

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

FEE SCHEDULE

This is the ***first comment period*** for the fee schedule. No action is needed at this time.

Per state law, if a school charges any school fees, the school must approve a fee schedule for the upcoming school year by June 1 before the school year begins. In addition, prior to the June 1 deadline, the school must also allow public comment on the proposed fee schedule at no fewer than two board meetings. A school's fee schedule must include a description of all fees charged, the amount of any fee, an explanation of how the fees will be spent by the school, a per student annual maximum fee amount for the school year (the maximum amount a student would pay in fees if the student participated in all activities, classes, clubs, etc. that charge a fee), and a statement notifying parents that their student might be eligible for a fee waiver.

Action: Public Comment Opportunity

DIRECTORS REPORT

See board meeting documentation folder for the most up to date report.

Action: No action needed

FINANCE REPORT

See board meeting documentation folder for the most up to date report.

Action: No action needed

AMENDED 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, definitions of suspension and expulsion (as described in R277-609) and the alternative education service requirements related thereto, and state reporting requirements for suspensions and expulsions.

Action: Board vote needed

AMENDING INSTRUCTIONAL MATERIALS POLICY

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

Action: Board vote needed

SCHOOL YEAR CALENDAR

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

Action: Board Vote

VENTURE ACADEMY AGREEMENT

MMA is proposing to enter into a contract with Venture Academy that would provide Venture Academy ninth-grade students with preferential consideration for admission into MMA’s high school. The agreement is intended to strengthen the enrollment pipeline and formalize collaboration between the two schools.

Action: Board Vote

NEW BOARD MEMBER CONSIDERATION

A potential new board member is to be considered by the board.

Action: Board Vote

Maria Montessori Academy
Board of Directors Meeting

Date: January 28, 2026

Time: 3:00 PM

Location: 2505 N 200 E North Ogden, UT 84414



The mission of Maria Montessori Academy is to provide an individualized grade K-9 education that promotes academic excellence founded on the authentic philosophy of Dr. Maria Montessori. MMA will craft each child's education in partnership with educators and parents to achieve higher levels of academic, personal and social achievement, thereby preparing students to become constructive contributors to their community.

AGENDA

CALL TO ORDER

AUDIT PRESENTATION & TRAINING

CONSENT ITEMS

- 11.13.2025 Board Meeting and Closed Session Minutes

PUBLIC COMMENT

- 2026/2027 Fee Schedule

REPORTS

- Director's Report
 - 2024/2025 School Land Trust Report
- Finance Report

VOTING & DISCUSSION ITEMS

- Policies:
 - Instructional Materials Policy
 - Student Conduct & Discipline Policy
- 2026/2027 School Year Calendar
- Venture Academy Agreement

CALENDARING

- Next Board Meeting March 12, 2026 @ 4:00pm

ADJOURN

In compliance with the Americans with Disabilities Act, persons needing auxiliary communicative aids and services for these meetings should call 801-444-9378. One or more board members may participate electronically or telephonically pursuant to UCA 52-4-207.

Maria Montessori Academy

Board of Directors Meeting

Date: November 13, 2025

Location: 2505 N 200 E North Ogden, UT 84414

Board Members Present: Nancy Lindeman, April Bench, John Horn, Stephanie Loud, Logan Kashanipour

Excused Board Members: Terri Johnson

Others Present: Kacee Weaver, Hannah Dorius, Jon McQueary, Priscilla Stringfellow, Karen Hurd, Alex Barlow



MINUTES

CALL TO ORDER

Nancy Lindeman called the board meeting to order at 4:10PM.

CONSENT ITEMS

- 09.11.2025 Board Meeting Minutes

Logan Kashanipour made a motion to approve 09.11.2025 Board Meeting Minutes, April Bench seconded. The motion passed unanimously. Votes were as follows: Nancy Lindeman, Aye; Logan Kashanipour, Aye; April Bench, Aye; John Horn, Aye; Stephanie Loud, Aye.

VOTING AND DISCUSSION ITEMS

- Kitchen Equipment Update
Alex Barlow and Karen Hurd presented an update on the Kitchen Equipment. MMA has been working with nearby schools to collect recipes and to learn about their processes. The school is also working on fundraising to kickstart the program.

Karen Hurd and Alex Barlow left the meeting at 4:26PM.

PUBLIC COMMENT

There was no public comment.

REPORTS

- Director's Report
Kacee Weaver presented the Directors Report. Schoolwide priorities and goals were reviewed with action items for moving forward. The board was invited to a Montessori conference in January. A school climate survey is underway. Enrollment is currently at 401 students. Kacee Weaver also provided updates on staffing and marketing. Upcoming activities were reviewed.

- Finance Report

Jon Mcqueary presented the Finance Report to the board. The financials presented were as of October 31, 2025. The statement of activities was reviewed in detail in comparison to the prepared budget. Revenue from Federal Sources is low but it is expected to increase shortly. The budget is on track for this time of year and there are no concerns.

VOTING AND DISCUSSION ITEMS

- Board Positions

John Horn was nominated for the position on financial coordinator.

Stephanie Loud made a motion to approve John Horn as the financial coordinator. April Bench seconded. The motion passed unanimously. Votes were as follows: Nancy Lindeman, Aye; Logan Kashanipour, Aye; April Bench, Aye; John Horn, Aye; Stephanie Loud, Aye.

John Horn left the meeting at 5:15PM.

- LEA Licenses

Kacee Weaver presented the need for an LEA License for Hayley Householder. Hayley is working towards her Bachelor's degree but will work under an LEA License for the time going.

April Bench made a motion to approve an LEA License for Hayley Householder.

Stephanie Loud seconded. The motion passed unanimously. Votes were as follows: Nancy Lindeman, Aye; Logan Kashanipour, Aye; April Bench, Aye; Stephanie Loud, Aye.

- Purchases

- 9th Grade Field Trip

Kacee presented the 9th grade field trip plans. Kacee requested a budget of up to \$27,000 to pay for flights and accommodations. Families will pay a portion of these costs and fundraising will take place to help subsidize these costs.

- Moonlight Plumbing Quote

This quote is for a tankless water heater. The school will receive several more quotes to make sure they are receiving the best quote but will approve up to \$13,000 for now.

Stephanie Loud made a motion to approve up to \$13,000 for the tankless water header and up to \$27,000 for the 9th Grade Field Trip. April Bench seconded. The motion passed unanimously. Votes were as follows: Nancy Lindeman, Aye; Logan Kashanipour, Aye; April Bench, Aye; Stephanie Loud, Aye.

- After School Club Approvals
 - Moon Bloom
 - Bracelet Bunch

The board reviewed these after school club requests prior to the board meeting. There was no discussion on these items.

Logan Kashanipour made a motion to approve Moon Bloom and Bracelet Bunch. Stephanie Loud seconded. The motion passed unanimously. Votes were as follows: Nancy Lindeman, Aye; Logan Kashanipour, Aye; April Bench, Aye; Stephanie Loud, Aye.

- Board Holiday Dinner
Nancy Lindeman talked about getting together with the board for a holiday dinner. The date and time were discussed.
- Policies
 - Bullying & Hazing Policy
Priscilla Stringfellow presented the Bullying & Hazing Policy. Some changes were made to the definition in state law and the policy was updated to reflect those changes. This prohibits
 - Hotline Complaint Policy
Priscilla Stringfellow presented the Hotline Complaint Policy. This is a new required policy. The board has also completed the required training that accompanies this policy
 - Paid Postpartum & Recovery Leave Policy
Priscilla Stringfellow presented the Paid Postpartum & Recovery Leave Policy. The state has decided that every state employee and school is allowed 15 days of paid postpartum & recovery leave. This policy stipulates that the employee can use 15 contract days.

April Bench made a motion to approve the Bullying & Hazing Policy, Hotline Complaint Policy, & Paid Postpartum & Recovery Leave Policy, Logan Kashanipour seconded. The motion passed unanimously. Votes were as follows: Nancy Lindeman, Aye; Terri Johnson, Aye; April Bench, Aye; John Horn, Aye; Stephanie Loud, Aye.

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

At 5:41PM, Nancy made a motion to move into closed session to discuss the character, professional competence, or physical or mental health of an individual pursuant to Utah Code 52-4-205(l)(a) at Maria Montessori Academy. April Bench seconded. The motion passed unanimously. Votes were as follows: Nancy Lindeman, Aye; Logan Kashanipour,

Aye; April Bench, Aye; Stephanie Loud, Aye.

At 5:43PM, April Bench made a motion to move out of closed session. April Bench seconded. The motion passed unanimously. Votes were as follows: Nancy Lindeman, Aye; Logan Kashanipour, Aye; April Bench, Aye; Stephanie Loud, Aye.

Stephanie Loud left the meeting at 5:43PM.

CALENDARING

- Next Board Meeting will be held January 28, 2025 @ 3:00PM.

ADJOURN

At 5:44PM, Logan Kashanipour made a motion to adjourn. April Bench seconded the motion. The motion passed unanimously. Votes were as follows: Nancy Lindeman, Aye; Logan Kashanipour, Aye; April Bench, Aye.

Maria Montessori Academy Board of Directors Closed Session

Meeting Date: November 13, 2025
Location: 2505 N. 200 E. North Ogden, 84414



CLOSED SESSION SWORN STATEMENT:

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

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

Signed on the 13th day of November, 2025, at Maria Montessori Academy, Utah.

Nancy D. Lindeman

Nancy Lindeman, Board Chair



2026-2027 Student Fee Schedule - DRAFT

The following student fees may be assessed to students of Maria Montessori Academy as follows:

REQUIRED FEES (for all students in grades 6-9)		
Fee Description:	Expenditures Funded By Fee (Spend Plan)	Total Fee
Elective Courses for 9th grade only (except PE)	Classroom supplies and instructional equipment	\$15

FEES FOR OPTIONAL COURSES, CLUBS, ACTIVITIES, AND SPORTS (for participating students in grades identified below)		
Fee Description	Expenditures Funded By Fee (Spend Plan)	Total Fee
Sports (grades 6-9)	Referees, uniforms, instructional equipment, camps, competition fees, supplies, and stipends for coaches	Up to \$90 per sport
End-of-Year Trip (grade 9)	Transportation, supplies, food, lodging, and activities	Up to \$500
6th Grade Field Trip	Transportation, supplies, food, lodging, and activities	Up to \$500
Afterschool Clubs and Activities	Staff supervision stipend, supplies, equipment	Max. \$25 per semester

MISCELLANEOUS FEES (for participating students in grades identified below)		
Fee Description	Expenditures Funded By Fee (Spend Plan)	Total Fee
Lock replacement	Replacement for a lost or broken lock	\$5
Class Schedule Change (grades 6-9)	Administrative costs	\$10 per change

Per Student (Grade 9) Annual Maximum Fee Amount For School Year: \$645 This amount reflects the total student fees any student in grade 9 would be required to pay if the student participated in all courses, programs, and activities provided, sponsored, or supported by the School for students in grade 9 for the year.

