reason by law enforcement authorities, every reasonable effort shall be made to contact the student's parent immediately except in cases of child abuse and neglect. Such effort shall be documented.
- [c] The Principal shall immediately notify the Executive Director of the removal of a student from School by law enforcement authorities.
- [d] Where it is necessary to take a student into custody on School premises, the law enforcement officer shall contact the Principal and relate the circumstances necessitating such action.
- [e] Whenever the need arises to make arrests or take students into custody on School premises, the Principal shall make reasonable efforts to consult and confer with the law enforcement officers as to how an arrest is to be made.
- [f] When possible, the Principal shall have the student summoned to the Principal's office before the student is taken into custody.
- [g] When a student has been taken into custody or arrested on School premises without prior notification to the Principal, the School staff present shall encourage the law enforcement officers to tell the Principal of the circumstances as quickly as possible. If the officers decline to tell the Principal, the School staff members present shall immediately notify the Principal and Executive Director.

14.2.5 Quelling Disturbances of School Environment

Law enforcement officers may be requested to assist in controlling disturbances of the School environment that a Principal has found to be unmanageable by School personnel and that has the potential of causing harm to students and other persons or to property. Such circumstances include situations where a parent or member of the public exhibits undesirable or illegal conduct on or near School grounds or at a School-sponsored activity and who refuse to abide by a Principal's directive to leave the premises.

15. INVESTIGATION OF CHILD ABUSE AND NEGLECT

Utah law requires that whenever any person, including any School employee, has reason to believe that a child has been subjected to incest, molestation, sexual exploitation, sexual abuse, physical abuse, or neglect, or observes a child being subjected to conditions or circumstances which would reasonably result in such, he/she shall immediately notify the nearest peace officer, law enforcement agency, or office of the Division of Child and Family Services.

15.1 The School shall distribute annually to all School employees copies of the School's procedures for reporting suspected child abuse or neglect.

15.2 If there is reason to believe that a child may have been subjected to abuse or neglect, an oral report shall be made immediately by the School employee reporting the abuse/neglect with a written report to follow within twenty-four (24) hours.

15.2.1 When making the oral report, always have the person you notify identify himself/herself. The notified person's name shall be entered on the written report.

15.2.2 A copy of the written report shall be put in a child abuse-neglect file to be maintained by the Principal, for all reported cases of suspected child abuse or neglect.

15.2.3 The child abuse-neglect reporting form shall not be placed in the student's personal file.

15.3 It is not the responsibility of the Principal or other School employees to prove that the child has been abused or neglected, or to determine whether the child is in need of protection.

15.3.1 Investigation by staff prior to submitting a report shall not go beyond that necessary to support a reasonable belief that a reportable problem exists.

15.3.2 To determine whether or not there is reason to believe that abuse or neglect has occurred, professional School employees may (but are not required to) gather information only to the extent necessary to determine whether a reportable circumstance exists.

15.3.3 Interviews with the child or suspected abuser shall not be conducted by the Principal or School employees.

15.3.4 Notes of voluntary or spontaneous statements by the child shall be made and given to the investigating agency.

15.3.5 The Principal, School employees, Division of Child and Family Services and law enforcement personnel are required to preserve the anonymity of those making the initial report and any others involved in the subsequent investigation.

15.3.6 Investigations are the responsibility of the Division of Child and Family Services.

[a] The Principal or other School employees shall not contact the parents, relatives, friends, neighbors, etc. for the purpose of determining the cause of the injury and/or apparent neglect.

[b] School officials shall cooperate with social service and law enforcement agency employees authorized to investigate reports of alleged child abuse and neglect, assisting as asked as members of interdisciplinary child protection teams in providing protective diagnostic, assessment, treatment, and coordination services.

15.3.7 Persons making reports or participating in good faith in an investigation of alleged child abuse or neglect are immune, in accordance with state law, from any civil or criminal liability that otherwise might arise from those actions.

