



# Wallace Stegner Academy Board of Directors Meeting

**Date:** January 21, 2026

**Time:** 5:30 PM

**Teleconference:** <https://us02web.zoom.us/j/85690336271>

This meeting of the board of directors will be held electronically. If you would like to attend the meeting, accommodations will be made for the public at the anchor location identified.

*Wallace Stegner Academy will foster a community of active learners through academic rigor and citizenship by providing an opportunity for students to achieve academic excellence.*

## AGENDA

### CALL TO ORDER

### CONSENT ITEMS

- December 17, 2025, Board Meeting Minutes

### BOARD TRAINING

- Audit Presentation – Eide Bailly

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

**PUBLIC COMMENT** (Comments will be limited to three minutes)

### REPORTS

- Finance Report
- Directors' Report
  - CSP Update

### VOTING ITEMS

- 2026-2027 School Calendar
- LEA Specific License
- Review Data for Teen Pregnancy, Child Sexual Abuse, Sexually Transmitted Diseases and Infections and Number of Pornography Complaints
- Purple Star Resolution (Sunset Campus)
- Amended Paid FMLA Policy Employee Handbook
- Amended Student Conduct and Discipline Policy
- Amended Fee Waiver Policy

In compliance with the Americans with Disabilities Act, persons needing accommodations for this meeting should call 801-444-9378 to make appropriate arrangements. One or more board members may participate electronically or telephonically pursuant to UCA 52-4-207.

**CALENDARING**

- Next Board meeting is March 18, 2026, at 5:30 PM.

**ADJOURN**

In compliance with the Americans with Disabilities Act, persons needing accommodations for this meeting should call 801-444-9378 to make appropriate arrangements. One or more board members may participate electronically or telephonically pursuant to UCA 52-4-207.



## EXECUTIVE SUMMARY

### **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*

### **FINANCE REPORT**

See board documentation for most up to date report.

**Action:** *No action needed*

### **SCHOOL YEAR CALENDAR**

The Board must approve the annual school calendar that meets the state requirements of 180 days.

**Action:** *Board Vote*

### **LEA SPECIFIC LICENSE**

The license areas, and endorsements shall be valid for three (3) academic years as indicated on the attached spreadsheet which contains the associated educator information and rationale for the request. All LEA-Specific licenses will expire on June 30th of the final academic year approved. The Wallace Stegner Academy Board of Directors additionally acknowledges that LEA-Specific educator licenses, license areas, or endorsements may be renewed by the Utah State Board of Education (USBE). These renewals will be approved or denied on a case-by-case basis.

**Action:** *Board Vote*

### **DATA REVIEW**

Please see board documentation for the most recent data on Teen Pregnancy, Child Sexual Abuse, Sexually Transmitted Diseases and Infections and Number of Pornography Complaints.

**Action:** *No action needed*

## **PURPLE STAR RESOLUTION**

Please see board documentation for the Purple Star Resolution for the Sunset Campus.

**Action:** *Board Vote*

## **POLICIES**

*Amending Paid FMLA Policy in Handbook*

**Action:** *Board Vote*

*Amending Fee Waiver Policy*

HB 344 deleted a variety of school fee related definitions (such as “curricular activity” and “co-curricular activity”) and added a number of newly defined terms (such as “common education expense” and “course”). It also specified that schools cannot charge students for common education expenses. In addition, HB 344 extended 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 school’s Fee Waiver Policy has been revised to reflect these changes from HB 344 as well as updates to R277-407 (which was last revised in December 2025).

**Action:** *Board Vote*

*Amending Student Conduct and Discipline Policy*

HB 344 deleted a variety of school fee related definitions (such as “curricular activity” and “co-curricular activity”) and added a number of newly defined terms (such as “common education expense” and “course”). It also specified that schools cannot charge students for common education expenses. In addition, HB 344 extended 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 school’s Fee Waiver Policy has been revised to reflect these changes from HB 344 as well as updates to R277-407 (which was last revised in December 2025).

**Action:** *Board Vote*



# Wallace Stegner Academy Board of Directors Meeting

**Date:** December 17, 2025

**In Attendance:** Sarah Vaughan, Jeremy Schow, Tony Furano, Frank Magana, Reed Farnsworth

**Others in Attendance:** Adam Gerlach, Anthony Sudweeks, Chantel Wixon, Heidi Bauerle, Hannah Jones, Platte Nielson

**Location:** <https://us02web.zoom.us/j/81831761216>

## MINUTES

*Wallace Stegner Academy will foster a community of active learners through academic rigor and citizenship by providing an opportunity for students to achieve academic excellence.*

**CALL TO ORDER** Sarah Vaughan called the meeting to order at 5:33 PM.

### CONSENT ITEMS

- November 3, 2025, Board Meeting & Closed Session Minutes  
Frank Magana made a motion to approve the November 3, 2025, Board Meeting and Closed Session Minutes. Tony Furano seconded. The motion passed unanimously. The votes were as follows: Sarah Vaughan, Aye; Frank Magana, Aye; Tony Furano, Aye; Reed Farnsworth, Aye; Jeremy Schow, Aye.

### PUBLIC COMMENT

This was the second public comment period for Sex Education Curriculum for Kearns High School. There were no public comments.

### VOTING ITEMS

- Sex Education Curriculum for Kearns High School  
The curriculum being taught at Kearns High School was provided to the board for review. There were no questions or concerns from the board. Sarah Vaughan made a motion to approve the Sex Education Curriculum for Kearns high School. Reed Farnsworth seconded. The motion passed unanimously. The votes were as follows: Sarah Vaughan, Aye; Frank Magana, Aye; Tony Furano, Aye; Reed Farnsworth, Aye; Jeremy Schow, Aye.
- Award RFP for Landscaping and Snow Removal (Sunset)  
Adam Gerlach explained the scoring and evaluation committee statement for the RFP that was put out for the Landscaping and Snow Removal at the Sunset Campus.

Board members reviewed the scoring and evaluation committee statement. There were no questions or concerns.

Sarah Vaughan made a motion to award the RFP for Landscaping and Snow Removal Services for the Sunset Campus to Extreme Green. Jeremy Schow seconded. The motion passed unanimously. The votes were as follows: Sarah Vaughan, Aye; Frank Magana, Aye; Tony Furano, Aye; Reed Farnsworth, Aye; Jeremy Schow, Aye.

- Schola Marketing Contract (Sunset)

In efforts to increase enrollment at the sunset campus, the LEA has hired Schola Marketing for marketing and advertising services.

Sarah Vaughan made a motion to approve the Schola Marketing Contract for services at the Sunset campus. Tony Furano seconded. The motion passed unanimously. The votes were as follows: Sarah Vaughan, Aye; Frank Magana, Aye; Tony Furano, Aye; Reed Farnsworth, Aye; Jeremy Schow, Aye.

- Reading Reconsidered Invoice

There was a new invoice issued for the reading curriculum now including the added cost of the Sunset Campus. Due to the increase in price, the CEO's wanted to inform the board of the price change. There was no further discussion.

Frank Magana made a motion to approve the Reading Reconsidered Invoice not to exceed. Reed Farnsworth seconded. The motion passed unanimously. The votes were as follows: Sarah Vaughan, Aye; Frank Magana, Aye; Tony Furano, Aye; Reed Farnsworth, Aye; Jeremy Schow, Aye.

- Amended Bullying and Hazing Policy
- Amended Paid Parental and Postpartum Recovery Leave Policy
- Amended Selection and Purchase of Instructional Materials Policy
- Amended Cash Handling Policy
- Amended Credit Card Policy
- New Hotline Complaint Policy

The Board reviewed and approved several policy updates to ensure compliance with recent legislative and USBE rule changes and to align policies with operational needs. Revisions include updates to the Bullying and Hazing Policy to comply with SB 223 and R277-613, incorporating new definitions for staff and student bullying, additional protections related to civil rights violations and explicit or nonconsensual images, and required training on safe digital citizenship. The Paid Parental and Postpartum Recovery Leave Policy were amended to clarify maximum leave periods, how leave is counted, and to allow intermittent use of parental leave. The Instructional Materials Policy was updated solely to reflect renumbered statutory citations under HB 21, with no substantive changes. The Cash Handling Policy was revised to permit limited use of peer-to-peer payment applications for receiving funds, subject to specific controls. The Credit Card Policy was amended to increase CEO credit limits to better meet operational needs while maintaining existing oversight and reconciliation requirements. Finally, a new Hotline

Complaint Policy was adopted to comply with R277-123, outlining procedures for responding to hotline complaints and clarifying appropriate use of the USBE public education hotline in relation to the school's grievance processes.