Per Student (Grades 7-8) Annual Maximum Fee Amount For School Year: \$345 This amount reflects the total student fees any student in grades 7-8 would be required to pay if the student participated in all courses, programs, and activities provided, sponsored, or supported by the School for students in grades 7-8 for the year.

Per Student (Grade 6) Annual Maximum Fee Amount For School Year: \$500 This amount reflects the total student fees any student in grade 6 would be required to pay if the student participated in all after-school courses, programs, and activities provided, sponsored, or supported by the School for students in grade 6 for the year.

Notice to Parents:

Maria Montessori Academy allocates and applies all student fees it receives to the course, program, or activity for which the fee was paid. This fee schedule describes the types of expenditures the student fees help pay for with respect to the various courses, programs, or activities.

Your student may be eligible to have one or more of their fees waived. For information on fees and fee waivers, please contact an administrator at the School and/or review the school fees materials provided on the School's website. (School Fees Posters and Notices, Fee Waiver Policy, Fee Waiver Applications, Fee Waiver Decision and Appeal Form, etc.). If you file a fee waiver request with the School and the request is denied, you may appeal the School's decision.

Maria Montessori Academy

Policy: Fee Waiver Policy

Approved: February 9, 2021

Reapproved: March 8, 2022

Purpose

Maria Montessori 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. 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 principal (the “Principal”) is authorized to administer this policy and is directed to do so fairly, objectively, and without delay, and in a manner that avoids stigma and unreasonable burdens on students or parents/guardians.

Definitions

“Co-curricular activity” means an activity, course, or program that:

- (a) is an extension of a curricular activity;
- (b) is included in an instructional plan and supervised or conducted by a teacher or educational professional;
- (c) is conducted outside of regular School hours;
- (d) is provided, sponsored, or supported by the School;
- (e) includes a required regular School day activity, course, or program.

“Curricular activity” means an activity, course, or program that is:

- (a) intended to deliver instruction;
- (b) provided, sponsored, or supported by the School; and
- (c) conducted only during School hours.

“Extracurricular activity”

- (a) means an activity, a course, or a program that is:
 - (i) not directly related to delivering instruction;
 - (ii) not a curricular activity or co-curricular activity; and
 - (iii) provided, sponsored, or supported by the School.

(b) does not include a non-curricular club as defined in Section 53G-7-701.

“Fee” means something of monetary value requested or required by the School as a condition to a student’s participation in an activity, class, or program provided, sponsored, or supported by the School. This includes money or something of monetary value raised by a student or the student’s family through fundraising.

"Instructional equipment"

- (a) means an activity-related, course-related, or program-related tool or instrument that: (i) is required for a student to use as part of an activity, course, or program in a secondary school;
- (ii) typically becomes the property of the student upon exiting the activity, course, or program, and
- (iii) is subject to a fee waiver;
- (b) includes:
- (i) shears or styling tools;
- (ii) a band instrument;
- (iii) a camera;
- (iv) a stethoscope; or
- (v) sports equipment, including a bat, mitt, or tennis racquet.
- (c) does not include school equipment.

"Instructional supply" means a consumable or non-reusable supply that is necessary for a student to use as part of an activity, course, or program in a secondary school and includes:

- (a) prescriptive footwear;
- (b) brushes or other art supplies, including clay, paint, or art canvas; (c) wood for wood shop;
- (d) Legos for Lego robotics;
- (e) film; or
- (f) filament used for 3D printing.

"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 related to the successful completion of: (A) a concurrent enrollment class; or
- (B) an advanced placement examination; 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.

"Provided, sponsored, or supported by the School"

- (a) means an activity, class, program, fundraiser, 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, fundraiser, 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, fundraiser, 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, fundraising event, 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 non-curricular club as described in Title 53G, Chapter 7, Part 7, Student Clubs.

“Provision in lieu of fee waiver”

(a) means an alternative to fee payment or waiver of fee payment; and (b) does not include a plan under which fees are paid in installments or under some other delayed payment arrangement.

“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 equipment” means a durable school-owned machine, equipment, or tool used by a student as part of an activity, course, or program in a secondary school and includes a saw or 3D printer. “School equipment” includes a saw or 3D printer.

“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.

“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.

(c) does not include instructional equipment or instructional supplies.

“Waiver” means a full release from the requirement of payment of a fee and from any provision in lieu of fee payment.

General School Fees Provisions

The School may only collect a fee for an activity, class, or program provided, sponsored, or supported by the School consistent with School policies and state law.

Beginning with the 2021-2022 school year:

- (a) if the School imposes a fee, the fee shall be equal to or less than the expense incurred by the School in providing for a student the activity, course, or program for which the School imposes a fee; and
- (b) the School may not impose an additional fee or increase a fee to supplant or subsidize another fee.

Beginning with the 2022-23 school year, the School may not sell textbooks or otherwise charge a fee for textbooks or the maintenance costs of School equipment as provided in Section 53G-7-602, except for a textbook used for a concurrent enrollment or advanced placement course.

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

Fees for Classes & Activities During the Regular School Day

Fees for Students in Kindergarten through Sixth Grade

No fee may be charged in kindergarten through sixth grade for materials, textbooks, supplies (except as provided below), or for any class or regular school day activity, including assemblies and field trips.

Elementary students cannot be required to provide their own student supplies. However, the School or teacher may provide to a student's parent or a suggested list of student supplies for use during the regular school day so that a parent or guardian may furnish on a voluntary basis student supplies for student use. The list provided to a student's parent or guardian must include and be preceded by the following language:

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

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

Fees for Students in Seventh through Ninth Grade

Fees may be charged in grades 7-9 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 approved as provided in this policy and 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 (i.e., tickets to events, etc.) in order for students to fully participate and to have the opportunity to acquire all skills and knowledge required for full credit and highest grades, the fees or costs for the class are subject to waiver.

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

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

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 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.

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.

Activities that use the School facilities outside the regular school day but are not provided, sponsored, or supported by the School (i.e., 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.

In the event the School provides supplemental kindergarten, the School may charge a fee related to a student's enrollment in the supplemental kindergarten. A fee for supplemental kindergarten is subject to waiver.

Fee Schedule

The Board will approve a Fee Schedule at least once each year on or before April 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 in connection with an activity, class, or program provided, sponsored, or supported by the School, including for a curricular, co-curricular or extracurricular activity, unless the fee has been set and approved by the Board, is equal

to or less than the established maximum fee amount for the activity, and is included in the approved Fee Schedule.

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

Before approving the School's Fee Schedule, the School will provide an opportunity for the public to comment on the proposed Fee Schedule during a minimum of two public Board meetings. In addition to the standard notice of Board meetings under the Open and Public Meetings Act, the School will provide notice of these Board meetings using the same form of communication regularly used by the administration to communicate with parents.

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

Maximum Fee Amounts

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

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

The amount of revenue raised by a student through an individual fundraiser for an activity, as well as the total per student amount expected to be received through required group fundraising for an activity, will be included as part of the maximum fee amount per student for the activity and maximum total aggregate fee amount per student.

Notice to Parents

The Principal will annually provide written notice of the School's Fee Schedule and Fee Waiver Policy to the parent or guardian of each student in the School by ensuring that a written copy of the School's Fee Schedule and Fee Waiver Policy is included with all registration materials provided to potential or continuing students each year. The procedures for obtaining fee waivers and for appealing a denial of a waiver will also be included with the School's registration materials.

The School will post the applicable Fee Schedule and Fee Waiver Policy, including maximum fee amounts, on the School's website each school year.

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 all such requests must clearly state that donations and contributions by a student or parent are voluntary.

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

Fee Collection

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

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

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.

Beginning with the 2020-2021 school year, the School will establish a spend plan for the revenue collected from each fee charged. The spend plan will (a) provide students, parents, and employees transparency by identifying a fee's funding uses; (b) identify the needs of the activity, course, or program for the fee being charged and include a list or description of the anticipated types of expenditures, for the current fiscal year or as carryover for use in a future fiscal year, funded by the fee charged.

School Fee Collections & Accounting Procedures

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

Fees must be received and deposited in a timely manner.

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

Beginning in the 2020-21 school year, the School may not use revenue collected through fees to offset the cost of fee waivers by requiring students and families who do not qualify for fee waivers to pay an increased fee amount to cover the costs of students and families who qualify for fee waivers. However, the School may notify students and families that the students and families may voluntarily pay an increased fee amount or provide a donation to cover the costs of other students and families.

Fee Waiver Provisions

To ensure that no student is denied the opportunity to participate in a class or activity that is provided, sponsored, or supported by the School because of an inability to pay a fee, the School provides fee waivers or other provisions in lieu of fee waivers. Fee waivers or other provisions in lieu of fee waivers will be available to any student whose parent is unable to pay a fee.

All fees are subject to waiver.

Non-waivable charges are not subject to waiver.

Fee Waiver Administration

The Principal will administer this policy and 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.

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

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

Fee Waiver Eligibility

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

- (a) In accordance with Utah Code § 53G-7-504(4), family income falls within levels established annually by the State Superintendent and published on the Utah State Board of Education website;
- (b) The student to whom the fee applies receives Supplemental Security Income (SSI). If a student receives SSI, the School may require a benefit verification letter from the Social Security Administration;
- (c) The family receives TANF funding. If a student's family receives TANF, the School may require a letter of decision covering the period for which the fee waiver is sought from the Utah Department of Workforce Services; or
- (d) The student is in foster care through the Division of Child and Family Services or is in state custody. If a student is in state custody 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.

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

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

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

Fee Waiver Approval Process

The Principal 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 and in registration materials each year.

The Principal 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.

The School will maintain documentation of fee waiver applications and decisions that is adequate to report the required information to the Utah State Board of Education.

Appeal Process

Denial of eligibility for a waiver may be appealed in writing to the 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 Principal to discuss the parent's concerns. If, after meeting with the 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

The School may allow a student to perform service or another approved task (as described in Utah Code § 53G-7-504(2)) in lieu of paying a fee or, in the case of an

eligible student, in lieu receiving a fee waiver, but such alternatives may not be required. If the School allows an alternative to satisfy a fee requirement, the Principal will explore with the interested student and his or her parent/guardian the alternatives available for satisfying the fee requirement, and parents will be given the opportunity to review proposed alternatives to fees and fee waivers. However, if a student is eligible for a waiver, textbook fees must be waived, and no alternative in lieu of a fee waiver is permissible for such fees.

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

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

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

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

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

Annual Review, Approval, and Training

The Board will review and approve this policy annually.

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



State Charter School Board

Articulation Agreement Request

250 East 500 South, P.O. 144200, Salt Lake City, UT 84042
www.UtahSCSB.org

(801) 538-7720

The vision of the Utah State Charter School Board (SCSB) is that “every student has access to an excellent education that meets their unique leaning needs.”