16. SEARCHES OF PERSON OR PROPERTY

Given the School's custodial and tutelary responsibility for children, and the Board's intent to preserve a safe environment for all students and staff, the Board recognizes that School officials must have the authority to conduct reasonable searches of students and student property. School officials engaging in searches of students and property shall abide by the following guidelines:

16.1 General Guidelines for Searches of Person or Property

16.1.1 Searches of Students and Student Property

Searches of a student's person, personal property (coats, hats, backpacks, bookbags, purses, wallets, notebooks, gym bags, etc.) may be conducted whenever the student's conduct creates a reasonable suspicion that a particular School rule or law has been violated and that the search is reasonably related to the suspicion and not excessively intrusive in light of the age and sex of the student and nature of the infraction.

Circumstances warranting a search include those in which School officials have a reasonable suspicion that the student or student property is concealing items including but not limited to weapons, drugs, controlled substances, electronic cigarette products, alcohol, tobacco, unsafe contraband, pornography, pagers or lost/stolen/misplaced

items.

16.2 Searches of Personal Belongings

16.2.1 Personal belongings may be searched by School officials whenever School officials have a reasonable suspicion to believe a student is concealing evidence of a policy violation or criminal activity and the items being searched are capable of concealing such evidence. The student may be asked to open personal belongings and to turn over personal property for search by a School official. All searches of student property by School officials shall be witnessed by an objective third party (such as another teacher, or police officer) to observe that the search is not excessively intrusive.

16.2.2 All contraband discovered in a search by School officials shall be immediately confiscated and turned over to law enforcement officers if School officials have reason to believe the contraband is related to the commission of a criminal act.

16.3 Searches of Person

16.3.1 School officials shall make sure the search meets the following guidelines:

- [a] The search shall be conducted in a private area of the School by a School official of the same sex (where practical) as the student being searched;
- [b] The search shall be observed by an objective third party of the same sex as the student being searched (i.e., Principal, teacher, police officer);
- [c] School officials may ask the student to remove his/her hat, coat, shoes and socks, turn pockets inside out, and roll up sleeves to see if the student is hiding contraband;
- [d] Under no circumstances may School officials require students to remove any other items of clothing or touch students in any way during the search.
- [e] If this limited search does not turn up suspected contraband and School officials have reasonable suspicion that the student is concealing contraband in his/her inner clothing (i.e., hiding drugs, weapons or other contraband underneath shirts, pants or underwear), law enforcement officers shall be summoned immediately to conduct further search and investigation.
- [f] In general, all questioning and searching of students conducted by law enforcement officers shall proceed according to the investigation guidelines in Section 14 of this policy.

16.4 Documentation of Searches

School officials shall thoroughly document the details of any search conducted of a student's property or person. Documentation shall be made at the time of the search, or

as soon as possible thereafter, and shall include the following:

- 16.4.1** The time, place and date of the search;
- 16.4.2** The reasonable suspicion giving rise to the search (what did School officials suspect to find during the search);
- 16.4.3** The name and title of individuals conducting and observing the search;
- 16.4.4** A statement about evidence that was found or not found as a result of the search;
- 16.4.5** A statement about who took possession of contraband (i.e., police, school, etc.);
- 16.4.6** Information regarding the attempts of School officials to notify parents about the search.

17. RECORDS—INTERAGENCY COLLABORATION – 20 U.S.C. § 1232g(h)(i)-(2); Utah Code Ann. § 53G-8-402 to -405

17.1 Requirements After Receiving Notification From Juvenile Court and/or Law Enforcement Agencies of a Student’s Serious Offense or Sexual Crime.

17.1.1 If the President of the Board or the Executive Director is notified by the juvenile court that a current or former student of the School has been adjudicated for a serious offense or sexual crime or is notified by a law enforcement agency that a current or former student of the School has been taken into custody or detention for a serious offense or sexual crime, , the President of the Board or Executive Director shall notify the student’s Principal within three (3) days of receiving notification.

“Serious offense” is defined in Utah Code Ann. § 80-6-103 and means the following: a violent felony as defined in § 76-3-203.5; an offense that is a violation of Title 76, Chapter 6, Part 4, Theft, and the property stolen is a firearm; or an offense in violation of Title 76, Chapter 10, Part 5 Weapons.