Sarah Vaughan made a motion to approve the Amended Bullying and Hazing policy; Paid Parental and Postpartum Recovery Leave Policy; Selection and Purchase of Instructional Materials Policy; Cash Handling Policy; Credit card Policy; and the Hotline Complaint Policy. Frank Magana seconded. The motion passed unanimously. The votes were as follows: Sarah Vaughan, Aye; Frank Magana, Aye; Tony Furano, Aye; Reed Farnsworth, Aye; Jeremy Schow, Aye.

- Update references to "Director" or "Director(s)" to "Chief Executive Officer" or "Chief Executive Officer(s)" throughout all board Policies

There was discussion surrounding the use of "Co-CEO" versus "CEO". The board had no further discussion on this item.

Sarah Vaughan made a motion to approve the Update of references to "Director" or "Director(s)" to "Chief Executive Officer" or "Chief Executive Officer(s)" throughout all board policies. Jeremy Schow seconded. The motion passed unanimously. The votes were as follows: Sarah Vaughan, Aye; Frank Magana, Aye; Tony Furano, Aye; Reed Farnsworth, Aye; Jeremy Schow, Aye.

Tony Furano and Jeremy Schow left the meeting at 6:00 PM.

## REPORTS

- Finance Report
  - PTIF Transfer

Chantel Wixon gave the financial update. At forty-one percent of the way through the fiscal year, overall revenues are at fifty percent. Local revenues are well ahead of schedule, driven primarily by the \$1,650,000 received from the Charter Growth Fund. State Revenues are ahead of budget and federal revenues are now ahead of schedule due to a reimbursement from the Charter School Program funds. Overall expenses are at thirty-five percent. Cash is up to \$1.2 million. There was a transfer to the PTIF account from Zions of \$2.65 million on December 5<sup>th</sup>. Net income is \$5.2 million which is \$1.2 million higher than the same point last year.
- Directors' Report
  - CSP Update

Adam Gerlach and Anthony Sudweeks reported on the enrollment at each campus with a total of 2836 students across the four campuses. NWEA and

Acadience testing are ongoing. Twenty-four people went to Atlanta for Ron Clark Academy professional development. The school has restructured their SPED department to make sure all students are getting the time required. Adam Gerlach gave an update on the CSP Grant. The school is looking for a bus driver as they have just purchased their first school bus. There is a job posting for the position and routes are in the process of being created. The routes are to take students to and from school. Other CSP funds include working with Schola marketing firm for advertising and marketing efforts to the sunset campus. The volleyball team took third place in the Charter League. Basketball has just begun. Outdoor Sports Alliance has provided the opportunity for various activities including skiing, basketball, fencing, non-contact boxing, drama, and bouldering. Upcoming events include the amazing shake, science fair, civics bee, spelling bees, bonding process for sunset and Kearns buildings. School comparable data was shared with the board, with test scores being lower than in the past.

#### **CALENDARING**

The board determined the next meeting date will be January 14<sup>th</sup>, 2026, at 5:30 PM via zoom.

#### **ADJOURN**

At 6:44 PM Sarah Vaughan made a motion to adjourn the meeting. Reed Farnsworth seconded. The motion passed unanimously. The votes were as follows: Sarah Vaughan, Aye; Frank Magana, Aye; Reed Farnsworth, Aye.



Financial Statements  
June 30, 2025

## Wallace Stegner Academy

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## **Independent Auditor's Report**

The Board of Directors  
Wallace Stegner Academy  
Salt Lake City, 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 Wallace Stegner 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 25, 2025, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Ogden, Utah  
November 25, 2025

The discussion and analysis of the Wallace Stegner 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 successfully opened its Kearns campus, enrolling 780 students in grades K–9 during its inaugural year. By fiscal year 2028, the campus will be a full K–12 school by adding one grade level each year, starting in fiscal year 2026. With the opening of the third campus, enrollment reached a record high—increasing by 51.86%, between October 1, 2023, and 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. The School also received a significant contribution of approximately \$2.1 million from the Charter Growth Fund to assist with the opening of the Kearns campus. Overall, the School saw an approximate 55.6% increase in total revenue (local, state, and federal).

The School's administration and Board of Directors remain committed to managing the budget and available resources efficiently to ensure the School's continued financial health and long-term 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 11-15 of this report.

### **Notes**

The notes to the financial statements starting on page 16 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 is a positive indicator since it is strong and has increased from the prior year.

	<u>2025</u>	<u>2024</u>
<b>Assets</b>		
Current and other assets	\$ 10,885,970	\$ 8,347,633
Capital assets	<u>55,809,232</u>	<u>28,862,563</u>
Total assets	<u><u>\$ 66,695,202</u></u>	<u><u>\$ 37,210,196</u></u>
<b>Liabilities</b>		
Current and other liabilities	\$ 2,172,379	\$ 1,075,585
Long-term liabilities	<u>57,724,789</u>	<u>31,284,272</u>
Total liabilities	<u>59,897,168</u>	<u>32,359,857</u>
<b>Net Position</b>		
Net investment in capital assets	(1,908,945)	(2,336,604)
Restricted	5,392,514	4,602,106
Unrestricted	<u>3,314,465</u>	<u>2,584,837</u>
Total net position	<u><u>\$ 6,798,034</u></u>	<u><u>\$ 4,850,339</u></u>

A portion of the School's net position is the investments in capital assets (i.e., land, buildings, construction in progress, furniture and equipment, computers, capital improvements, and right-to-use leased buildings) 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. The negative net investment in capital assets is due to cumulative depreciation of the respective capital assets exceeding the cumulative principal repayments on the related long-term debt. Restricted net position is restricted for debt service and program restrictions. The remaining portion of the School's net position is unrestricted.

### Governmental Activities

Changes in Net Position – The table below shows the changes in net position for the fiscal years 2025 and 2024. The School relied on state and federal support for 90% of its governmental activities for the year ended June 30, 2025. The School had total revenue of \$28,057,475 and total expenses of \$26,109,780 during the year ended June 30, 2025. The School had an increase in net position of \$1,947,695 during the year ended June 30, 2025. The increase in net position was due to increased state and federal funding and careful budgeting throughout the fiscal year.



	<u>2025</u>	<u>2024</u>	<u>Change</u>
Revenue			
Program revenue			
State and federal aid	\$ 25,178,455	\$ 17,343,139	\$ 7,835,316
Charges for services	212,018	118,095	93,923
Operating grants and contributions	2,131,121	94,140	2,036,981
Earnings on investments	430,838	328,343	102,495
Other local revenue	105,043	158,664	(53,621)
Total revenue	<u>28,057,475</u>	<u>18,042,381</u>	<u>10,015,094</u>
Expenses			
Instructional	12,906,282	8,433,027	4,473,255
Support services			
Students	1,358,294	831,325	526,969
Staff assistance	487,482	238,746	248,736
General	21,035	20,000	1,035
School administration	2,170,139	1,548,344	621,795
Central services	1,316,220	793,681	522,539
Operation and maintenance of facilities	3,172,117	1,282,609	1,889,508
Transportation	106,703	50,834	55,869
School food services	1,868,123	1,424,669	443,454
Interest and other costs	2,703,385	1,650,803	1,052,582
Total expenses	<u>26,109,780</u>	<u>16,274,038</u>	<u>9,835,742</u>
Change in Net Position	<u>\$ 1,947,695</u>	<u>\$ 1,768,343</u>	<u>\$ 179,352</u>

### 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 \$8,780,914, which is an increase of \$1,439,883 from the prior year. This growth is attributable to increased enrollment, higher funding, and careful budget management and fiscal oversight by the Board and School administration.

Expenditures for general School purposes totaled \$54,299,806, which is an increase of \$35,829,662 from the prior year. The increase is primarily attributable to the commencement of the Kearns building lease, which triggered lease proceeds and associated capital outlay expenditures. The capital outlay expenditures related to the Kearns building lease were approximately \$27.7 million, and the School incurred approximately \$1.6 million in lease payments for interest and principal. The School incurred an approximate \$5.3 million in additional salaries and benefits to support required staff and remain competitive.

General fund salaries totaled \$13,338,735, while the associated fringe benefits of retirement, social security, unemployment, workers compensation, health, dental, and vision added 1,949,701 to arrive at 28% 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 \$27,398,243 more than the amended budget, primarily due to recognition of the School's right-to-use leased building for the Kearns campus. However, when considering the corresponding lease proceeds of \$27,682,214 reported under other financing sources, net expenditures were \$283,972 below budget.