Introduction

The purpose of the Articulation Agreement Request is to provide a process for a charter school governing boards to request an articulation agreement with each other. The Articulation Agreement is based on UCA§[53G-6-502](#) which permits a charter school to give an enrollment preference to a student articulating from one charter school to another pursuant to an articulation agreement between the charter schools that is approved by the State Charter School Board.

Submission

Application must be uploaded into the Utah Charter Access Point (UCAP) system prior to **5:00pm MST on the third Friday of the month prior** to the SCSB meeting.

Staff Eligibility Review

After receipt, SCSB staff reviews the request. Once the application is deemed Administratively Complete, the application (if appropriate) is placed on the Consent Calendar.

State Charter School Board Consideration

At the scheduled SCSB meeting, members will consider the request. SCSB staff will notify the school of the SCSB decision within five business days. If approved the governing board and SCSB sign an addendum to the original charter agreement outlining the agreed changes. Normally scheduled meetings are **typically the second Thursday**.

Application Instructions

The Amendment Request template is a Microsoft Word document with checkboxes and text boxes for the applicant to respond to questions. Prepare your application package using the template, attachments/forms, and submission process approved by the Board. This template is designed to be completed and submitted **electronically**. Incomplete applications will be returned to the applicant. **Submit the application package through the UCAP system.**

Formatting Requirements:

- Only PDF file types will be accepted.
- Create a three-letter abbreviation for your school to use in place of your school’s name at the beginning of each filename (e.g. ECS for Excelling Charter School).
- For accessibility purposes, please use a 12 pt. Times New Roman font.

DELETE THIS INSTRUCTION PAGE WHEN SUBMITTING THE APPLICATION

Applicant Assurances

Articulation Agreement Request – REPLACE WITH BOTH SCHOOL NAMES

Print this sheet, complete and sign the spaces at the bottom, scan, and attach to the electronic application.

The Board Chair must sign the following agreement prior to submitting the application package.

Should the agreement be signed by someone other than the current Board Chair, the application package will be deemed Administratively Incomplete.

School Names: Venture Academy & Maria Montessori Academy

The Applicants certify that all information contained in this application is complete and accurate, realizing that any misrepresentation could result in disqualification from the Articulation Request process or revocation after award.

The Applicants understand that applications must be uploaded into UCAP no later than the third Friday of the month preceding the month of the requested SCSB meeting and that incomplete applications will not be considered.

The Applicants acknowledge that all information presented in the application package, if approved, may become part of the charter to be used for accountability purposes throughout the term of the charter.

The Applicants acknowledge that the charter school governing boards are subject to all Utah statutes regarding charter schools as well as all relevant federal, state and local laws, and requirements, and should comply such.

The Applicants acknowledge that the most current academic and compliance data may be provided to the SCSB for its consideration of the application.

Click or tap here to enter text.

School 1 Board Chair

Signature of Board Chair 1 /Date

Click or tap here to enter text.

School 2 Board Chair

Signature of Board Chair 2 /Date

School 1 Entity Information

Name of School 1: Venture Academy

Name of School Administrator: Nissa Green

Contact Information for School: 801-393-3900 or ngreen@venturlearning.org

Below, list the names and positions of all current Board Members (officers, members, directors, partners), and their positions. Also list any other current charters in which they act as a corporate principal or charter representative. Add rows as necessary.

Name	Position	All Charter Affiliations
Sharmilla Felix	Chair	
Andrea Riches		
Michelle Terry		
Christel Grange-Hicks		
Sara Hurd & Karl Hasse		

School 2 Entity Information

Name of School 1: Click here to enter text.

Name of School Administrator: Click here to enter text.

Contact Information for School: Click or tap here to enter text.

Below, list the names and positions of all current Board Members (officers, members, directors, partners), and their positions. Also list any other current charters in which they act as a corporate principal or charter representative. Add rows as necessary.

Name	Position	All Charter Affiliations

☒Articulation agreement.

Describe the purpose for the articulation agreement.

[Click here to enter text.](#)

Required Attachments:

- Provide a copy of the school's proposed articulation agreement signed by all participating charter school(s).



ARTICULATION AGREEMENT

Pursuant to Utah Code 53A-1a-506(2)(b)(i)(E), Venture Academy and Maria Montessori Academy (hereafter “MMA”) do hereby enter into an Articulation Agreement (hereafter, Agreement) according to the Terms and Conditions set forth below. Both parties understand that all Terms and Conditions are subject to the approval of the State Charter School Board as required by statute.

53A-1a-506(4) Eligible students. A charter school may give an enrollment preference to (item “f”) students articulating from one charter school to another pursuant to an articulation agreement between the charter schools that is approved by the State Charter School Board.

1. RECITALS

WHEREAS Venture Academy is a Utah Public Charter school authorized by the State Charter School board to operate a K-12 charter school in Marriott-Slaterville, Utah;

WHEREAS Maria Montessori Academy is a Utah Public Charter School authorized by the State Charter School Board to operate a K-9 charter school in North Ogden , Utah;

WHEREAS both Venture and Maria Montessori Academy maintain a similar program and teaching style;

WHEREAS Maria Montessori Academy (MMA) desires a more compatible secondary school option for their students that graduate from MMA (“graduate” is defined as having completed the highest grade offered at MMA);

WHEREAS Venture Academy desires to give a ONE WAY preferential enrollment status to MMA graduates as allowed by statute and as set forth in the Terms and Conditions below;

THEREFORE, BE IT RESOLVED, that the following Terms and Conditions are adopted relating to graduating (highest currently offered grade) MMA students articulating TO the Venture secondary grades:

2. TERMS AND CONDITIONS

- a. Venture Academy hereby grants preferential enrollment status to MMA graduates who desire to enroll at Venture in 10th grade in the year following graduation from MMA.
- b. This Articulation Agreement shall only be ONE WAY and only apply to graduates FROM MMA.
- c. MMA makes no such reciprocal agreement and grants no preferential enrollment to any student of Venture Academy.
- d. MMA students who receive preferential enrollment status to attend Venture Academy shall receive preferential enrollment treatment BEHIND, and in this order: children of Venture Academy Founding Members, Venture Academy siblings and children of Venture Academy staff.
- e. This Articulation Agreement shall in no way be construed as a way to limit enrollment at Venture Academy; rather, it provides an opportunity for Montessori students to continue their education in a high school setting that is better aligned with their K-9 experience.
- f. As with all enrollments at Venture Academy, students shall be accepted at the school regardless of race, religion, national origin, gender, disability or learning challenge.
- g. Both Venture and MMA will continue to fulfill their respective legal obligations to students with disabilities, those on an Individualized Education Plan and those on a 504 plan in administering this Articulation Agreement.
- h. This contract shall be governed by the laws of the state of Utah and shall be subject to the final approval and oversight of the Utah State Charter School Board.
- i. Both schools hereby agree to hold each other harmless from any claims or litigation that may arise from this agreement. Both understand that each remains subject to the laws and rules that govern their respective charter agreements with the State of Utah Board of Education.
- j. The parties will review and evaluate this agreement on an annual basis. Any changes to this agreement must be by the mutual written consent of the parties.
- k. If any provision of this agreement is determined to be unenforceable or invalid for any reason, the remainder of this agreement shall remain in effect, unless the charter is revoked or terminated.
- l. This agreement and any amendments to it and renewals of it are subject to applicable state and federal laws, and shall be deemed amended to reflect applicable changes to those laws.

VENTURE ACADEMY

MARIA MONTESSORI ACADEMY

By: _____
(Printed Name)

By: _____
(Printed Name)

Signature: _____

Signature: _____

Title: _____

Title: _____

Date: _____

Date: _____

MARIA MONTESSORI ACADEMY

School Year 2026-2027

WWW.MARIAMONTESSORIACADEMY.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 10-14	No School	Teacher Preparation					
						1			1	2	3	4	5				1	2	3		August 13	Back To School Nigh: 5-7pm						
2	3	4	5	6	7	8	6	7	8	9	10	11	12		4	5	6	7	8	9	August 17	Early Release	First Day of School 1st - 9th grade					
9	10	11	12	13	14	15	13	14	15	16	17	18	19		11	12	13	14	15	16	August 12-14	Early Release						
16	17	18	19	20	21	22	20	21	22	23	24	25	26		18	19	20	21	22	23	August 12-18	Testing	Kindergarten Assessments					
23	24	25	26	27	28	29	27	28	29	30					25	26	27	28	29	30	August 19	School Starts	First Day of Early Childhood (early release EC only)					
30	31														September 4	No School	Professional Development					September 7	No School	Labor Day				
NOVEMBER 2026							DECEMBER 2026							JANUARY 2027							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	October 9	Asynchronous Learning Day/Deep Data Dive						
1	2	3	4	5	6	7		1	2	3	4	5			3	4	5	6	7	8	9	October 13-14	Early Release	Family Teacher Conferences				
8	9	10	11	12	13	14	6	7	8	9	10	11	12		10	11	12	13	14	15	16	October 15 - 16	No School	Fall Break				
15	16	17	18	19	20	21	13	14	15	16	17	18	19		17	18	19	20	21	22	23	November 23-27	No School	Thanksgiving Break				
22	23	24	25	26	27	28	20	21	22	23	24	25	26		24	25	26	27	28	29	30	December 18	Asynchronous Learning Day/Deep Data Dive					
29	30						27	28	29	30	31				31							December 21-22	No School	Teacher Compensation				
FEBRUARY 2027							MARCH 2027							APRIL 2027							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	January 4	No School	Professional Development					
	1	2	3	4	5	6		1	2	3	4	5	6			4	5	6	7	8	9	10	January 15	No School	Professional Developement			
7	8	9	10	11	12	13	7	8	9	10	11	12	13		11	12	13	14	15	16	17	January 18	No School	Martin Luther King Junior Day				
14	15	16	17	18	19	20	14	15	16	17	18	19	20		18	19	20	21	22	23	24	February 12	No School	Professional Developement				
21	22	23	24	25	26	27	21	22	23	24	25	26	27		25	26	27	28	29	30		February 15	No School	Presidents' Day				
28							28	29	30	31												March 12	Asynchronous Learning Day/Deep Data Dive					
MAY 2027							JUNE 2027							JULY 2027							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	May 26	Early Release	Last Day of School					
						1		1	2	3	4	5			4	5	6	7	8	9	10	May 31	No School	Memorial Day				
2	3	4	5	6	7	8	6	7	8	9	10	11	12		11	12	13	14	15	16	17	May 27, 28 & June 1, 2	No School	Teacher Preparation Days				
9	10	11	12	13	14	15	13	14	15	16	17	18	19		18	19	20	21	22	23	24							
16	17	18	19	20	21	22	20	21	22	23	24	25	26		25	26	27	28	29	30	31							
23	24	25	26	27	28	29	27	28	29	30												DAILY SCHEDULE						
30	31																					Grades K-9: 8:15am - 3:15pm						
																						Early Release Days: 8:15am - 1:15pm						