“Sexual crime” or “sexual misconduct” means any conduct described in Title 76, Chapter 5, Part 4, Sexual Offenses; Title 76 Chapter 5b, Sexual Exploitation Act; § 76-7-102, incest; § 76-9-702, lewdness; and § 76-9-702.1, sexual battery.

17.1.2 Upon receipt of the information about a student’s serious offense (whether from the President of the Board, the Executive Director, or directly from the juvenile court or law enforcement agency), the Principal shall make a notation in a secure file other than the student’s permanent file. Beginning no later than July 1, 2025, the School shall digitally maintain the secure file or, if available, the student’s related reintegration plan described below, for one year from the day the notice is received and ensure the secure file follows the student if the student transfers to a different school.

17.1.3 Upon receipt of the information about a student's serious offense or sexual crime (whether from the President of the Board, the Executive Director, or directly from the juvenile court or law enforcement agency), the Principal shall, if the student is still enrolled in the School, notify staff members who, in the Principal's opinion, should know of the adjudication, arrest, or detention. Staff members receiving information about a juvenile's adjudication, arrest or detention may only disclose the information to other persons having both a right and a current need to know.

17.2 Multidisciplinary Team and Reintegration Plan

17.2.1 In addition to complying with the requirements above, the School shall, within five (5) days after receiving a notification described in Section 17.1.1 about a student, or within a reasonable time after otherwise being notified of a student committing a serious offense or sexual crime, develop a reintegration plan for the student with a multidisciplinary team, the student, and the student's parent. The multidisciplinary team should include the School, the juvenile court, the Division of Juvenile Justice and Youth Services, the School's Safety and Security Specialist, the School's Safety and Security Director, the School's Resource Officer (if any), and any other relevant party that should be involved in a reintegration plan.

17.2.2 The reintegration plan shall address:

- [a] a behavioral intervention for the student;
- [b] a short-term mental health or counseling service for the student;
- [c] an academic intervention for the student; and
- [d] if the serious offense or sexual crime was directed at a School employee or another student within the School, notification of the reintegration plan to that School employee or student and the student's parent.

17.2.3 The School may deny admission to the student until the School completes the reintegration plan.

17.2.4 The School's Resource Officer (if any) shall provide input for the School to consider regarding the safety risks a student may pose upon integration. The School shall also notify its Resource Officer (if any) of any student who is on probation.

17.2.5 The School shall not reintegrate a student when:

- [a] a student or staff member of the School has a protective order against the student being reintegrated; or
- [b] a student or staff member of the School is a victim of the serious offense or sexual crime or forcible felony (as defined in Utah Code Ann. § 76-2-402) committed by the

student being reintegrated.

17.2.6 The School may elect to not integrate a student into the School if the student has committed, or allegedly committed, a forcible felony. If the School elects to not integrate such a student, the School shall provide alternative education options for the student.

17.2.7 A reintegration plan under this Section is classified as a protected record under Utah Code Ann. § 63G-2-305. All other records of disclosures under this Section are governed by the Government Records Access and Management Act and the Family Educational Rights and Privacy Act (“FERPA”).

17.3 Students Committing a Serious Offense or Sexual Crime are Subject to Suspension or Expulsion

Students who commit a serious offense or sexual crime, whether on or off School property, are subject to the suspension and expulsion provisions of this policy.

17.4 Student Discipline Records/Education Records

School officials may include appropriate information in the education record of any student concerning disciplinary action taken against the student for conduct that posed a significant risk to the safety or well-being of that student, other students, or other members of the school community.

17.4.1 Disclosure of Discipline Records to Other Educators

School officials may disclose student discipline information described above to teachers and other School officials, including teachers and school officials in other schools, who have legitimate educational interests in the behavior of the student.

17.4.2 Disclosure of Discipline Records to Other Agencies

School officials shall not release personally identifiable student discipline records to other government agencies, including law enforcement agencies, unless the agency produces a subpoena or court order (need for standing court order from juvenile court), the student's parent has authorized disclosure, or a FERPA exception applies.

18. EMERGENCY SAFETY INTERVENTIONS

A School employee may not use physical restraint on a student or place a student in seclusion except as a necessary emergency safety intervention in compliance with this Section.