### **Capital Assets**

The School has invested \$60,224,127 in a wide range of capital assets but primarily in buildings and right-to-use leased buildings. The total accumulated depreciation and amortization on these assets amounts to \$4,414,895. There were capital asset additions of \$29,286,607 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 a \$6,612 note payable with the Utah State Board of Education that bears interest at 2.00% and matured in July 2025. The School has outstanding 2019 series bonds totaling \$12,105,859, net of bond premium, with rates ranging from 3.63% to 5.00% and matures in June 2049. The School also has outstanding 2022 series bonds totaling \$18,505,000, with rates ranging from 5.25% - 5.75% and matures June 2052. The School is required to meet certain covenants including debt coverage and cash available as defined in the agreements. Long-term debt also consists of lease liabilities for buildings. See Notes 4 and 5 to the basic 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 980 Bending River Road, Salt Lake City, Utah 84104, or by phone at 801-456-9570.

Wallace Stegner Academy  
Statement of Net Position  
June 30, 2025

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	<u>Governmental Activities</u>
Assets	
Cash and investments	\$ 5,547,092
Restricted cash and investments	4,824,381
State receivables	272,905
Federal receivables	225,249
Other receivables	16,343
Capital assets (not subject to depreciation)	3,898,802
Capital assets (net of accumulated depreciation and amortization)	<u>51,910,430</u>
Total assets	<u>66,695,202</u>
Liabilities	
Accounts payable	178,502
Accrued liabilities	1,721,444
Accrued interest	67,323
Unearned revenue	205,110
Long-term liabilities	
Due within one year - bonds payable, note payable, and lease liabilities	1,276,165
Due in more than one year - bonds payable and lease liabilities	<u>56,448,624</u>
Total liabilities	<u>59,897,168</u>
Net Position	
Net investment in capital assets	(1,908,945)
Restricted for	
Educator professional time	84,308
School lunch program	483,825
Debt service	4,824,381
Unrestricted	<u>3,314,465</u>
Total net position	<u><u>\$ 6,798,034</u></u>

## Wallace Stegner Academy

## Statement of Activities

Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenue		Net Revenue (Expense) and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
<i>Governmental activities</i>				
Instructional	\$12,906,282	\$ -	\$ 15,386,880	\$ 2,480,598
Support services				
Students	1,358,294	-	-	(1,358,294)
Staff assistance	487,482	-	-	(487,482)
General	21,035	-	-	(21,035)
School administration	2,170,139	-	-	(2,170,139)
Central services	1,316,220	-	-	(1,316,220)
Operation and maintenance of facilities	3,172,117	-	-	(3,172,117)
Transportation	106,703	-	-	(106,703)
School food services	1,868,123	212,018	1,387,792	(268,313)
Interest and other costs	2,703,385	-	-	(2,703,385)
Total Governmental Activities	<u>\$26,109,780</u>	<u>\$ 212,018</u>	<u>\$ 16,774,672</u>	<u>(9,123,090)</u>
General Revenue				
Grants and contributions not restricted to specific programs				
State aid				10,534,904
Local revenue				105,043
Earnings on investments				430,838
Total general revenue				<u>11,070,785</u>
Change in Net Position				1,947,695
Net Position, Beginning of Year				<u>4,850,339</u>
Net Position, End of Year				<u>\$ 6,798,034</u>

Wallace Stegner Academy  
Balance Sheet – Governmental Funds  
June 30, 2025

	<u>General</u>
Assets	
Cash and investments	\$ 5,547,092
Restricted cash and investments	4,824,381
State receivables	272,905
Federal receivables	225,249
Other receivables	<u>16,343</u>
Total assets	<u>\$ 10,885,970</u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 178,502
Accrued liabilities	1,721,444
Unearned revenue	<u>205,110</u>
Total liabilities	<u>2,105,056</u>
Fund Balance	
Restricted for	
Educator professional time	84,308
School lunch program	483,825
Debt service	4,824,381
Unassigned	<u>3,388,400</u>
Total fund balance	<u>8,780,914</u>
	<u>\$ 10,885,970</u>

Wallace Stegner Academy  
Reconciliation for Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2025

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Total Fund Balance - Governmental Funds	\$ 8,780,914
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The cost of capital assets (land, buildings, construction in progress, furniture and equipment, computers, capital improvements, and right-to-use leased buildings) 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 programs 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	60,224,127	
Depreciation and amortization expense to date	<u>(4,414,895)</u>	
		55,809,232

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

Long-term liabilities		
Bonds payables, note payable, and lease liabilities	(57,724,789)	
Accrued interest	<u>(67,323)</u>	
		<u>(57,792,112)</u>

Net Position	\$ <u><u>6,798,034</u></u>
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Wallace Stegner Academy  
Statement of Revenue, Expenditures, and Changes in Fund Balance – Governmental Funds  
Year Ended June 30, 2025

	<u>General</u>
Revenue	
State aid	\$ 22,641,945
Federal aid	2,536,510
Earnings on investments	430,838
School lunch sales	212,018
Operating grants and contributions	2,131,121
Other local sources	<u>105,043</u>
Total revenue	<u>28,057,475</u>
Expenditures	
Instructional	<u>12,906,282</u>
Support services	
Students	1,358,294
Staff assistance	487,482
General	21,035
School administration	2,170,139
Central services	1,316,220
Operation and maintenance of facilities	832,179
Transportation	<u>106,703</u>
Total support services	<u>6,292,052</u>
Non-instructional	
School food services program	1,868,123
Capital outlay	<u>29,286,607</u>
Total non-instructional	<u>31,154,730</u>
Debt service	
Principal	1,218,389
Interest and other costs	<u>2,728,353</u>
Total debt service	<u>3,946,742</u>
Total expenditures	<u>54,299,806</u>

Wallace Stegner Academy

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

Year Ended June 30, 2025

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	<u>General</u>
Deficiency of Revenue Under Expenditures	(26,242,331)
Other Financing Sources	
Proceeds from lease liability	<u>27,682,214</u>
Net Change in Fund Balance	1,439,883
Fund Balance, Beginning of Year	<u>7,341,031</u>
Fund Balance, End of Year	<u><u>\$ 8,780,914</u></u>



Wallace Stegner Academy  
Reconciliation of Governmental Funds Statement of Revenue, Expenditures,  
and Changes in Fund Balance to the Statement of Activities  
Year Ended June 30, 2025

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Total Net Change in Fund Balance - Governmental Funds \$ 1,439,883

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	29,286,607	
Depreciation and amortization expense	<u>(2,339,938)</u>	
		26,946,669

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

Repayment of bonds payable, note payable, and lease liabilities	1,218,389	
Amortization of bond premium	23,308	
Proceeds from lease liability	(27,682,214)	
Change in accrued interest	<u>1,660</u>	
		<u>(26,438,857)</u>

Change in Net Position of Governmental Activities	<u><u>\$ 1,947,695</u></u>
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## **Note 1 - Summary of Significant Accounting Policies**

Wallace Stegner Academy (the School) was formed in 2015 and is a nonprofit institution which was organized under the nonprofit corporation laws of the State of Utah. The School was organized as a college preparatory school for the purpose of preparing students for their future careers as high school students, university students, and beyond by fostering a community of active learners through academic rigor and citizenship. 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.

### **Restricted Cash and Investments**

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

### **Investments**

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

### **Receivables**

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

### **Estimates**

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

## Capital Assets

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

Buildings	40 years
Furniture and equipment	7 years
Computers	5 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 varies from six to twenty years.

## Leases

The School is a lessee for noncancellable leases of buildings. The School recognizes lease liabilities and intangible right-to-use lease assets (lease assets) in the GWFS.

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.

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 has elected to use the risk-free rate for the discount rate on new leases.
- The lease term includes the noncancellable 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.

### **Unearned Revenue**

Unearned revenue consists of funds that have been received but not yet earned (expended).

### **Long-Term Liabilities**

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

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

### **Restricted Net Position**

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

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

Imposed by law through constitutional provisions or enabling legislation.