2020-2021 Florida Assessment Academy

MONTH	STUDENT DAYS PER MONTH	FULL DAYS	EARLY RELEASE DAYS	TEACHER COMP DAYS	LEGISLATIVE PD DAYS	NEW TEACHERS ONLY WORK DAYS	ALL TEACHERS ONLY WORK DAYS	TEACHER DAYS PER MONTH
August	11	6	5				5	16
September	21	15	5		1			21
October	20	15	5					20
November	16	13	3					16
December	16	11	3	2				14
January	19	13	4		2			19
February	19	14	4		1			19
March	20	14	6					20
April	20	16	4					20
May	18	14	4			2	20	
June	0					2	3	
Total Days	180	131	43	2	4	0	9	188
Total Hours	993.00	786.00	172.00	11.00	24.00	N/A	N/A	N/A

CALENDAR CHECKLIST

1. Fill in the blank white spaces on the count template and edit the start/end times. The gray/blue spaces will auto-populate.
2. Verify that the total days and total hours meet requirements (exactly 180 days / 990 hours minimum). Kinder must be a minimum of 2 hrs/day (even though it is not listed).
3. Confirm days being used for teacher compensation days and legislative days and that they are clearly labelled.
4. Confirm Kindergarten assessment days. Can be at the beginning and/or the end (not the middle) for a maximum of 10 days.
5. Confirm new and returning teacher work days, compare to previous school year days, and note differences to HR and Director.
6. October 1 should be a regular day with no days off or field trips. If October 1st falls over a weekend, verify that the Friday / Monday is in session.
7. Remind Directors to leave a cushion for snow/emergency make-up days. Consider building in one snow day annually.
8. Check that Legislative Days are labeled and scheduled after the first day of school.
9. For multi-campus schools, determine which campus is the district campus and which calendar will serve as the district calendar.
10. Boards must approve calendar and it must be turned into R&C and HR by March 30 to send to USBE and posted on the school website.

STUDENT HOUR CALCULATIONS	STUDENT FULL DAYS	STUDENT EARLY RELEASE DAYS
Start	8:30 AM	8:30 AM
End	3:15 PM	1:15 PM
Elapsed Time	405.00	285.00
Passing Time	15	15
Lunch	30	30
Total Minutes	360.00	240.00
EMPLOYMENT AGREEMENT INFORMATION		
DAYS	NEW TEACHERS	RETURNING TEACHERS
Start Date	8/10	8/10
End Date	6/2	6/2
25-26 Work Days	188	188
26-27 Work Days	188	188
Difference	0	0

USBE CALENDAR SUBMISSION	
Opening Institute:	8/4/26
First Day:	8/10/26
Fall Break:	10/15-16/26
Thanksgiving:	11/23-11/27/26
Winter Break:	12/21/26-1/1/27
Spring Break:	3/29-4/2
Other Non-School Days:	
Last Day:	5/28/27
Website Link:	

MARIA MONTESSORI ACADEMY

School Year 2026-2027

WWW.MARIAMONTESSORIACADEMY.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 10-14	No School	Teacher Preparation						
						1			1	2	3	4	5				1	2	3		August 10-14	No School	Teacher Preparation						
2	3	4	5	6	7	8	6	7	8	9	10	11	12				1	2	3		August 13	Back To School Night 5-7pm							
9	10	11	12	13	14	15	13	14	15	16	17	18	19				11	12	13	14	August 17	Early Release	First Day of School 1st - 9th grade						
16	17	18	19	20	21	22	20	21	22	23	24	25	26				18	19	20	21	August 12-14	Early Release							
23	24	25	26	27	28	29	27	28	29	30							25	26	27	28	August 18	Testing	Kindergarten Assessments						
30	31																25	26	27	28	August 19	School Starts	First Day of Early Childhood (early release EC only)						
NOVEMBER 2026							DECEMBER 2026							JANUARY 2027							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	September 4	No School	Professional Development						
1	2	3	4	5	6	7			1	2	3	4	5				11	12	13	14	15	16	September 4	No School	Professional Development				
8	9	10	11	12	13	14	6	7	8	9	10	11	12				18	19	20	21	22	23	September 7	No School	Labor Day				
15	16	17	18	19	20	21	13	14	15	16	17	18	19				25	26	27	28	29	30	October 9	Asynchronous Learning Day/Deep Data Dive					
22	23	24	25	26	27	28	20	21	22	23	24	25	26				27	28	29	30			October 13-14	Early Release	Family Teacher Conferences				
29	30																					October 15 - 16	No School	Fall Break					
FEBRUARY 2027							MARCH 2027							APRIL 2027							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	December 18	Asynchronous Learning Day/Deep Data Dive							
1	2	3	4	5	6	7			1	2	3	4	5	6			10	11	12	13	14	15	December 21-22	No School	Teacher Compensation				
7	8	9	10	11	12	13	7	8	9	10	11	12	13				17	18	19	20	21	22	December 21 - January 1	No School	Winter Recess				
14	15	16	17	18	19	20	14	15	16	17	18	19	20				24	25	26	27	28	29	January 4	No School	Professional Development				
21	22	23	24	25	26	27	21	22	23	24	25	26	27				31						January 15	No School	Professional Development				
28							28	29	30	31												January 18	No School	Martin Luther King Junior Day					
MAY 2027							JUNE 2027							JULY 2027							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	February 12	Professional Development							
						1			1	2	3	4	5	6			4	5	6	7	8	9	February 15	No School	Presidents' Day				
2	3	4	5	6	7	8	6	7	8	9	10	11	12	13			11	12	13	14	15	16	March 12	Asynchronous Learning Day/Deep Data Dive					
9	10	11	12	13	14	15	13	14	15	16	17	18	19	20			18	19	20	21	22	23	March 18 -19	Early Release	Family Teacher Conferences				
16	17	18	19	20	21	22	20	21	22	23	24	25	26	27			25	26	27	28	29	30	March 29 - April 2	No School	Spring Break				
23	24	25	26	27	28	29	27	28	29	30												May 26	Early Release	Last Day of School					
30	31																					May 31	No School	Memorial Day					
																						May 27, 28 & June 1, 2	No School	Teacher Preparation Days					
DAILY SCHEDULE																							YEAR AT A GLANCE						
DAILY SCHEDULE																							Grades K-9: 8:15am - 3:15pm						
DAILY SCHEDULE																							Early Release Days: 8:15am - 1:15pm						

Initial Inventory Academy 2020-2021

MONTH	STUDENT DAYS PER MONTH	FULL DAYS	EARLY RELEASE DAYS	TEACHER COMP DAYS	LEGISLATIVE PD DAYS	NEW TEACHERS ONLY WORK DAYS	ALL TEACHERS ONLY WORK DAYS	TEACHER DAYS PER MONTH
August	11	6	5				5	16
September	21	15	5		1			21
October	20	15	5					20
November	16	13	3					16
December	16	11	3	2				14
January	19	13	4		2			19
February	19	14	4		1			19
March	20	14	6					20
April	20	16	4					20
May	18	14	4			2		20
June	0					2		3
Total Days	180	131	43	2	4	0	9	188
Total Hours	993.00	786.00	172.00	11.00	24.00	N/A	N/A	N/A

STUDENT HOUR CALCULATIONS	STUDENT FULL DAYS	STUDENT EARLY RELEASE DAYS
Start	8:30 AM	8:30 AM
End	3:15 PM	1:15 PM
Elapsed Time	405.00	285.00
Passing Time	15	15
Lunch	30	30
Total Minutes	360.00	240.00
EMPLOYMENT AGREEMENT INFORMATION		
DAY	NEW TEACHERS	RETURNING TEACHERS
Start Date	8/10	8/10
End Date	6/2	6/2
25-26 Work Days	188	188
26-27 Work Days	188	188
Difference	0	0

USBE CALENDAR SUBMISSION	
Opening Institute:	8/4/2026
First Day:	8/10/2026
Fall Break:	10/15-16/26
Thanksgiving:	11/23-11/27/26
Winter Break:	12/21/26-1/1/27
Spring Break:	3/29-4/2
Other Non-School Da	
Last Day:	5/28/2027
Website Link:	

CALENDAR CHECKLIST

1. Fill in the blank white spaces on the count template and edit the start/end times. The gray/blue spaces will auto-populate.
2. Verify that the total days and total hours meet requirements (exactly 180 days / 990 hours minimum). Kinder must be a minimum of 2 hrs/day (even short days).
3. Confirm days being used for teacher compensation days and legislative days and that they are clearly labelled.
4. Confirm Kindergarten assessment days. Can be at the beginning and/or the end (not the middle) for a maximum of 10 days.
5. Confirm new and returning teacher work days, compare to previous school year days, and note differences to HR and Director.
6. October 1 should be a regular day with no days off or field trips. If October 1st falls over a weekend, verify that the Friday / Monday is in session.
7. Remind Directors to leave a cushion for snow/emergency make-up days. Consider building in one snow day annually.
8. Check that Legislative Days are labeled and scheduled after the first day of school.
9. For multi-campus schools, determine which campus is the district campus and which calendar will serve as the district calendar.
10. Boards must approve calendar and it must be turned into R&C and HR by March 30 to send to USBE and posted on the school website.



The mission of Maria Montessori Academy is to provide an individualized education that promotes academic excellence founded on the authentic philosophy of Dr. Maria Montessori. Maria Montessori Academy will craft each child's education in partnership with educators and parents to achieve higher levels of academic, personal and social achievement, thereby preparing students to become constructive contributors to their community.

Director Report - January 2026

Schoolwide Priorities

1 - Deepen Our Collective Understanding of Montessori Philosophy Through Consistent, Engaging, and Inclusive Community Learning Opportunities

- January Staff Meeting engaged teachers in analyzing and rating essential Montessori practices.
- Several staff attended the Utah Montessori Council Winter Conference. Candice presented!
- I attended the AMS Leadership Labposium and met with MPPI (Montessori Public Policy Initiative).
- Approached the State Charter School Board with a plea to support public preschool funding.
- “What the hand touches, the mind remembers.” video montage.

2 - Enhance Academic Excellence Through PLC Accountability, Student Ownership of Learning, and Clarity Around High-Quality Work

- 2024-2025 School Report Card Celebrations!



GROWTH

English Language Arts	50.4%	Average
Mathematics	54.1%	Average
Science	48.9%	Average
Growth of Lowest 25%	62.7%	Average

ENGLISH LANGUAGE ARTS

School Average  50 %

State Average  51 %

MATHEMATICS

School Average  54 %

State Average  51 %

SCIENCE

School Average  49 %

State Average  51 %

3 - Strengthen Family Engagement to Support Student Learning Through Classroom Connection, Home Partnership, and Meaningful Observation Opportunities.

- 120 participants at the Chili Cook Off!
- 71 families responded to the School Climate Survey.