18.1 Definitions

18.1.1 “Comprehensive emergency safety intervention training” means a training required for key identified school employees that has the components described in

R277-608-4(4).

18.1.2 “Chemical restraint” means the use of medication administered to a student, including medications prescribed by the student’s physician or other qualified health professional, on an as-needed basis for the sole purpose of involuntarily limiting the student’s freedom of movement.

18.1.3 “Emergency safety intervention” (“ESI”) means the use of seclusion or physical restraint when a student presents an immediate danger to self or others. An ESI may not be used for disciplinary purposes.

18.1.4 “Immediate danger” or “immediate and significant threat” means the imminent risk of physical violence toward self or others, or other physical behaviors which are likely to cause imminent risk of substantial bodily injury or serious bodily injury.

18.1.5 “Key Identified School Employee” means a School employee who has completed foundational behavior support training and comprehensive emergency safety intervention training and has been authorized by the Executive Director or Principal to utilize an ESI at the School when necessary.

18.1.6 “Mechanical restraint” means the use of any device or equipment to restrict a student’s freedom of movement.

18.1.7 “Foundational behavioral support training” means a training required for all School employees who supervise students or may be asked to assist in managing a student’s behavior that has the components described in R277-608-4(1).

18.1.8 “Physical restraint” means a personal restriction that immobilizes or significantly reduces the ability of a student to move the student’s arms, legs, body, or head freely.

18.1.9 “Physical escort” means a temporary touching or holding of the hand, wrist, arm, shoulder, or back for the purpose of guiding a student to another location.

18.1.10 “Seclusion” means seclusionary time out that is the involuntary confinement of a student alone in a room or area from which the student is physically prevented from leaving, including: (i) placing a student in a locked room; or (ii) placing a student in a room where the door is blocked by furniture or held closed by staff.

18.1.11 “Serious bodily injury” means bodily injury that creates or causes serious permanent disfigurement, protracted loss or impairment of the function of any bodily member or organ, or creates a substantial risk of death.

18.1.12 “Substantial bodily injury” means bodily injury, not amounting to serious bodily injury, that creates or causes protracted physical pain, temporary disfigurement, or temporary loss or impairment of the function of any bodily member or organ.

18.2 General Procedures

18.2.1 All School employees who supervise students, or who may be asked to assist in managing a student's behavior, shall receive foundational behavior support training. This training must be completed within two months, or within 30 days if working directly with a student with disabilities, of employment at the School and bi-annually thereafter.

18.2.2 Key Identified School Employees shall receive comprehensive ESI training in addition to the foundational behavior support training. Comprehensive ESI training shall be completed before a Key Identified School Employee may use an ESI with a student and annually thereafter.

18.2.3 An ESI shall:

[a] be applied for the minimum time necessary to ensure safety, as reasonably understood by the Key Identified School Employee using the ESI;

[b] be released under the following circumstances (release criteria):

(i) as soon as the student is no longer an immediate danger of physical harm to self or others (e.g., student is no longer hitting, kicking, biting, throwing objects, self-harming, or making other movements that create imminent risk of physical violence; student is able to respond to staff verbally or nonverbally in a regulated way; and/or the student exhibits signs of de-escalation, such as having a relaxed body, no longer attempting to break free, or breathing slowly); or

(ii) if the student is in severe distress (e.g., student is having difficulty breathing or is vomiting, gagging, experiencing chest pain, or turning pale or blue in the face);

[c] never be used as punishment or discipline;

[d] in no instance be imposed for more than 30 minutes, per occurrence; and

[e] be documented and reported, as required.

18.2.4 The School prohibits dangerous practices as defined by the School, including dangerous practices outlined in the Least Restrictive Behavioral Interventions (LRBI) Technical Assistance manual.

18.2.5 The School shall take prompt and appropriate action, including in-service training and other administrative action, upon confirming a violation related to the use of an ESI on a student. Violations of any standards for seclusion or physical restraint established by the Utah State Board of Education shall also result in a referral to local law enforcement and the Utah Professional Practices Advisory Commission.

18.3 Students with Disabilities Receiving Special Education Services

18.3.1 Use of ESI for a student with a disability receiving specialized educational services under IDEA or Section 504 shall be subject to all applicable state and federal laws, including LRBI policies and procedures for special education/504 programs.