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

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

The governmental fund financial statements present a 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 Co-Executive Directors 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		\$ 217,360	
	<u>Rating</u>	<u>Fair Value</u>	<u>Investment Maturities</u>
Investments			
PTIF	Unrated	\$ 10,154,113	Less than 1 year
Total cash and investments		\$ 10,371,473	

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:

	<u>Total</u>	<u>Quoted Prices in Active Markets (Level 1)</u>	<u>Other Observable Inputs (Level 2)</u>	<u>Unobservable Inputs (Level 3)</u>
June 30, 2025				
PTIF	<u>\$ 10,154,113</u>	<u>\$ -</u>	<u>\$ 10,154,113</u>	<u>\$ -</u>

### 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	Transfers	June 30, 2025
Capital assets, not subject to depreciation					
Land	\$ 3,498,651	\$ -	\$ -	\$ -	\$ 3,498,651
Construction in progress	277,456	400,151	-	(277,456)	400,151
	<u>3,776,107</u>	<u>400,151</u>	<u>-</u>	<u>(277,456)</u>	<u>3,898,802</u>
Capital assets being depreciated/amortized					
Buildings	25,027,355	-	-	-	25,027,355
Furniture and equipment	281,268	327,685	(3,598)	-	605,355
Computers	1,211,603	281,438	(16,533)	277,456	1,753,964
Capital improvements	661,318	595,119	-	-	1,256,437
Right-to-use leased buildings	-	27,682,214	-	-	27,682,214
	<u>27,181,544</u>	<u>28,886,456</u>	<u>(20,131)</u>	<u>277,456</u>	<u>56,325,325</u>
Total capital assets, subject to depreciation and amortization					
Less accumulated depreciation and amortization					
Buildings	(1,767,160)	(643,693)	-	-	(2,410,853)
Furniture and equipment	(102,662)	(73,068)	3,598	-	(172,132)
Computers	(144,613)	(296,415)	16,533	-	(424,495)
Capital improvements	(80,653)	(53,063)	-	-	(133,716)
Right-to-use leased buildings	-	(1,273,699)	-	-	(1,273,699)
	<u>(2,095,088)</u>	<u>(2,339,938)</u>	<u>20,131</u>	<u>-</u>	<u>(4,414,895)</u>
Total accumulated depreciation and amortization					
Total capital assets, subject to depreciation and amortization	<u>25,086,456</u>	<u>26,546,518</u>	<u>-</u>	<u>-</u>	<u>51,910,430</u>
Total capital assets, net	<u>\$28,862,563</u>	<u>\$ 26,946,669</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$55,809,232</u>

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

#### Note 4 - Long-Term Liabilities

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

	Balance at June 30, 2024	Additions	Retirements	Balance at June 30, 2025	Due Within One Year
Note payable	\$ 85,105	\$ -	\$ (78,493)	\$ 6,612	\$ 6,612
Series 2019					
bonds payable	12,030,000	-	(270,000)	11,760,000	275,000
Series 2022					
bonds payable	18,800,000	-	(295,000)	18,505,000	315,000
Bond premium	369,167	-	(23,308)	345,859	-
Lease liabilities	-	27,682,214	(574,896)	27,107,318	679,553
	<u>\$ 31,284,272</u>	<u>\$ 27,682,214</u>	<u>\$ (1,241,697)</u>	<u>\$ 57,724,789</u>	<u>\$ 1,276,165</u>

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

Promissory note issued by the Utah State Board of Education and had an original issue amount of \$299,976. The note bore interest at 2.00%. The note required monthly payments of principal and interest of \$6,623 through July 2025. The proceeds were used for general operations.

\$ 6,612

Series 2019 Revenue Bonds have rates between 3.63% - 5.00%. The bonds were issued during fiscal year 2020 for \$13,125,000. Variable annual principal and semi-annual interest payments are required through June 2049. The bonds were sold at a premium, which is being amortized using the straight-line method over the life of the bonds. The proceeds were used to purchase a school building. The School is required to meet certain covenants including debt coverage and cash available as defined by their bonds payable agreement.

11,760,000

Series 2022 Revenue Bonds have rates between 5.25% - 5.75%. The bonds were issued during fiscal year 2022 for \$19,240,000. Variable annual principal and semi-annual interest payments are required through June 2052. The proceeds were used to purchase a school building. The School is required to meet certain covenants including debt coverage and cash available as defined by their bonds payable agreement.

18,505,000

Lease liabilities - see Note 5

27,107,318

57,378,930

Bond premium, net

345,859

\$ 57,724,789

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

Years Ending June 30,	Principal	Interest	Total
2026	\$ 596,612	\$ 1,615,837	\$ 2,212,449
2027	615,000	1,589,319	2,204,319
2028	645,000	1,561,663	2,206,663
2029	675,000	1,532,676	2,207,676
2030	705,000	1,502,275	2,207,275
2031-2035	4,115,000	6,924,232	11,039,232
2036-2040	5,335,000	5,705,625	11,040,625
2041-2045	6,920,000	4,116,069	11,036,069
2046-2050	8,165,000	2,026,188	10,191,188
2051-2052	2,500,000	217,638	2,717,638
Total	<u><u>\$ 30,271,612</u></u>	<u><u>\$ 26,791,522</u></u>	<u><u>\$ 57,063,134</u></u>

## Note 5 - Leases

In fiscal year 2025, the School entered into an agreement to lease a school building for 240 months. An initial lease liability was recorded in the amount of \$27,175,104. As of June 30, 2025, the value of the lease liability was \$26,622,797. Under the terms of the lease, the School pays a monthly base fee of \$147,816. The right-to-use asset is being amortized over the term of the lease. The value of the right-to-use asset as of June 30, 2025 was \$27,175,104 and had accumulated amortization of \$1,245,526. The School used a discount of 4.55% based on an estimated incremental borrowing rate.

In fiscal year 2025, the School entered into an agreement to lease a building for 72 months. An initial lease liability was recorded in the amount of \$507,110. As of June 30, 2025, the value of the lease liability was \$484,521. Under the terms of the lease, the School pays a monthly base fee of \$7,471. The right-to-use asset is being amortized over the term of the lease. The value of the right-to-use asset as of June 30, 2025 was \$507,110 and had accumulated amortization of \$28,173. The School used a discount of 4.39% based on an estimated incremental borrowing rate.

Remaining obligations associated with these leases are as follows:

Years Ending June 30,	Principal	Interest	Total
2026	\$ 679,553	\$ 1,165,886	\$ 1,845,439
2027	746,493	1,135,007	1,881,500
2028	818,994	1,101,068	1,920,062
2029	895,530	1,063,894	1,959,424
2030	976,298	1,023,304	1,999,602
2031-2035	5,720,651	4,421,781	10,142,432
2036-2040	8,189,893	2,931,669	11,121,562
2041-2045	9,079,905	858,000	9,937,905
Total	<u>\$ 27,107,318</u>	<u>\$ 13,700,609</u>	<u>\$ 40,807,927</u>

#### **Note 6 - Concentrations**

The School's principal source of support is state and federal-based support revenue. For the year ended June 30, 2025, these funding sources accounted for approximately 90% of all revenue.

#### **Note 7 - Benefit Plan**

The School has a defined contribution retirement plan covering all full-time, salaried employees. The plan is administered by Helpside, an outsourcing company that the School has contracted with to perform its payroll and retirement functions. Eligible employees may contribute into an account at their option and discretion. The School matches up to 100% of employee contributions that do not exceed 6% of the employee's salary. For the year ended June 30, 2025, the School matched \$381,942.

**Note 8 - Subsequent Events**

Effective July 17, 2025 the School entered into a new lease agreement to lease a building for 229 months. Under the terms of the lease, the School pays a monthly base fee of \$153,012, increasing 2.0% annually on the anniversary of the agreement.

Effective July 1, 2025 the School entered into a new lease agreement to lease a building for 240 months. Under the terms of the lease, the School pays a monthly base fee of \$51,865, increasing 2.0% annually on the anniversary of the agreement.

Required Supplementary Information  
June 30, 2025

## Wallace Stegner Academy

# Wallace Stegner Academy

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

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final	Amounts	
Revenue				
State aid	\$ 15,278,057	\$ 22,054,099	\$ 22,641,945	\$ 587,846
Federal aid	1,985,260	2,129,756	2,536,510	406,754
Earnings on investments	250,000	421,664	430,838	9,174
School lunch sales	155,000	210,000	212,018	2,018
Operating grants and contributions	95,000	2,130,336	2,131,121	785
Other local sources	2,200,000	78,000	105,043	27,043
Total revenue	19,963,317	27,023,855	28,057,475	1,033,620
Expenditures				
Instructional	12,271,914	13,054,094	12,906,282	147,812
Support services				
Students	931,482	1,534,784	1,358,294	176,490
Staff assistance	405,320	406,307	487,482	(81,175)
General	-	21,035	21,035	-
School administration	1,777,603	2,224,751	2,170,139	54,612
Central services	951,434	2,784,902	1,316,220	1,468,682
Operation and maintenance of facilities	2,659,645	392,388	832,179	(439,791)
Transportation	35,000	95,000	106,703	(11,703)
Facilities acquisition and construction services	-	602,939	-	602,939
Total support services	6,760,484	8,062,106	6,292,052	1,770,054
Non-instructional				
School food services program	2,000,000	1,895,393	1,868,123	27,270
Capital outlay	-	1,604,393	29,286,607	(27,682,214)
Total non-instructional	2,000,000	3,499,786	31,154,730	(27,654,944)
Debt service				
Principal	643,493	643,493	1,218,389	(574,896)
Interest and other costs	1,642,085	1,642,085	2,728,353	(1,086,268)
Total debt service	2,285,578	2,285,578	3,946,742	(1,661,164)
Total expenditures	23,317,976	26,901,564	54,299,806	(27,398,242)



# Wallace Stegner Academy

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

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final	Amounts	
Excess (Deficiency) of Revenue over (under) Expenditures	(3,354,659)	122,291	(26,242,331)	(26,364,622)
Other Financing Sources				
Proceeds from lease liability	-	-	27,682,214	27,682,214
Budget from surplus	3,354,660	-	-	-
Total other financing sources	3,354,660	-	27,682,214	27,682,214
Net Change in Fund Balance	\$ 1	\$ 122,291	\$ 1,439,883	\$ 1,317,592

**Note 1 - Basis of Budgeting**

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

1. The School's Co-Executive Directors are appointed as the budget officers. 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 Co-Executive Directors 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

## Wallace Stegner 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  
Wallace Stegner Academy  
Salt Lake City, 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 Wallace Stegner 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 25, 2025.