- Values:

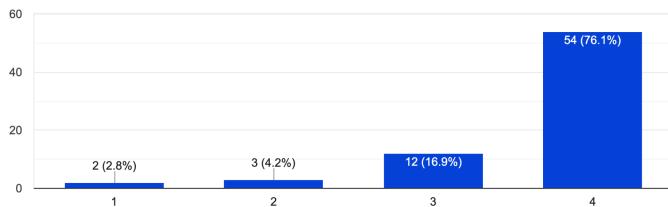
■ “I love that my kids get to learn skills like sewing, preparing food, and the emphasis on

science and exploring other cultures.”

- “The way the teachers and counselors step up quickly to assist in my child’s big emotions. They are working as hard as we are at home to help her develop better social skills with her peers. While also navigating her emotions and the causes. I am completely satisfied with the work they do and continue to do with my child.”
- “They really try to have families involved and create a welcoming community.”
- Improvements:
 - “Better sports programs and afterschool activities for younger kids.”
 - “I wish there was a woodshop type class. That could be cool.”
 - “With having kids in different grades and classes the communication I get from each teacher is confusing at times. I wish there was one platform I can go to and view all of my kids’ class information.”
 - “One improvement I think that would be great is for clearer communication for jr high parents for events, issues and daily activities. I’m glad we are fostering independence but sometimes I don’t know what fun or helpful opportunities are available for our jr high students.”

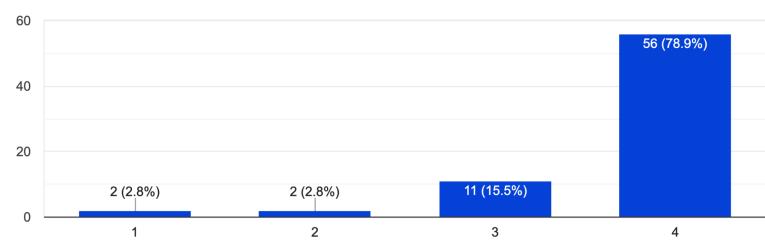
MMA helps my child become a confident, capable, and compassionate person.

71 responses



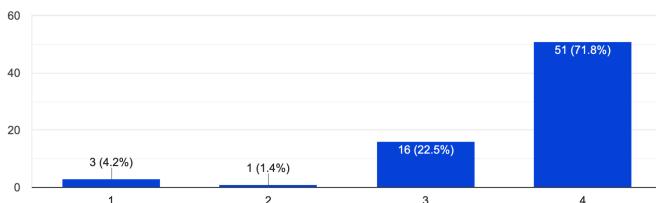
School communication (emails, newsletters, website, social media) is clear and consistent.

71 responses



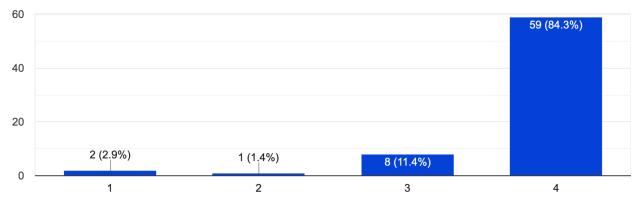
My child is appropriately challenged academically.

71 responses



I am satisfied with my child’s overall experience at MMA.

70 responses



4 - Foster Staff Satisfaction and Retention Through Supportive Leadership, Clear Communication, Shared Expectations, and Manageable Responsibilities

- School Climate - Staff Survey will be opened on February 4th
- Intent to Return documents due by February 20

5 - Promote positive student behavior through intentional design of individualized and challenging work, consistent implementation of expectations, and a shared commitment to trust in established systems and supportive adults.

- Therapy Dog visits partnering with Utah Pet Partners.
- Youth Engagement Program (YES) partnership with Americorp will support 32 students encouraging social and emotional growth, strengthening life skills, and promoting academic success.
- Additionally, eleven students see our school counselor once a week.

ENROLLMENT

As of 1/22/26

Grade:	K	1	2	3	4	5	6	7	8	9	Total
	59	46	61	51	30	40	43	25	21	23	399

26-27 Open Enrollment Dates

- Applications Window Opens : January 5th, 2026
- Priority Lottery Run : January 15, 2026
- General Lottery Run : February 12, 2026
- Application Window Closes : March 27, 2026

STAFFING UPDATES

Barb Granquist now a Full Time SpEd teacher supporting JrHigh

Brittany Denkenberger - SpEd Staff Assistant

MARKETING

- Utah Montessori Council Conference Sponsor
- Purchase of a table cloth and banner for Charter Day on the Hill and future events.

PROGRAMS

- **School Land Trust Updates -**
 - 2024-2025 Final Report
 - **Goal 1 - Science** *Students will successfully complete the requirements of the field experience(s) as a result EOY Science RISE scores will increase by 3%.*
 - **ACTUAL:** RISE Scores from EOY 2024 to EOY 2025 decreased by 5.7% from 41.6% to 35.9%.
 - **Goal 2 - Math** *Math scores will improve by 2% for kindergarten through grade 9 from BOY to EOY. We will use Acadience Math as the platform to measure improvements.*
 - **ACTUAL:** Acadience Math scores for K-3 students improved by 1.1% from the EOY in 2024 at 27.8% to the EOY 2025 at 28.9%.
 - **Goal 3 - ELA/Math** *Professional development will be provided to teachers that will help implement research-based practices into classrooms to benefit students. As a result, student scores on EOY RISE in math and ELA will increase by 3%.*
 - **ACTUAL:** ELA RISE scores improved 2.3% from the EOY in 2024 at 28.2% to the EOY- 2025 at 30.5%. ELA Math scores improved by 1% from the EOY 2024 at 14.7% to the EOY 2025 at 15.7%.
- **Preschool Program** - Continued success of preschool program. 16 students enrolled.
- **Academics** - [School Report Cards](#) Issued.
- **Athletics** - 10 boys participated in Basketball and 16 girls will begin their season in the next couple of weeks with new uniforms! We look forward to the boys soccer season beginning soon!
- **Musical Theater** - Sound of Music Performances begin April 8th!
- **Family Teacher Association** - Gearing up for the Imaginarium!
- **NSLP** - Training on new equipment begins. Shadowing at other school kitchens.
- **Gifted and Talented** - Continued weekly lessons with Ms. Candice. 15 students plan to attend the UVU Math contest on March 9th!
- **Safety** - Walkthrough with Sgt. Nelson and Lieutenant Slater. Installing privacy fencing slats on the North end along 2550 N.

FACILITIES

- Working with the health department to ensure compliance in the kitchen.
 - Walk in Fridge installed this week!
- Budgeting for carpet replacement in the Elementary building.

FUNDRAISING

- Kitchen cookbook project and soliciting businesses for donations.
- Microeconomy selling concessions at home sports games. Soliciting local businesses for donations.

UPCOMING

- February 9-12: STEAM Week
- February 11: Science Fair
- February 12: STEAM Night
- February 13: Teacher Work Day
- February 16: President's Day- No School
- February 17: Teacher Compensation Day
- February 20: Gratitude Feast
- March 13: At Home Learning Day/Deep Data Dive
- March 13: Imaginarium 6:30-9:00pm
- March 19-20: Parent Teacher Conferences
- March 26 & 27: Spring Performances
- March 30-April 3: Spring Break

Maria Montessori Academy
Policy: Instructional Materials Policy
Approved:



Purpose

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

Definitions

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

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

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

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

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

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

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

“Stakeholder” for purposes of this policy means:

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

Policy

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

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

Criteria for Instructional Materials

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

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

Selection and Approval of Instructional Materials by the Director

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

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

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

Selection and Approval of Instructional Materials by the Board

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

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

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

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

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

Purchase of Instructional Materials

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

Educator Selection of Additional Supplemental Materials or Resources

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

- (a) the educator has reviewed the supplemental materials or resources in their entirety prior to using them in the classroom;

- (b) the supplemental materials or resources meet the criteria set forth in this policy; and
- (c) the supplemental materials or resources have not previously been prohibited by the Director or the Board.

Contract Requirements

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

Sensitive Material Review Procedures

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

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

Administrative Procedures **Sensitive Material Review**

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

Sensitive Material Review Process

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

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

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

Step One – Initial Review

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

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

- (b)(i) If the School's initial determination is that the allegation presents a plausible claim that the challenged instructional material constitutes sensitive material, engage in a review of the allegations and the challenged instructional material using the objective sensitive material standards. The Director shall designate three or more individuals to conduct this review, one of which must be a School community parent (the School employees who conducted the initial review may also be designated to conduct this review); and
- (ii) If the School determines that the challenged instructional material constitutes objective sensitive material, the School shall ensure that the material remains inaccessible to students in any School setting;

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

- (c) If, and only if, the School determines that the challenged instructional material does not constitute objective sensitive material, the School shall:
 - (i) Review the allegations and the challenged instructional material under the subjective material standards to determine if an instructional material is subjective sensitive material. The Director shall designate three or more individuals to conduct this review, but at least two of the individuals must be School community parents (the individuals who conducted the objective sensitive material standards review may also be designated to conduct this review, but at least two of the individuals must be School community parents);
 - (ii) Allow student access to the challenged instructional material during the School's subjective sensitive material review if the student's parent gives consent regarding the specific challenged instructional material; and
 - (iii) If the School determines that the challenged instructional material constitutes subjective sensitive material, ensure that the material is inaccessible to students in any School setting, including the termination of the parent consent option described above.

Miscellaneous Review Rules

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

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

Communication

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

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

- (a) within 30 school days of the final determination; or
- (b) if an appeal is in process, at the conclusion of the appeal.

Appeal

A stakeholder may appeal the School's decision to the Board regarding a sensitive material review by submitting to the Board President the Sensitive Material Appeal Request Form within fourteen days of receiving the School's decision. A stakeholder may file such an

appeal regardless of whether the School removed or retained the challenged instructional material. The Board shall vote in a public board meeting to decide the outcome of a sensitive material review appeal. In the board meeting, the Board shall clearly identify:

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

Removing Instructional Materials That Constitute Sensitive Material

Removing Instructional Material if State Threshold is Met

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

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

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

Removing Instructional Material After Sensitive Material Review

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

Disposal of Instructional Material

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

- (a) physically remove the sensitive material from the School;
- (b) remove all access by students to the sensitive material;
- (c) communicate with the relevant vendors and publishers regarding the School's decision;
- (d) legally dispose of the sensitive material; and
- (e) not sell or distribute the sensitive material.