18.3.2 Additionally, ESIs written into a student's IEP as a planned intervention are prohibited unless school personnel, the family, and the IEP team agree less restrictive means have been attempted; a Functional Behavioral Assessment has been conducted; and a positive behavior intervention plan based on data analysis has been written into the plan and implemented.

18.4 Physical Restraint

18.4.1 Key Identified School Employees may, in accordance with Section 18.2.3 and when acting within the scope of employment, use physical restraint on a student when the student presents an immediate danger to self or others and when no other safe or effective intervention is available.

18.4.2 Key Identified School Employees may use reasonable and necessary physical restraint only:

- [a] in self-defense;
- [b] to protect a student or another person from physical injury;
- [c] to remove from a situation a student who is violent;
- [d] to take possession of a weapon or other dangerous object in the possession or under the control of a student; or
- [e] to protect property from being damaged, when physical safety is at risk.

18.4.3 When an employee exercises physical restraint as an ESI on a student, the following types of physical restraint are prohibited:

- [a] prone, or face-down;
- [b] supine, or face-up;
- [c] physical restraint which obstructs the airway or adversely affects the student's primary mode of communication;
- [d] mechanical restraint, except for restraints required by law, including seatbelts or any other safety equipment used to secure students during transportation, protective or stabilizing restraints as prescribed by an appropriate medical or related services professional, and devices used by a law enforcement officer in carrying out law

enforcement duties; or

[e] chemical restraint.

18.4.4 A Key Identified School Employee may not use physical restraint on a student for more than the shortest of the following before stopping, releasing, and reassessing the intervention used:

[a] the amount of time described in the School's ESI training program;

[b] 30 minutes; or

[c] when law enforcement intervenes.

18.4.5 Despite the foregoing, a Key Identified School Employee shall first use the least restrictive intervention available to the employee, including a physical escort, to address circumstances described in Section 18.4.1. In addition, nothing in this Section prohibits a Key Identified School Employee from subsequently using less restrictive interventions to address circumstances described in Section 18.4.1.

18.4.6 A student who has been physically restrained and then released shall, in addition to being promptly reassessed by the Key Identified School Employee, be monitored for a reasonable period of time to help ensure the continued safety and well-being of the student and others. Monitoring should include observation for signs of such things as injury, respiratory distress, or continued escalation, and the Executive Director or Principal and medical personnel shall be notified when warranted.

18.5 Seclusion

18.5.1 A Key Identified School employee may, in accordance with Section 18.2.3 and when acting within the scope of employment, place a student who is in grade 1 or higher in seclusion as an ESI when the student presents an immediate danger to self or others and when no other safe or effective intervention is available. Students in kindergarten shall not be placed in seclusion.

18.5.2 Key Identified School Employees may use seclusion only when:

[a] other less restrictive interventions have failed;

[b] a staff member who is familiar to the student is actively supervising the student for the duration of the seclusion;

[c] the student is observed at all times during the seclusion by School personnel who have received the comprehensive ESI training;

[d] any door remains unlocked consistent with applicable fire and public safety

requirements described in R392-200 and R710-4; and

[e] the seclusion is time-limited to a maximum time of 30 minutes, per occurrence, and monitored.

18.5.3 A School employee may not place a student in seclusion:

[a] as a behavioral intervention;

[b] as a disciplinary practice;

[c] for coercion, retaliation, or humiliation;

[d] due to inadequate staffing; or

[e] for the School employee's convenience.

18.5.4 A student who has been placed in seclusion and then released shall be promptly reassessed by the Key Identified School Employee and also monitored for a reasonable period of time to help ensure the continued safety and well-being of the student and others. Monitoring should include observation for signs of such things as injury, severe distress, or continued escalation, and the Executive Director or Principal and medical personnel shall be notified when warranted.

18.5.5 The Executive Director or Principal shall ensure that all the following individuals are debriefed at an appropriate time after a student seclusion has taken place:

[a] all witnesses;

[b] all School staff who were involved;

[c] the student who was secluded; and

[d] the parent of the student who was secluded.