**Report on Internal Control Over Financial Reporting**

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

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

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

## Report on Compliance and Other Matters

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

## Purpose of this Report

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

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Ogden, Utah  
November 25, 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  
Wallace Stegner Academy  
Salt Lake City, Utah

**Report on Compliance**

We have audited Wallace Stegner 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  
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 "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Ogden, Utah  
November 25, 2025



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

## Wallace Stegner 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
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**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  
Wallace Stegner Academy  
Salt Lake City, 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 Wallace Stegner 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 25, 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.

*Eide Bailly LLP*

Ogden, Utah  
November 25, 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  
Wallace Stegner Academy  
Salt Lake City, Utah

**Report on Compliance for the Major Federal Program**

***Opinion on the Major Federal Program***

We have audited Wallace Stegner 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 25, 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

Wallace Stegner 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>U.S. Department of Education</u>			
Passed Through the Utah State Office of Education:			
Special Education Cluster			
Special Education Grants to States	84.027	H027A240059	\$ 555,800
Special Education Preschool Grants	84.173	H173A240092	10,940
Total Special Education Cluster			<u>566,740</u>
Title I Grants to Local Educational Agencies	84.010	S010A240044	432,502
Supporting Effective Instruction State Grants	84.367	S367A240042	82,535
Student Support and Academic Enrichment Program	84.424	S424A240046	26,369
Education Stabilization Funds			
COVID-19 Elementary and Secondary School Education Relief III	84.425D	S425D210032	40,572
Total Education Stabilization Funds			<u>40,572</u>
Total U.S. Department of Education			<u>1,148,718</u>
<u>U.S. Department of Agriculture</u>			
Passed Through the Utah State Office of Education:			
Child Nutrition Cluster			
National School Lunch Program	10.555	256UT311N1099	127,108
Fresh Fruits and Vegetables Program	10.582	256UT372L1603	103,672
Total Child Nutrition Cluster			<u>230,780</u>
Child and Adult Care Food Program	10.558	256UT311N2020	1,321,132
Total U.S. Department of Agriculture			<u>1,551,912</u>
Total Federal Financial Assistance			<u>\$ 2,700,630</u>



**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Wallace Stegner 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 Wallace Stegner Academy, it is not intended to and does not present the financial position, changes in net position, or changes in fund balance of Wallace Stegner 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.

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**Section I – Summary of Auditor’s Results**

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**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>
Child and Adult Care Food Program	10.558
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

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**Section II – Financial Statement Findings**

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**None**

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**Section III – Federal Award Findings and Questioned Costs**

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**None**



November 25, 2025

To the Board of Directors  
Wallace Stegner Academy  
9809 Bending River Rd W  
Salt Lake City, UT 84104

We have audited the financial statements of Wallace Stegner Academy as of and for the year ended June 30, 2025, and have issued our report thereon dated November 25, 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 Wallace Stegner 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 25, 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 Wallace Stegner 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. There were no uncorrected or corrected misstatements identified as a result of our audit procedures.

### **Disagreements with Management**

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

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

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

### **Representations Requested from Management**

We have requested certain written representations from management which are included in the management representation letter dated November 25, 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 Wallace Stegner 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 Wallace Stegner Academy's auditors.

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

Handwritten signature of Erik Bailey LLP in cursive script.

Ogden, Utah



December 22, 2025

To the Board of Directors  
Wallace Stegner Academy  
Syracuse, Utah

We have audited the financial statements of Wallace Stegner Academy as of and for the year ended June 30, 2025, and have issued our report thereon dated November 25, 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 Wallace Stegner 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 Wallace Stegner 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 Wallace Stegner 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 Wallace Stegner Academy's major federal program compliance, is to express an opinion on the compliance for each of Wallace Stegner 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 Wallace Stegner 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 25, 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 Wallace Stegner 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. There were no uncorrected or corrected misstatements identified as a result of our audit procedures.

### **Disagreements with Management**

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

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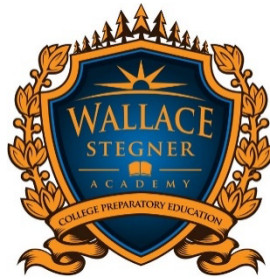
### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with Wallace Stegner 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 Wallace Stegner Academy's auditors.

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

*Eide Bailly LLP*

Ogden, Utah



## WSA – Board of Directors Meeting Wednesday, January 18, 2026

### *Financial Updates*

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#### **Overall Financial Performance**

Wallace Stegner Academy remains in a strong financial position midway through the fiscal year. Through December 31, 2025, the School generated \$20.6 million in total revenues, representing 59.5% of the annual budget, while total expenses were \$15.7 million, or 45.4% of budgeted expenditures. This favorable revenue and expense timing resulted in year-to-date net income of \$4.87 million, well ahead of expectations at this point in the year.

#### **Revenues**

- We are 50% of the way through the fiscal year, and overall revenues are at 59.7%.
- **Local revenues** are slightly above budget at 102.3%, driven primarily by the \$1,650,000 received from the Charter Growth Fund.
- **State revenues** are ahead of budget, due to an increase in actual enrollment compared to the initial budget.
- **Federal revenues** are ahead of budget at 64%, driven by the CSP reimbursements.

#### **Expenses**

- Overall expenses are at **45.4%**.
- **Salaries and benefits** continue to lag due to standard timing of employee contracts.
- **Purchased Professional & Technical Services** are slightly ahead at **52.0%**, driven by technology upgrades and E-Rate–related costs.
- **Purchased Property Services** is currently at 51.5%, running ahead mainly due to utility expense.
- **Property-related expenses** are ahead of schedule mainly due to planned CSP-funded capital investments, as well as some summer purchases.
- **Debt service** payments remain below budget, consistent with scheduled payment timing.

#### **Cash Position**

- Cash is up approximately **\$1.1M** compared to the same time last year.
- PTIF ending balance: **\$7.08M**; Zions: **~\$966K**.

#### **Balance Sheet**

- **Fixed assets** have increased due to the WVSD Lease Phase I, which became effective last year, along with the associated accumulated amortization.
- **Current liabilities** are down compared to last year, when there was a payable for supplemental enrollment that has since been repaid.
- **Long-term liabilities** have increased due to the associated lease liability.
- Net income is **\$4.9M**, which is **\$1.4M higher** than the same point last year.