Sensitive Material Review Request Form

Information about Instructional Material Requested to be Reviewed:

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

Information about Requestor:

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

Information about Review Request:

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

Requestor's Signature: _____ Date: _____

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

Sensitive Material Appeal Request Form

Instructions:

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

Information about Requestor:

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

6) Are you a student of Maria Montessori Academy?	Yes	No
7) Are you a parent of a student of Maria Montessori Academy?	Yes	No
8) Are you an employee of Maria Montessori Academy?	Yes	No
9) Are you a board member of Maria Montessori Academy?	Yes	No

Information about Challenged Instructional Material:

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

Requestor's Signature: _____ Date: _____

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

Maria Montessori Academy
Policy: Student Conduct and Discipline Policy
Approved: November 13, 2018
Revised:
Reviewed:



1. PURPOSE, BELIEFS, AND PHILOSOPHY

1.1 Purpose

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

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

The School will promote and require:

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

1.2 Beliefs and Expectations

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

Beliefs:

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

Expectations:

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

1.3 Procedural Philosophy

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

Procedures:

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

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

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

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

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

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

Due process to protect the rights of students will include:

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

2. ENVIRONMENT

2.1 Safe School Environment

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

2.2 Discrimination Prohibited

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

3. DEFINITIONS

3.1 Suspension

For purposes of this policy, suspension 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.

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.

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 programs and activities for the period of expulsion.

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

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

3.4 Disruptive Student Behavior

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

3.5 Parent

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

3.6 Qualifying Minor

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

3.7 School Year

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

3.8 School-age Child

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

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

4.1 Suspension

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

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

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

[c] behavior or threatened behavior that poses an immediate and significant threat to the

welfare, safety, or morals of other students or School personnel or to the operation of the School;

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

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

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

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

[h] any criminal activity;

[i] any serious violation involving weapons, drugs, or the use of force, including those actions prohibited in Section 4.1.2 below, that threatens harm or causes harm to the School or School property, to a person associated with the School, or property associated with any such person, regardless of where it occurs; 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(2)(b); 20 U.S.C. § 7151

4.3.1 Any student who commits an act for which mandatory suspension or expulsion is provided under Section 4.1.2, above, involving a real or lookalike weapon, explosive, or noxious or flammable material shall be expelled from School and all School programs and activities for a period of not less than one (1) year, subject to the following:

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

[b] The CMT shall determine:

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

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

4.3.2 Students with Disabilities under IDEA and Section 504

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

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

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

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

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

4.4.2 Students with Disabilities under Section 504

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

4.4.3 Drug Testing

- [a] Any student who is reasonably suspected of violating Section 4.4 may be subject to a drug test for cause, arranged and paid for by the School.
- [b] Any student who has been suspended or expelled for a violation of Section 4.4 may be required to provide a clean drug test and evidence of completion of drug assessment and/or drug counseling programs as a condition of readmission to School. Testing and counseling required as a condition of readmission rather than for the purpose of providing justification for the initial suspension or expulsion shall be arranged and paid for by the student's parent.
- [c] Students who refuse to submit to required drug testing and counseling programs or to cooperate with School officials with respect to the sharing of appropriate information, may be expelled from the School.
- [d] Any student who is suspended or expelled for violation of Section 4.4 may be subject to random drug testing, at any time and for any reason, for a period of one year from the date of offense. If the student tests positive, he/she may be expelled from all School programs or activities. Any student who refuses consent for random drug testing under these conditions shall be expelled from all School programs or activities.

4.4.4 Students with Disabilities under IDEA

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

4.5 Gangs

For purposes of this policy, "gang" means any ongoing organization, association or group of three or more persons, whether formal or informal, having as one its primary activities the commission of criminal acts, which has a unique name or identifiable signs, symbols,

or marks, and whose members individually or collectively engage in criminal or violent behavior to persons or property, or who create an unreasonable and substantial disruption or risk of disruption of a class, activity, program, or other function of a school.

4.5.1 Gang Activity and Apparel Prohibited

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

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

4.5.2 Confiscation of Gang Items

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

4.5.3 Consultation with Law Enforcement Authorities

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

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

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

School administration has the authority to discipline students and employees for off-

campus speech that causes or threatens a substantial disruption on campus, at School activities, or causes or threatens a significant interference with a student's educational performance or involvement in School activities.

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

4.7 Possession or Use of Electronic Cigarette Products

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

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

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

5. AUTHORITY TO SUSPEND OR EXPEL

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

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

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

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

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

Regular education students may be suspended for longer than ten (10) school days and up to one (1) year or expelled in accordance with the Due Process requirements of Section 9, below.

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. However, this does not alter the effect of Section 13, below.

5.3.1 Parental Responsibility

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

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

5.3.3 The School shall contact the parent of each student under age 16 who has been 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 expelled student has expressed a desire for the student to return to the School.

5.4 Authority to Institute Change of Placement for Student with Disabilities

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

5.5 Reinstatement of Students who Have Been Suspended

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

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

6.1 Efforts to Resolve Disruptive Student Behavior Problems

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

6.1.2 Procedures for Resolving Problems. The Principal or a teacher or counselor designated by the Principal will work with students who engage in disruptive student behavior according to the procedures identified in Section 7, below, in an attempt to help

the student's behavior to improve and to prevent problems from escalating. Incidents of disruptive student behavior and attempts to resolve behavior issues will be documented. The notices of disruptive student behavior described in Section 6.2 and 6.3 below are issued at the discretion of the Principal and are not required to be issued prior to suspending or expelling a qualifying minor.

6.2 Notice of Disruptive Student Behavior

6.2.1 Authorization and Criteria. The 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

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 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, 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); or

(5) a tobacco cessation or education program if the offense is a violation of § 76-10-105; or

(6) truancy mediation; or

(ii) for prevention and early intervention youth services, as described in § 80-5-201, by the Division of Juvenile Justice and Youth Services if the minor refuses to participate in an evidence-based alternative intervention described above.

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

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

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

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

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

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

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

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

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

A continuum of intervention strategies shall be available to help students whose behavior in School repeatedly falls short of reasonable expectations. Prior to suspending a student for more than ten (10) school days or expelling a student for repeated acts of willful disobedience, defiance of authority, or disruptive behavior which are not so extreme or violent that immediate removal is warranted, good faith efforts shall be made to implement a remedial discipline plan to allow the student to remain in the School.

7.1 Before referring the student for long-term suspension, expulsion or change of

placement under this Section, School staff should demonstrate that they have attempted some or all of the following interventions:

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

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

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

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

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

8.1 The Principal shall notify the student's custodial parent of the following without delay: that the student has been suspended, the grounds for the suspension, the period of time for which the student is suspended, and the time and place for the parent to meet with the Principal to review the suspension.

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

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

8.2.2 The custodial parent is responsible to provide the School a certified copy of any court

order under Subsection 8.2.1.

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

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

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

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

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

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

9.1 The Principal shall first follow the due process procedures set forth in Section 8 above. If, after following the due process procedures in Section 8, the Principal believes that a student should be suspended for more than ten (10) school days or expelled, the Principal shall refer the matter to the CMT.

9.2 Prior to sending the referral, but in no instance longer than ten (10) school days after the suspension began, the Principal shall meet with the parent to discuss the charges against the student and the proposed discipline. A suspension may not extend beyond ten (10) school days unless the student and the student's parent have been given a reasonable opportunity to meet with the Principal and respond to the allegations and proposed disciplinary action.

9.2.1 The Principal shall also notify the non-custodial parent, if requested in writing, of the possible suspension or expulsion as outlined in section 8.2 of this policy.

9.3 The referral to the CMT shall include all relevant documentation of the student's violation(s), including any written student statements, written witness statements, evidence of an informal school hearing, and evidence of a Principal meeting with parent and written parental input, as applicable.

9.4 Notice to Student and Parent/Guardian

If the CMT determines, after considering the totality of the circumstances, that a student should be suspended for longer than ten (10) school days or expelled, the Principal shall send written notice by certified mail, return receipt requested, to the student's parent, which includes all of the following elements:

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

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

9.4.3 a statement that a due process hearing may be requested in writing within ten (10) working days of receipt of the notice;

9.4.4 a statement that, if a hearing is requested, the Board has the authority to appoint an impartial Hearing Officer(s), who may be an employee of the School;

9.4.5 a statement that the suspension or expulsion is taking effect immediately and will continue for the stated period unless a hearing is requested in a timely manner and the Hearing Officer determines otherwise;

9.4.6 the mailing date of the notice; and

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

9.5 Hearing Procedures

If a hearing is requested in response to the notice of suspension for longer than ten (10) school days or expulsion, the following procedures shall apply:

9.5.1 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

9.5.2 A written Hearing Notice shall be sent to the parent informing the parent of:

[a] the name of the Hearing Officer;

[b] the date, place, and time of the hearing;

[c] the circumstances, evidence, and issues to be discussed at the hearing;

[d] the right of all parties to present evidence;

[e] the right of all parties to cross-examine witnesses subject to the Hearing Officer's determination that this right should be limited to protect student witnesses from retaliation, ostracism or reprisal;

[f] the right of any party to appeal to the entire Board within ten (10) working days following the decision if the party disagree with the Hearing Officer's decision;

[g] the right of all parties to examine all relevant records; and

[h] the right of all parties to representation by counsel or otherwise at the hearing.

9.5.3 The Hearing Officer shall conduct the 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 Hearing Officer determines that this right should be limited to protect student witnesses from ostracism, retaliation or reprisal;
- [d] allow all parties a fair opportunity to present relevant evidence; and
- [e] issue a written decision including findings of fact and conclusions.

9.5.4 Hearing Rules

Formal Rules of Evidence do not apply to the 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 Hearing Officer;
- [d] the 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 Hearing Officer; and
- [e] parties may be represented by counsel or otherwise.

9.6 Appeals

9.6.1 Within ten (10) working days following receipt of the Hearing Officer's written decision, either party may appeal the decision, in writing, to the entire Board.

9.6.2 Within ten (10) working days following receipt of the appeal, the Board shall rule on the appeal.

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

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

10.1 Required Services

10.1.1 504 and ADA Students

When a determination is made that the conduct of a 504 or ADA student (but not a student

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

10.1.2 IDEA

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

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

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

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

10.2.1 The student carries a weapon to or possesses a weapon at School, on School premises, or to or at a School-sponsored activity; or

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

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

10.3 Change of Placement Due to Student's Serious Misconduct

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

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

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

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

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

10.4 Parental Notice

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

10.5 IEP Meetings for Manifestation Determination

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

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

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

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

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

[b] Then determines whether:

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

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

10.5.5 Determination that Behavior was not Manifestation of Disability

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

10.5.6 Determination that Behavior was Manifestation of Disability

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

10.6 IEP Meetings for Functional Behavioral Assessments

10.6.1 Post-Discipline Functional Behavioral Assessments

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

10.6.2 Pre-Discipline Behavioral Intervention Plans

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

10.7 Placement During Appeals and Stay Put

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

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

11. ADMINISTRATIVE STUDENT CONDUCT AND DISCIPLINE PLAN(S)

11.1 Elements of Plan(s)

The Principal will develop, with input from administration, instruction and support staff, students, parents, and other community members, a Student Conduct and Discipline

Plan(s). The plan(s) shall be comprehensive, clearly written, consistently enforced, and include the following elements:

- 11.1.1** written standards for student behavior expectations, including schoolwide and classroom management;
- 11.1.2** effective instructional practices for teaching student expectations;
- 11.1.3** systematic methods for reinforcing expected behaviors;
- 11.1.4** uniform and equitable methods for correcting student behavior;
- 11.1.5** procedures for re-teaching behavior expectations followed by effective, evidence-based interventions matched to student needs before suspension or court referral;
- 11.1.6** direction to determine the range of behaviors and establish the continuum of administrative procedures that may be used by School personnel to address student behavior; and
- 11.1.7** procedures for responding to reports received through the SafeUT Crisis Line under Utah Code Ann. § 53H-4-210.