18.5.6 The Executive Director or Principal shall also ensure that a proper review of the decision to use seclusion is performed as soon as reasonably possible after a student seclusion has taken place.

18.5.7 The School does not allow the designation of any enclosed area in its building for the sole purpose of seclusion.

18.6 Notification of the Use of an ESI

18.6.1 If an ESI is used on a student, the School or the employee who used the ESI shall immediately notify the following:

- [a] the student's parent; and
- [b] School administration.

This notice shall be provided no later than 15 minutes after the use of an ESI.

18.6.2 Parent notifications made under this Section shall be documented in the School's student information system.

18.7 Documentation of the Use of an ESI

18.7.1 If an ESI is used on a student, the School or the employee who used the ESI shall document the use of the ESI. This shall include a written description of the type of ESI used, the date and time the ESI was used, the location where the ESI was used, the length of time the ESI was used, the reason the ESI was used, the alternative interventions or strategies attempted before the ESI was used, and demographic information on the student (sex, gender, age, grade in school, and disability status, if any). This documentation shall be provided to the School's Emergency Safety Intervention Committee and the student's parents.

18.7.2 In addition, upon request of a student's parent, the School shall provide the parent with a copy of any notes or additional documentation taken during the use of the ESI, including a description of the physical space in which a seclusion occurred or the type of physical restrained that was used.

18.7.3 Within 48 hours of using an ESI on a student, the School shall notify the parent that the parent may request a copy of any notes or additional documentation taken during the use of the ESI.

18.7.4 A parent may request a time to meet with School staff and administration to discuss the use of an ESI.

18.7.5 The documentation of an ESI described in this Section shall be documented in the School's student information system.

18.8 Emergency Safety Intervention (ESI) Committee

18.8.1 The School shall establish an ESI committee that includes:

- [a] at least one administrator;
- [b] at least one parent of a student enrolled in the School, appointed by the School's Executive Director or Principal;
- [c] at least one licensed educational professional with behavior support training and knowledge in both state law and the School's conduct and discipline policies related to

ESIs; and

[d] at least one other licensed educator.

18.8.2 The ESI committee shall:

- [a] meet often enough to monitor the use of ESIs within the School;
- [b] determine and recommend professional learning needs;
- [c] develop policies for processes to resolve concerns regarding the use of ESIs; and
- [d] ensure that each emergency incident where a School employee uses an ESI is documented in the School's student information system and reported annually to the State Superintendent of Schools through UTREx.

18.9 ESI Records and Reporting

18.9.1 The School shall collect, maintain, and periodically review the documentation or records regarding the use of ESIs in the School.

18.9.2 The School shall annually provide documentation of any School use of an ESI to the State Superintendent of Schools in accordance with Utah Code Ann. § 53G-8-301(11). This includes documentation described in Section 18.7.

19. CORPORAL PUNISHMENT

“Corporal punishment” means the intentional infliction of physical pain upon the body of a student as a disciplinary measure. Corporal punishment at the School is prohibited. School employees may not inflict or cause the infliction of corporal punishment upon a student. School personnel who inflict or cause the infliction of corporal punishment on a student will be subject to discipline up to and including termination. School personnel who have been disciplined for the infliction of corporal punishment upon a student may appeal the disciplinary action in accordance with the School’s Staff Grievance Policy.

20. TRAINING

20.1 All new employees shall receive information about this policy and the administrative Student Conduct and Discipline Plan(s) at new employee orientation. All other employees shall be provided information on a regular basis regarding this policy, the Student Conduct and Discipline Plan(s), and the School's commitment to a safe and orderly school environment.

20.2 Employees who have specific responsibilities for investigating, addressing, and resolving issues addressed in the policy shall receive annual training on this policy and related legal developments.

20.3 The Principal shall be responsible for informing students, parents, and staff of the terms of this policy and the Student Conduct and Discipline Plan(s), including the procedures outlined for investigation and resolution of violations.

21. REPORTING ON SUSPENSIONS AND EXPULSIONS

21.1 The School shall develop a consistent process to collect incident, infraction, and discipline data, including the number of days of student suspensions and expulsions.