# Wallace Stegner Academy

## Statement of Activities

Created on January 10, 2026  
For Prior Month

	Annual June 30, 2026 Budget	Year-to-Date December 31, 2025 Actual	% of Budget
<b>Net Income</b>			
Income			
Revenue From Local Sources	2,289,000	2,341,704	102.3 %
Revenue From State Sources	27,644,643	16,517,072	59.7 %
Revenue From Federal Sources	2,651,852	1,720,101	64.9 %
Revenue from Other Sources	2,000,000	0	0.0 %
Total Income	<u>34,585,495</u>	<u>20,578,877</u>	<u>59.5 %</u>
Expenses			
Instruction/Salaries	16,675,914	6,845,413	41.0 %
Employee Benefits	2,352,802	959,444	40.8 %
Purchased Prof & Tech Serv	1,612,648	838,544	52.0 %
Purchased Property Services	5,175,970	2,663,846	51.5 %
Other Purchased Services	2,820,647	1,319,051	46.8 %
Supplies & Materials	2,320,352	918,555	39.6 %
Property	1,265,808	1,286,394	101.6 %
Debt Services & Miscellaneous	2,349,318	873,743	37.2 %
Total Expenses	<u>34,573,459</u>	<u>15,704,990</u>	<u>45.4 %</u>
<b>Total Net Income</b>	<u><b>12,036</b></u>	<u><b>4,873,887</b></u>	<u><b>40,495.3 %</b></u>

**Wallace Stegner Academy**  
**Statement of Financial Position**  
**Created on January 10, 2026**  
**For Prior Month**

	Period Ending 12/31/2025 <small>Actual</small>	Period Ending 12/31/2024 <small>Actual</small>
<b>Assets &amp; Other Debits</b>		
Current Assets		
Operating Cash	8,208,250	7,088,534
Accounts Receivables	15,971	15,742
Total Current Assets	<u>8,224,221</u>	<u>7,104,276</u>
Restricted Cash	<u>5,639,431</u>	<u>4,875,357</u>
Net Assets		
Fixed Assets	60,224,126	30,957,650
Depreciation	(4,414,895)	(2,095,087)
Total Net Assets	<u>55,809,231</u>	<u>28,862,563</u>
<b>Total Assets &amp; Other Debits</b>	<u><b>69,672,883</b></u>	<u><b>40,842,196</b></u>
<b>Liabilities &amp; Fund Equity</b>		
Current Liabilities	208,851	1,260,342
Long-Term Liabilities	<u>57,724,789</u>	<u>31,284,272</u>
Fund Balance	<u>6,798,033</u>	<u>4,850,338</u>
Net Income	<u>4,941,210</u>	<u>3,447,244</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u><b>69,672,883</b></u>	<u><b>40,842,196</b></u>

# WALLACE STEGNER ACADEMY

School Year 2026-2027

WEBSITE: [wsacharter.org](http://wsacharter.org)

AUGUST 2026							SEPTEMBER 2026							OCTOBER 2026							YEAR AT A GLANCE			
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	August 4-11	Teachers Only	Opening Institute	
						1				1	2	3	4	5					1	2	3	August 6		Back to School Night
2	3	4	5	6	7	8	6	7	8	9	10	11	12						8	9	10	August 12	School Starts	All Grades - First Day of School
9	10	11	12	13	14	15						18	19					14	15	16	17	August 12-14	Early Out	Early Release Days
16	17	18	19	20	21	22						25	26					21	22	23	24	September 7	No School	Labor Day
23	24	25	26	27	28	29												28		30	31	September 25	No School	Professional Development (Legislative Day)
30	31																					October 14-15	Fall PTC	Early Release Days
NOVEMBER 2026							DECEMBER 2026							JANUARY 2027							October 16	No School	Teacher Compensation Day	
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	October 19-23	No School	Fall Break	
1	2	3	4	5	6	7			1	2	3	4	5						1	2	3	November 23-27	No School	Thanksgiving Recess
8	9	10	11	12	13	14			6	7	8	9	10	11	12				8	9	10	December 21-Jan 1	No School	Winter Recess
15	16	17	18	19	20	21						18	19					13	14	15	16	January 8	No School	Professional Development (Legislative Day)
22	23	24	25	26	27	28			20	21	22	23	24	25	26			20	21	22	23	January 13-14	Winter PTC	Early Release Days
29	30								27	28	29	30	31					27	28	29	30	January 15	No School	Teacher Compensation Day
																						January 18	No School	Martin Luther King Jr. Day
FEBRUARY 2027							MARCH 2027							APRIL 2027							February 12	No School	Professional Development (Legislative Day)	
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	February 15	No School	Presidents' Day	
	1	2	3	4	5	6		1	2	3	4	5	6					1	2	3	4	March 19	No School	Professional Development (Legislative Day)
7	8	9	10	11	12	13		7	8	9	10	11	12	13				8	9	10	11	March 24-25	Spring PTC	Early Release Days
14	15	16	17	18	19	20		14	15	16	17	18	19	20				15	16	17	18	March 26	No School	Teacher Compensation Day
21	22	23	24	25	26	27		21	22	23	24	25	26	27				22	23	24	25	March 29-April 2	No School	Spring Break
28								28	29	30	31							29	30			May 28	Early Out	Last Day of School
																						May 31st	No School	Memorial Day
MAY 2027							JUNE 2027							JULY 2027							FRIDAYS	Early Out	Early Release Days	
S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	S	M	T	W	Th	F	S	Terms			
						1			1	2	3	4	5					1	2	3	Term 1:			
2	3	4	5	6	7	8		6	7	8	9	10	11	12				8	9	10	Term 2:			
9	10	11	12	13	14	15		13	14	15	16	17	18	19				15	16	17	Term 3:			
16	17	18	19	20	21	22		20	21	22	23	24	25	26				22	23	24	Term 4:			
23	24	25	26	27	28	29		27	28	29	30							29	30	31	Parent Teacher Conferences			
30	31																				Fall Conference Dates: October 14-15			
HOURS							CALENDAR														Winter Conference Dates: January 13-14			
Daily Schedule: 8:30 AM - 3:30 PM							Regular Day							No School							Spring Conference Dates: March 24-25			
							Early Out Day							Teacher Comp Day										
							Teacher Professional Day																	
							Parent Teacher Conference Day																	



Dear Superintendent,

The Wallace Stegner Academy School Board has approved LEA-Specific educator license(s) for one (1) individual(s) in a public meeting held on January 21, 2026. The license areas, and endorsements shall be valid for three academic years as indicated on the attached spreadsheet which contains the associated educator information and rationale for the request. All LEA-Specific licenses will expire on June 30<sup>th</sup> of the final academic year approved.

**Wallace Stegner Academy Board** following assurances:

- The LEA has adopted a policy, in accordance to R277-301-7, to prepare and support educators with an LEA-Specific license. This policy is posted online at [Wallace Stegner Policies & FAQ](#).
- The educator has completed a criminal background check in accordance with Rule R277-214 53G-11-403 and continued monitoring in accordance with Subsection (1);
- The LEA will provide requisite training (educator ethics, classroom management/instruction, special education law/instruction, & Utah Effective Teaching Standards) within the first year of employment;
- The educators will complete the USBE Ethics Review within one calendar year prior to being issued the license;
- The LEA will post all educator data, including assignments, in CACTUS no later than 60 days following the date of the public governing board meeting approving the license area(s) and/or endorsement(s);
- Each LEA school employing an individual with an LEA-Specific license will prominently post the following on the school's website:
  - Disclosure that the school employs individuals holding an LEA-Specific educator license, license areas, and/or endorsements;
  - An explanation of the types of educator licenses issued by USBE (Professional, Associate, LEA-Specific);
  - Percentage (based on FTE) of types of licenses, license areas, and endorsements held by educators employed in the school;
  - A link to the Utah Educator Look-up Tool.

The **Wallace Stegner Academy Board** additionally acknowledges that LEA-Specific educator licenses, license areas, or endorsements may be renewed by the Utah State Board of Education. These renewals will be approved or denied on a case by case basis.

Sincerely,

**Sarah Vaughn**

LEA Governing Body Chairperson

WSA 01.21.2026 Data for Review:

<https://tinyurl.com/yrz37963>"



**WALLACE STEGNER ACADEMY  
BOARD OF DIRECTORS RESOLUTION  
UTAH PURPLE STAR SCHOOL COMMITMENT**



A RESOLUTION AFFIRMING WALLACE STEGNER ACADEMY'S COMMITMENT TO MILITARY-CONNECTED STUDENTS AND AUTHORIZING PURSUIT AND MAINTENANCE OF UTAH PURPLE STAR SCHOOL DESIGNATION

WHEREAS, Wallace Stegner Academy ("the School") serves students and families that include individuals connected to active duty, reserve, National Guard, and veteran members of the United States Armed Forces; and

WHEREAS, Military-connected students may experience unique educational challenges related to mobility, deployment cycles, family separation, reintegration, and social-emotional stressors that may impact academic progress, attendance, and school engagement; and

WHEREAS, The Utah State Board of Education (USBE) has established the Utah Purple Star School designation to recognize schools that demonstrate a sustained commitment to supporting the academic, social, emotional, and transitional needs of military-connected students and their families; and

WHEREAS, Utah Purple Star School criteria include designation of a Military Family Point of Contact, professional learning for school staff, identification and outreach practices for military-connected students and families, access to military and community resources, and governing board support; and

WHEREAS, The Board of Directors of Wallace Stegner Academy recognizes that providing stability, continuity, and intentional supports to military-connected students aligns with the School's mission, values, student support systems, and commitment to educational equity and student success.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Wallace Stegner Academy hereby affirms its commitment and authorizes school administration to pursue and maintain Utah Purple Star School designation.

ADOPTED by the Board of Directors of Wallace Stegner Academy this \_\_\_\_ day of \_\_\_\_\_, 2026.