11.2 Plan(s) Consistent with this Policy

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

12. EXTRACURRICULAR ACTIVITIES

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

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

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

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

14. INVESTIGATIONS

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

14.1 General Investigation Guidelines for Principal

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

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

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

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

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

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

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

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

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

14.2 Coordination with Law Enforcement

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

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

[a] conduct an investigation of alleged criminal conduct on the School premises or during a School-sponsored activity;

[b] maintain a safe and orderly educational environment; or

[c] maintain or restore order when the presence of such officers is necessary to prevent injury to persons or property.

14.2.2 Investigation of Criminal Conduct

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

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

14.2.3 Investigation Initiated by Law Enforcement Authorities

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

- [a] When law enforcement officers can show a need to do so, they shall be permitted to conduct an investigation on School grounds during School hours.
- [b] Such a need will ordinarily be shown if delay in police investigation might result in danger to a person, flight from jurisdiction by a person reasonably suspected of a crime, or destruction of evidence. In such cases:
 - (i) The officers shall be required to get prior approval of the Principal or other designated person before beginning an investigation on School premises.
 - (ii) The Principal shall document the circumstances warranting the investigation as soon as practical.

(iii) Alleged criminal behavior related to the School environment brought to the Principal's attention by law enforcement officers shall be dealt with under the provisions of Section 14.1.

(iv) Law enforcement officials (investigating School-related or student-related crimes) may not have access to student education records, aside from directory information, unless they have a subpoena or court order or permission from a parent.

14.2.4 Release of Student to Law Enforcement Official

[a] Students may not be released to law enforcement authorities voluntarily by School officials unless the student has been placed under arrest or unless the parent and the student agree to the release.

[b] When students are removed from School for any reason by law enforcement authorities, every reasonable effort shall be made to contact the student's parent immediately except in cases of child abuse and neglect. Such effort shall be documented.

[c] The Principal shall immediately notify the 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 in accordance with the School's Child Abuse and Neglect Reporting Policy.

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

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 (where practical) 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 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 shall notify the Principal within three (3) days of receiving the notification.

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

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

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

17.1.3 Upon receipt of the information about a student’s serious offense or sexual crime (whether from the President of the Board 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.

17.2 Multidisciplinary Team and Reintegration Plan

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

17.2.2 The reintegration plan shall address:

- [a] a behavioral intervention for the student;
- [b] a short-term mental health or counseling service for the student;
- [c] an academic intervention for the student; and
- [d] if the serious offense or sexual crime was directed at a School employee or another

student within the School, notification of the reintegration plan to that School employee or student and the student's parent.

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

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

17.2.5 The School shall not reintegrate a student when:

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

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

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

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

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

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

17.4 Student Discipline Records/Education Records

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

17.4.1 Disclosure of Discipline Records to Other Educators

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

17.4.2 Disclosure of Discipline Records to Other Agencies

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

parent has authorized disclosure, or a FERPA exception applies.

18. EMERGENCY SAFETY INTERVENTIONS

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

18.1 Definitions

18.1.1 “Comprehensive emergency safety intervention training” means a training required for key identified school employees that has the components described in R277-608-4(4).

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

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

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

18.1.5 “Key Identified School Employee” means a School employee who has completed foundational behavior support training and comprehensive emergency safety intervention training and has been authorized by the 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.

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

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

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

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

18.2 General Procedures

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

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

18.2.3 An ESI shall:

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

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

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

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

[c] never be used as punishment or discipline;

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

[e] be documented and reported, as required.

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

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

18.3 Students with Disabilities Receiving Special Education Services

18.3.1 Use of ESI for a student with a disability receiving specialized educational services

under IDEA or Section 504 shall be subject to all applicable state and federal laws, including LRBI policies and procedures for special education/504 programs.

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

18.4 Physical Restraint

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

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

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

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

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

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

- [a] the amount of time described in the School's ESI training program;
- [b] 30 minutes; or
- [c] when law enforcement intervenes.

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

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

18.5 Seclusion

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

18.5.2 Key Identified School Employees may use seclusion only when:

- [a] other less restrictive interventions have failed;
- [b] a staff member who is familiar to the student is actively supervising the student for the duration of the seclusion;
- [c] the student is observed at all times during the seclusion by School personnel who have received the comprehensive ESI training;
- [d] any door remains unlocked consistent with applicable fire and public safety requirements described in R392-200 and R710-4; and
- [e] the seclusion is time-limited to a maximum time of 30 minutes, per occurrence, and monitored.

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

- [a] as a behavioral intervention;
- [b] as a disciplinary practice;
- [c] for coercion, retaliation, or humiliation;
- [d] due to inadequate staffing; or

[e] for the School employee's convenience.

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

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

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

18.6 Notification of the Use of an ESI

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

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

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

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

18.7 Documentation of the Use of an ESI

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

18.7.2 In addition, upon request of a student's parent, the School shall provide the parent

with a copy of any notes or additional documentation taken during the use of the ESI, including a description of the physical space in which a seclusion occurred or the type of physical restrained that was used.

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

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

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

18.8 Emergency Safety Intervention (ESI) Committee

18.8.1 The School shall establish an ESI committee that includes:

[a] at least one administrator;

[b] at least one parent of a student enrolled in the School, appointed by the School's Principal;

[c] at least one licensed educational professional with behavior support training and knowledge in both state law and the School's conduct and discipline policies related to ESIs; and

[d] at least one other licensed educator.

18.8.2 The ESI committee shall:

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

[b] determine and recommend professional learning needs;

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

[d] ensure that each emergency incident where a School employee uses an ESI is documented in the School's student information system and reported annually to the State Superintendent of Schools through UTREx.

18.9 ESI Records and Reporting

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

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

19. CORPORAL PUNISHMENT

“Corporal punishment” means the intentional infliction of physical pain upon the body of a student as a disciplinary measure. Corporal punishment at the School is prohibited. School employees may not inflict or cause the infliction of corporal punishment upon a student. School personnel who inflict or cause the infliction of corporal punishment on a student will be subject to discipline up to and including termination. School personnel who have been disciplined for the infliction of corporal punishment upon a student may appeal the disciplinary action in accordance with the School’s Staff Grievance Policy.

20. TRAINING

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

20.2 Employees who have specific responsibilities for investigating, addressing, and resolving issues addressed in the policy shall receive annual training on this policy and related legal developments.

20.3 The Principal shall be responsible for informing students, parents, and staff of the terms of this policy and the Student Conduct and Discipline Plan(s), including the procedures outlined for investigation and resolution of violations.

21. REPORTING ON SUSPENSIONS AND EXPULSIONS

21.1 The School shall develop a consistent process to collect incident, infraction, and discipline data, including the number of days of student suspensions and expulsions.

21.2 The School shall submit all required incident, infraction, and discipline data, including suspensions and expulsions consistent with R277-484. The School shall submit any yearly and comprehensive updates no later than June 30th of each year.

21.3 The School shall compile an annual report of all out-of-school suspensions and expulsions and submit it to the Utah State Board of Education as described in Utah Code Ann. § 53G-8-205(5).

22. POLICY DISSEMINATION AND REVIEW

22.1 This policy shall be posted in a prominent location in the School 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.

January 28, 2026 Board Meeting Financial Summary

As of December 31st, we are 50% through fiscal year 2026. Please keep this in mind as we compare budget to actuals below.

On the Statement of financial position, you will notice that cash and investments are both up year over year. Both current and long-term liabilities have decreased year over year. This has led to an overall increase in both the School's fund balance and net income year over year.

Total Revenue is right on target at 50.1%; it will begin to tick upward as we draw down some of our federal funding in the next month or two.

Total expenditures are at 43.3% of budget.

Areas of the P&L that we want to discuss are those budget categories where actual expenditure exceeds the budget by more than 5%:

Budget Category	Purchased Property Services	Budget	Actual	% of Budget
Budget Sub Categories	0410 - Utility Services	11,000	6,171	56.1 %
	0422 - Snow Removal Services	6,000	1,130	18.8 %
	0423 - Custodial Services	72,500	35,214	48.6 %
	0424 - Lawn Care Services	27,000	21,108	78.2 %
	0430 - Repairs & Maintenance Services	25,000	32,550	130.2 %
	0441 - Rental of Land & Buildings	2,800	0	0.0 %
	0442 - Rental of Equipment & Vehicles	0	1,465	0.0 %
	0443 - Rental of Computers & Related Equipment	0	2,064	0.0 %
	0490 - Other Purchased Property Services	5,000	1,201	24.0 %
	Total Purchased Property Services	149,300	100,903	67.6 %

Underestimated the budgets for Utilities and Lawn Care. The lawn care will be offset somewhat by Snow Removal. Lawn care came in high and so far snow removal expense has been lower than expected.

The school has required some costly electrical work along with an unexpected water heater replacement to satisfy requirements of the anticipated school lunch program. A light pole was also damaged in an accident.

No budget was initially included for rental of equipment and vehicles and rental of computers and related equipment. This will be adjusted during the budget amendment process prior to year end.

Budget Category	Supplies & Materials	Budget	Actual	% of Budget
Budget Sub Categories	0610 - General Supplies	70,000	65,992	94.30%
	0610-001 - Furniture and Fixtures (not capitalized)	1,500	4,070	271.30%
	0610-002 - Other Food Purchases	5,500	0	0.00%
	0621 - Natural Gas	19,000	2,958	15.60%
	0622 - Electricity	50,000	27,448	54.90%
	0641 - Textbooks	28,000	6,309	22.50%
	0642 - E-Textbooks / Online Curriculum	8,000	1,995	24.90%
	0644 - Library Books	500	248	49.60%
	0650 - Supplies - Technology Related	40,000	12,050	30.10%
	0670 - Software	20,000	21,318	106.60%
	0680 - Maintenance Supplies and Materials	20,000	3,782	18.90%
	Total Supplies & Materials	262,500	146,170	55.70%

We have almost hit our initial budget for general supplies for the year. While we always expect these to be high due to all of the expenses that are incurred to start the school year, this is higher than expected. We will have to adjust the budget, but we will want to be conscientious about supplies going forward for the remainder of the year. I will also take a more detailed look through these expenses and determine if there are items that have been coded incorrectly.

While furniture and fixtures looks high, it's mainly due to the budget being relatively small, so any overage is going to look fairly extreme. Not worried about this.