21.2 The School shall submit all required incident, infraction, and discipline data, including suspensions and expulsions consistent with R277-484. The School shall submit any yearly and comprehensive updates no later than June 30th of each year.

21.3 The School shall compile an annual report of all out-of-school suspensions and expulsions and submit it to the Utah State Board of Education as described in Utah Code Ann. § 53G-8-205(5).

22. POLICY DISSEMINATION AND REVIEW

22.1 This policy shall be posted in a prominent location in the School's building and on the School's website. The policy shall also be published in student registration materials, student and employee handbooks, and other appropriate school publications as directed by the Board.

22.2 This policy shall be reviewed as necessary with appropriate revisions recommended to the Board. The data described in Section 21 may be used by the School to evaluate the efficiency and effectiveness of this policy.

**FIRST AMENDMENT TO THE
EDUCATION MARKETING AND SERVICES AGREEMENT
BETWEEN THE UTAH VIRTUAL ACADEMY
AND K12 VIRTUAL SCHOOLS L.L.C.**

This FIRST AMENDMENT to the Education Marketing and Services Agreement (“First Amendment”) is made by and between Utah Virtual Academy, a Utah nonprofit public benefit company (the “School” or “UTVA”) and K12 Virtual Schools L.L.C., a Delaware limited liability company (“K12”), each a “Party” and together are the “Parties”.

WHEREAS, the Parties entered into an Education Marketing and Services Agreement executed by both Parties on June 22, 2023 (the “Agreement”);

WHEREAS, it is the intention of the Parties to amend Section 5.1 of the Agreement to address the payment obligations related to SOEP Students; and

WHEREAS, the Parties hereby acknowledge and agree that the payment obligations described herein are intended to have retroactive application and shall be construed as effective on and after July 1, 2025 without regard to the date on which this First Amendment is executed by both Parties.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency which are hereby acknowledged, the Parties hereby agree as follows:

1. Unless otherwise defined in this First Amendment, all terms shall have the respective meanings assigned to them in the Agreement.
2. Section 5.1 of the Agreement is deleted in its entirety and replaced as follows:

5.1. **Educational Product and Services Prices**. For students enrolled in UTVA, in consideration of the value of the Educational Products and Services provided by K12 as set forth in Exhibit D and generally described in Exhibit A, the School will pay K12 and its Affiliates (a) at the rate of \$3,373.00 per fulltime student with the number of students based on the certified October Count Date Enrollments (as defined below) as further described in Section 7.1 and (b) with respect to SOEP Students \$10 per 0.5 credit course funded. Notwithstanding anything in the Agreement to the contrary, the School agrees that the fees set forth in this Section 5.1 will be subject to change, no more than once per calendar year, at K12’s reasonable discretion and communicated to the School during the annual budget process. Notwithstanding the foregoing, under no circumstances shall the annual increase exceed the change in Consumer Price Index – All Urban (“**CPI-U**”) published by the US Department of Labor Statistics, which shall be calculated each October based on changes in the CPI-U from the previous October. Payment for the Educational Products shall be made in accordance with Section 7 below.

3. Except as amended by this First Amendment, all provisions of the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the Parties have entered into this First Amendment as of the date this document bears the signature of both Parties.

For and on behalf of
Utah Virtual Academy

Signed:



Name: Dallin Drescher

Position: UTVA Board Chair

Date: 01.08.2026

For and on behalf of
K12 Virtual Schools L.L.C.

Signed:

Name:

Position:

Date:



UTAH VIRTUAL ACADEMY BOARD MEMBER TERMS

Board terms:

1. Dallin Drescher (Board Chair)
 - a. Term Ends 6-2027
2. Doug DeVore (Financial Coordinator)
 - a. Term Ends 6-2028
3. Amberly Keeler (Parent Representative)
 - a. Term Ends 6-2028
4. Marty Carpenter (Board Member)
 - a. Term Ends 6-2028
5. Kristen Davidson (Vice Chair)
 - a. Term Ends 6-2028
6. Brian Maxwell (Board Member)
 - a. Term Ends 6-2027
7. Kellie Openshaw (Board Member)
 - a. Term Ends 6-2028
8. Armante Gordon (Board Member)
 - a. Term Ends 6-2027