Board Chair: \_\_\_\_\_ Date: \_\_\_\_\_

## WSA 01.21.2026 Policy Summary Sheet

### 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 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.

F. Employee Status After Leave

An employee who takes leave under this policy may be asked to provide a fitness for duty (FFD) clearance from the health care provider. This requirement will be included in the employer's response to the FMLA request. Generally, an employee who takes FMLA leave will be able to return to the same position or a position with equivalent status, pay, benefits and other employment terms. The position will be the same or one that is virtually identical in terms of pay, benefits and working conditions. The School may choose to exempt certain key employees from this requirement and not return them to the same or similar position.

G. Use of Paid and Unpaid Leave

An employee who is approved to take FMLA leave will receive paid FMLA leave for up to six (6) weeks (thirty (30) workdays) of the employee's FMLA leave. ~~Paid FMLA leave is in addition to an employee's regular paid time off ("PTO"). However, an employee who is taking FMLA leave must use all of the employee's available PTO prior to being eligible for and receiving paid FMLA leave. In addition, an employee who is taking FMLA leave must use all available PTO and paid FMLA leave prior to being eligible for unpaid FMLA leave. PTO used during FMLA leave will run concurrently with FMLA leave, but will not be charged against any paid FMLA leave available to the employee.~~

To the extent applicable, disability leave for the birth of the child and for an employee's serious health condition, including workers' compensation leave (to the extent that it qualifies), will be designated as FMLA leave and will run concurrently with FMLA. For example, if the School elects to provide six (6) weeks of pregnancy disability leave, the six (6) weeks will be designated as FMLA leave and counted toward the employee's 12-week entitlement.

An employee who is using military FMLA leave for a qualifying exigency must use all available PTO and paid FMLA leave prior to being eligible for unpaid leave. An employee using FMLA military caregiver leave must also use all available PTO and paid FMLA leave prior to being eligible for unpaid leave.

An employee may not donate his or her FMLA leave (paid or unpaid) to another employee.

Leave granted to an employee under the School's Paid Parental and Postpartum Recovery Leave Policy will run concurrently with any FMLA leave taken by the employee during the same time period. Therefore, if an employee is eligible for both paid parental and/or postpartum recovery leave and paid FMLA leave, the total amount of paid leave received by the employee shall not exceed the employee's regular salary.

H. Intermittent Leave or a Reduced Work Schedule

The employee may take FMLA leave in twelve (12) consecutive weeks, may use the leave intermittently (take a day periodically when needed over the year) or, under certain circumstances, may use the leave to reduce the workweek or workday, resulting in a reduced hour schedule. In all cases, the leave may not exceed a total of twelve (12) workweeks (or twenty-six (26) workweeks to care for an injured or ill service member over a 12-month period).

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**Deleted:** The employee may then be required to substitute PTO as appropriate before being eligible for unpaid leave for what remains of the 12-week entitlement. An employee who is taking leave for the adoption or foster care of a child must use all available paid FMLA leave and PTO prior to being eligible for unpaid leave.

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Wallace Stegner Academy  
Policy: Fee Waiver Policy  
Adopted: January 20, 2016  
Revised: December 17, 2020  
Renewed: June 27, 2022  
Revised: December 15, 2022  
Revised: September 21, 2023  
Revised:   
Revised:



Deleted: December 3, 2024

### Purpose

Wallace Stegner 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 School's Chief Executive Officer(s) 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.

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### 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.

Deleted: "Co-curricular activity" means an activity, course, or program that:  
¶ is an extension of a curricular activity;¶  
¶ is included in an instructional plan and supervised or conducted by a teacher or educational professional;¶  
¶ is conducted outside of regular School hours;¶  
¶ is provided, sponsored, or supported by the School; and¶  
¶ includes a required regular School day activity, course, or program.¶

#### "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.

¶  
"Curricular activity" means an activity, course, or program that is:  
¶ intended to deliver instruction;¶  
¶ provided, sponsored, or supported by the School; and ¶  
¶ conducted only during School hours.¶

"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"**

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- (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.

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"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.

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"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.

**Deleted:** <#>is consumable;¶  
is owned by ...

#### "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.

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### 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.

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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.

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**Deleted:** a fee to supplant or subsidize an expense that the School incurs for:  
(i) a curricular activity; or  
(ii) an expense for the portion of a co-curricular activity that occurs during regular school hours

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**Deleted:** as provided in Section 53G-7-506

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.

**Deleted:** except as set forth in this policy with respect to fees for life-cycle replacement costs for School equipment, the School may not charge a fee for School equipment

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:

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

- (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.

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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:

**Deleted:** and be preceded by

"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."

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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

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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.

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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.

**Deleted:** The School may charge students in grades 7-9 a fee for a curricular activity or a co-curricular activity that is not required for the instruction of established core standards as described in Utah Code § 53E-4-202 or § 53E-4-204 and that is an elective. However, beginning with the 2025-26 school year, the School may not charge students in grades 7-9 a fee for a curricular activity or a co-curricular activity that is required for the instruction of established core standards as described in Utah Code § 53E-4-202 or § 53E-4-204, and that is not an elective, unless the fee is for the following:¶

(a) instructional equipment or supplies;¶  
(b) a driver education course described in Utah Code § 53G-10-503;¶

(c) charter school application processing in accordance with Utah Code § 53G-6-503; or¶

(d) competency remediation programs in accordance with Utah Code § 53G-9-803;¶

(e) the life-cycle replacement costs for School equipment directly related to the co-curricular activity;¶

(f) a music instrument rental; or¶  
(g) school activity clothing. If the School charges a fee for a co-curricular activity as set forth above, a fee for the portion of the co-curricular activity that is during the regular school day is limited to the fees described in subsections (a)-(g) above.¶  
Fees for Adult Education and Advanced Courses¶

¶  
The School may charge students in grades 7-9 fees for an adult education course or for tuition, college credit, an exam, or a textbook for an Advanced Placement course, an International Baccalaureate course, or a concurrent enrollment course, as described in Utah Code § 53G-7-503(4).¶

¶  
Fees for Remediation Programs¶

¶  
The School may charge students in grades 7-9 fees to participate in the School's remediation programs.¶

**Deleted:** A fee related to a co-curricular or extracurricular activity may not exceed the maximum fee amounts for the co-curricular or extracurricular activity adopted by the Board, as provided below....

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**

If the School charges fees, 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.

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

Before approving any 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.

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

### **Maximum Fee Amounts**

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In connection with the establishment of a 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**

If the School charges fees, the Chief Executive Officer(s) 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. Any Fee Schedule shall clearly identify any fee for each activity, course, or program alongside the description of the activity, course, or program.

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If the School charges fees, the School will also post the following on its website:

- (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 any fees charged and for charges assessed in connection with a student losing or willfully damaging School property.

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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.

If the School charges fees 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

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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.

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### **School Fee Collections & Accounting Procedures**

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

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Fees must be received and deposited in a timely manner.

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

If the School charges 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.

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### **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 will provide fee waivers or other provisions in lieu of fee waivers if the School charges fees. 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**

If the School charges fees, the Chief Executive Officer(s) will administer this policy and either the Chief Executive Officer, Principal, or a designee will review and grant fee waiver requests. 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.

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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.

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### **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.

If the School charges fees, 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**

If the School charges fees, 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.

If the School charges fees, the Chief Executive Officer(s), Principal, 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 fees 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 Chief Executive Officer or Principal 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 Chief Executive Officer or Principal to discuss the parent's concerns. If, after meeting with the Chief Executive Officer or Principal, 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**

If the School charges fees, 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 Chief Executive Officer or Principal will explore with the interested

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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 of 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**

In the event the School elects to charge fees, the Board will review and approve this policy annually.

In the event the School elects to charge fees, 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.



**Student Conduct and Discipline Policy**  
**Adopted: January 20, 2016**  
**Reviewed: June 14, 2023**  
**Amended: 08.15.2024**



## **1. PURPOSE, BELIEFS, AND PHILOSOPHY**

### **1.1 Purpose**

*The purpose of Wallace Stegner 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.

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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.

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### **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
- Most 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**

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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.

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## 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 ~~means: (a) an in-school suspension that is a temporary removal of a student from the student's regular classroom for disciplinary reasons for at least half a school day but remains under the direct supervision of School personnel; or (b) an out-of-school suspension that is the removal of a student from School grounds for disciplinary reasons unless the student removed is: (i) served solely under a Section 504 plan, where an out-of-school suspension is the excluding of the student from school for disciplinary purposes for one day or longer; or (ii) a student with disabilities under the Individuals with Disabilities Education Act, where an out-of-school suspension is the temporary removal of the student from the student's regular school for disciplinary reasons to another setting.~~

**Deleted:** 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 [for ten \(10\) or fewer school days](#) 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.

[A student who is suspended for more than ten \(10\) school days shall be provided, or at least offered, alternative education services by the School, but such students will not be allowed to attend classes or participate in any School activities during the period of suspension.](#)

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### 3.2 Expulsion

For purposes of this policy, expulsion means [a disciplinary removal from the School for more than ten \(10\) school days without an offer of alternative education services. An expulsion may be for a fixed or indefinite period of time. If a student is expelled from the School, that student's status as an enrolled student of the School is terminated. Expelled students are excluded from all School programs or activities for the period of expulsion.](#)

**Deleted:** 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

### 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

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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;

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[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; or

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

**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 a 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; 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 [Chief Executive Officer\(s\)](#) ("CEO"), Principal, a Board member, and a teacher selected by them, accompanied by a parent; and

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[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**

**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,

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[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 three (3) school days. Except as provided in Section 5.3, the CEO 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 and CEO 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 three (3) school days. The CEO has the authority to suspend a student with disabilities for more than (3) three school days, up to a maximum of 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 CEO may suspend a regular education student for longer than ten (10) school days and up to one (1) year or expel a regular education student.

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

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### 5.3.1 Parental Responsibility

If a student is suspended for a period longer than ten (10) 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 [the suspension or](#) 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 [School](#), 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.

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**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.

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**5.3.3** The School shall contact the parent of each student under age 16 who has been [suspended for longer than ten \(10\) school days or](#) expelled from all School programs and services at least once a month to determine the student's progress if the parent of the student has expressed a desire for the student to return to the School.

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### 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.

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### 5.5 Reinstatement of Students Who Have Been Suspended

[In accordance with Utah Code Ann. § 53G-8-206, a student who has received an out-of-school suspension 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 Principal or CEO, 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 Principal is 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.

**6.2.2 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 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.

**6.2.3 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 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

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¶ 6.2.2 Criteria for Issuing Notice. The Principal will issue a “notice of disruptive student behavior” to a qualifying minor who...

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#### **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 trancies.

[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 other School personnel if the Principal determines that other School personnel should be informed.

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**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;

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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;

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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

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.

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## 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 CEO or 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 CEO or Principal to review the suspension.

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8.2 The CEO or 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 CEO or Principal shall document the charges, evidence, and action taken.

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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 CEO or 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.

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

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8.4.2 If, in the judgment of the CEO or 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.

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## 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 or expulsion:

9.1 The CEO or 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 CEO or Principal believes that a student should be suspended for more than ten (10) school days or expelled, the CEO 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 CEO 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 CEO and respond to the allegations and proposed disciplinary action.

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### 9.2 Notice to Student and Parent

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During the meeting required in Section 9.1, the CEO 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 CEO 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):

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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 CEO with written notice within ten (10) school days of the parent's receipt of the notice;

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9.2.4 a statement that, if a due process hearing is requested, the Board, even though less than a quorum, will conduct the hearing, with or without the help of a hearing officer;

**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) 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 CEO's decision to suspend or expel the student will be final, and the parent's right to oppose the decision will be waived.

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### **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.

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**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) and of the following information:

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[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

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[f] the right of all parties to examine all relevant records.

**9.3.3** The Board (even though less than a quorum) 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;

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[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

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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

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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 CEO 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.

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¶ [b] citizenship;¶

¶ [c] civic skills; and¶

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**Deleted:** 11.1.6 uniform and equitable methods for at least annual school level data-based evaluations of efficiency and effectiveness;¶

¶ 11.1.7 an ongoing staff development program related to development of:¶

¶ [a] student behavior expectations;¶

¶ [b] effective instructional practices for teaching and reinforcing behavior expectations;¶

¶ [c] effective intervention strategies; and¶

¶ [d] effective strategies for evaluation of the efficiency and effectiveness of interventions;¶

¶ 11.1.8 procedures for ongoing training of appropriate School personnel in:¶

¶ [a] crisis management;¶

¶ [b] emergency safety interventions; and¶

¶ [c] School policies related to emergency safety interventions consistent with evidence-based practice;¶

¶ 11.1.9 policies and procedures relating to the use and abuse of alcohol, controlled substances, electronic cigarette products, and other harmful trends by students;¶

¶ 11.1.10 policies and procedures for responding to possession or use of electronic cigarette products by a student on School property as required by § 53G-8-203(3);¶

¶ 11.1.11 policies and procedures, consistent with requirements of Rule R277-613 and the School's Bullying and Hazing ... [2]

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**Deleted:** , including students who engage in disruptive student behaviors as described in § 53G-8-210

**Deleted:** 11.1.15 identification, by position, of an individual designated to issue notices of disruptive and bullying student behavior;¶

¶ 11.1.16 identification of individuals who shall receive no ... [3]

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## 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.

**Deleted:** , including without limitation the provisions in Section 6 regarding notices of disruptive student behavior and the emergency safety intervention policies and procedures set forth in Section 18

## 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

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:

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**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.

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[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.

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[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.

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#### **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.

Deleted: <#>Directory information is limited to a student's name, home address, date of birth, phone number, class schedules and parents' address and phone numbers for use in case of emergency.

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[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.

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[c] The Principal shall immediately notify the Board 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.

#### **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 Student Lockers**

Students have no right or expectation of privacy in school lockers. While lockers are under the joint control of students and the School, lockers are solely School property and may be searched at any time by School officials with or without cause. Once a locker is opened for search, any search of student belongings contained within the locker must comply with the guidelines for searches of personal belongings in Section 16.2 of this policy.

### 16.1.2 Searches of Students and Student Property

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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 [CEO](#) of the School 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 the [CEO](#) of the School shall notify the student's Principal within three (3) days of receiving the notification.

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"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 [CEO](#), 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.

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**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 [CEO](#), 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 student's adjudication, arrest or detention may only disclose the information to other persons having both a right and a current need to know.

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## 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.

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**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 into a School campus where:

[a] a student or staff member of the campus has a protective order against the student being reintegrated; or

[b] a student or staff member of the campus 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.

If the circumstances above exist, the multidisciplinary team shall determine if the student is eligible to be offered placement at a different campus of the School.

**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").

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### **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.

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## **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.

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### **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.

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**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.

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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 CEO 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 behavior 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.

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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.

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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.

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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.

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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.

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18.2.2 Key Identified School Employees shall receive comprehensive ESI training in addition to 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.

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18.2.3 An ESI shall:

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

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

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(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

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(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);

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[c] never be used as punishment or discipline;

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

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[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.

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**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.

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### 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.

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

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[a] in self-defense;

[b] to protect a student or another person from physical injury;

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[c] to remove from a situation a student who is violent;

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[d] to take possession of a weapon or other dangerous object in the possession or under the control of a student; or

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[e] to protect property from being damaged, when physical safety is at risk.

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

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[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

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[e] chemical restraint,

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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.

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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 CEO or Principal and medical personnel shall be notified when warranted.

## 18.5 Seclusion

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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

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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.

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**18.5.2** Key Identified School Employees may use seclusion only when:

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[a] other less restrictive interventions have failed;

**Deleted:** 18.5.1 the student presents an immediate danger of serious physical harm to self or others;<sup>¶</sup>

[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

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

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**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 CEO or Principal and medical personnel shall be notified when warranted.

**18.5.5** The CEO 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 CEO 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 restraint 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 CEO.

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[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

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[d] [at least one other licensed educator](#).

**18.8.2** The ESI committee shall:

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[a] meet often enough to monitor the use of ESIs within the School;

[b] determine and recommend professional [learning](#) needs;

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[c] develop policies for processes to [resolve](#) concerns regarding [the use of ESIs](#); and

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[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**

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**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.](#)

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## **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.](#)

Deleted: 18.7.5 The School shall submit all required UTREx discipline incident data elements to the State Superintendent of Schools no later than June 30, 2018. Beginning in the 2018-19 school year, the School shall submit all required UTREx discipline incident data elements as part of the LEA's daily UTREx submission.¶

18.8

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## **20. TRAINING**

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**20.1** All new employees shall receive information about this policy and the administrative Student Conduct and Discipline Plan at new employee orientation. All other employees shall be provided information on a regular basis regarding this policy, the Student Conduct and Discipline Plan, and the School's commitment to a safe and orderly school environment.

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**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.

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**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, including the procedures outlined for investigation and resolution of violations.

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## 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 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.

## 23. AUTHORITY OF CEO

The CEO may exercise any action, authority, discretion, or responsibility required of or granted to the Principal under this policy.

Signature:

Sarah Vaughan, Board President

Date

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