Not much we can do about the cost of electricity. I will adjust the budget by \$5-10K during the budget amendment process prior to year end.

Software is high, but there is a coding error in there. I have made the adjusting journal entry, but it won't be reflected until you receive your financials next month. There was \$7,216 of expense coded to software that should have been coded to online curriculum. This will drop software to about 70% of budget, but it will increase online curriculum to more than 100% of budget. The bottom line of 55.7% will remain unchanged.

Questions/Concerns?

Financial Statements

June 30, 2025

Maria Montessori Academy

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Independent Auditor's Report

The Board of Directors
Maria Montessori Academy
North Ogden, 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 Maria Montessori 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 and schedule of revenue, expenditures, and changes in fund balance – budget and actual – general fund and notes to the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial

reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated **October 27, 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 "Eddie Bailely CPA". The signature is fluid and cursive, with "Eddie" and "Bailely" connected and "CPA" in a smaller, separate block.

Ogden, Utah
October 27, 2025

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

FINANCIAL HIGHLIGHTS

The Board of Directors (the Board) and administration of the School have diligently managed the School's finances throughout the year, ensuring a robust fiscal health despite rising expenses. Key financial metrics and trends reflect a positive trajectory for the School, driven by strategic budgeting and increased funding from state and local sources.

Maria Montessori Academy experienced a slight decline in student enrollment; however, this had no negative impact on state funding due to an increase in state allocations. The State of Utah continued its strong support of education, with the Weighted Pupil Unit (WPU) increasing by 5% and Charter School Local Replacement Funding (LRF) rising by an impressive 7.9%. The school also benefited from stable and favorable interest rates through the Public Treasurers' Investment Fund (PTIF).

Despite the minor decrease in enrollment, these increases in state funding resulted in a modest net gain in overall state revenues. This increase was less significant than the prior year primarily because fiscal year 2024 included a one-time allocation of school safety funding, which was fully utilized. No new school safety funds were allocated for fiscal year 2025.

Federal funding saw a sharp year-over-year decline of nearly 53%. The main reasons for this reduction were:

- The complete expenditure of all CARES Act (ESSER/GEERS) funds, with no remaining balances to carry into fiscal year 2025.
- The school's ineligibility for Title IA funding due to a decrease in the population of low-income students, which also led to reduced Title IIA funding.

As a result of these shifts, total revenue for the year declined by approximately \$71,000. This outcome was anticipated, given the decrease in both federal and non-MSP (Minimum School Program) state revenues. On the expense side, total expenditures fell by nearly \$174,000 year over year. The most significant reductions were in general supplies, technology-related purchases, and other miscellaneous costs. In fiscal year 2024, the school was required to return approximately \$224,000 in accumulated excess state special education funds. Since no such return was necessary in fiscal year 2025, the school's financial obligations were lower this year.

In summary, fiscal year 2025 showcased Maria Montessori Academy's financial resilience and disciplined management. While overall revenues decreased only slightly, the school maintained a conservative and thoughtful approach to spending. This combination of modest revenue growth and significant expense reduction resulted in a healthy change in fund balance of just over \$324,000.

The Board and administration remain committed to ensuring financial stability while continuing to advance the Academy's educational mission.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis serves 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 11-12 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 13-16 of this report.

Notes

The notes to the financial statements starting on page 17 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. The improvement in net position was driven by several factors:

- An increase in Weighted Pupil Unit (WPU) and Charter Local Replacement funding helped offset the impact of a slight decline in enrollment.
- The State provided additional support through increased One-Time and Other funding sources.
- Interest income rose in both the Public Treasurers' Investment Fund (PTIF) and the operating account.
- Current and Other Liabilities saw a notable decrease, as no funds were required to be returned to the State this year. In contrast, the previous year included a repayment of accumulated excess Special Education funds.
- Long-term liabilities also saw a modest decline.

	2025	2024
Assets		
Current and other assets	\$ 2,933,532	\$ 2,797,059
Capital assets	<u>9,124,463</u>	<u>9,467,459</u>
Total assets	<u><u>\$ 12,057,995</u></u>	<u><u>\$ 12,264,518</u></u>
Liabilities		
Current and other liabilities	\$ 334,194	\$ 519,783
Long-term liabilities	<u>9,727,235</u>	<u>10,024,298</u>
Total liabilities	<u><u>10,061,429</u></u>	<u><u>10,544,081</u></u>
Net Position		
Net investment in capital assets	(602,772)	(556,839)
Restricted	475,972	446,877
Unrestricted	<u>2,123,366</u>	<u>1,830,399</u>
Total net position	<u><u>\$ 1,996,566</u></u>	<u><u>\$ 1,720,437</u></u>

A portion of the School's net position is the investments in capital assets (i.e., building, land, furniture and equipment, computers, and capital improvements) and the related debt used to acquire those assets still outstanding. These capital assets provide services to students; consequently, these assets are not available for future spending. 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 relies on state and federal support for 96% of its governmental activities for the year ended June 30, 2025. The School had total revenue of \$4,941,538 and total expenses of \$4,665,409 during the year ended June 30, 2025. The School had an increase in net position of \$276,129 during the year ended June 30, 2025. The increase in net position was smaller than in the previous year, primarily due to the conclusion of COVID-19-related funding, the School's ineligibility for Title I/II funding as a result of fewer reported low-income students, and a slight decline in enrollment. Despite these challenges, a combination of increased Weighted Pupil Unit (WPU) and Charter Local Replacement Fund revenues contributed to a positive change in net position. This improvement was further supported by increases in one-time and other state funding, and higher interest income. Additionally, the School's Board and administration demonstrated fiscal responsibility and careful stewardship of available resources.

	<u>2025</u>	<u>2024</u>	<u>Change</u>
Revenue			
Program revenue			
State and federal aid	\$ 4,767,732	\$ 4,884,821	\$ (117,089)
Operating grants and contributions	27,133	11,553	15,580
Earnings on investments	104,212	85,100	19,112
Other local revenue	<u>42,461</u>	<u>31,379</u>	<u>11,082</u>
Total revenue	<u>4,941,538</u>	<u>5,012,853</u>	<u>(71,315)</u>
Expenses			
Instructional	2,568,072	2,435,025	133,047
Support services			
Students	266,137	207,739	58,398
Staff assistance	89,935	55,788	34,147
General	20,715	20,300	415
School administration	353,962	312,937	41,025
Central services	352,803	538,537	(185,734)
Operation and maintenance			
of facilities	592,266	627,515	(35,249)
Transportation	9,526	8,643	883
School food services	2,907	-	2,907
Facilities acquisition and			
construction services	-	150	(150)
Interest and other costs	<u>409,086</u>	<u>420,926</u>	<u>(11,840)</u>
Total expenses	<u>4,665,409</u>	<u>4,627,560</u>	<u>37,849</u>
Change in Net Position	<u>\$ 276,129</u>	<u>\$ 385,293</u>	<u>\$ (109,164)</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 \$2,625,805, which is an increase of \$324,061 from the prior year. Several factors contributed to the increase in the general fund balance:

- The Weighted Pupil Unit (WPU) increased by 5%, and the Charter Local Replacement Fund saw a 7.9% increase.
- Additional one-time and other funding sources were made available, supporting the School in meeting the needs of its students and teachers.
- Strong interest rates resulted in increased interest income for the School.

- The Board and administration remained conscientious and made fiscally responsible decisions throughout the year.

Expenditures for general School purposes totaled \$4,617,477, which is a decrease of \$173,773 from the prior year. Several factors contributed to the decrease in the School's expenditures:

- Purchased Property Services: There was a modest reduction in these costs, primarily due to lower-than-expected snow removal expenses and a decline in repair and maintenance needs.
- Supplies and Materials: Spending in this category dropped significantly, largely because fewer technology-related purchases were made. In the previous year, substantial technology investments were funded through School Safety and ESSER/CARES grants related to the COVID-19 pandemic. By fiscal year 2025, School Safety funding was limited, and all ESSER/CARES funds had been exhausted.
- Debt Service and Miscellaneous Expenses: These costs declined notably in fiscal year 2025, as the School was not required to return any excess Special Education (SpEd) funding to the State. In fiscal year 2024, approximately \$224,000 had to be returned after SpEd funds carried forward from previous years exceeded allowable thresholds. This excess had accumulated over more than a decade, and the State mandated its return in fiscal year 2024.

General fund salaries totaled \$2,313,944, while the associated fringe benefits of retirement, social security, unemployment, workers compensation, health, dental, and vision added \$500,739 to arrive at 61% 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 \$130,590 less than the amended budget. The amended budget was prepared using a conservative and thoughtful approach. Service contracts were negotiated effectively to ensure value. Additionally, some budgeted expenditures were either deferred to the next fiscal year for logistical reasons or ultimately not made. Overall, both the Board and Administration demonstrated a conservative, conscientious, and intentional approach to their spending.

Capital Assets

The School has invested \$12,488,511 in a wide range of capital assets, but primarily in land, building and capital improvements. The total accumulated depreciation on these assets amounts to \$3,364,048. There were capital asset additions of \$5,959 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 \$2,158,774 note payable with the United States Department of Agriculture that bears interest at 4.25%. The note matures in August 2051. The School also has a note payable with the United States Department of Agriculture totaling \$3,997,966 that bears interest at 3.25%. The note matures August 2048. The School also has a note payable with the Rural Community Assistance Corporation totaling \$3,570,495 that bears interest at 6.86%. The note matures in September 2041. The School is required to meet certain covenants including reporting requirements as defined by their notes payable agreement. See Note 4 to the financial statements for more information about long-term debt.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the School's finances and to demonstrate the School's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the School at 2505 North 200 East, North Ogden, Utah 84414, or by phone at 801-827-0150.

Maria Montessori Academy
Statement of Net Position
June 30, 2025

	<u>Governmental Activities</u>
Assets	
Cash and investments	\$ 2,490,633
Restricted cash and investments	352,782
State receivables	43,908
Federal receivables	44,754
Other receivables	1,455
Capital assets (not subject to depreciation)	960,000
Capital assets (net of accumulated depreciation)	<u>8,164,463</u>
Total assets	<u>12,057,995</u>
Liabilities	
Accounts payable	47,038
Accrued liabilities	260,689
Accrued interest	26,467
Long-term liabilities	
Due within one year - notes payable	309,848
Due in more than one year - notes payable	<u>9,417,387</u>
Total liabilities	<u>10,061,429</u>
Net Position	
Net investment in capital assets	(602,772)
Restricted for	
Special education	58,600
Professional Learning	3,952
Other state	16,000
Educator professional time	29,534
Public education capital and technology	15,104
Debt service	352,782
Unrestricted	<u>2,123,366</u>
Total net position	<u>\$ 1,996,566</u>

Maria Montessori Academy
Statement of Activities
Year Ended June 30, 2025

Functions/Programs	Program Revenue			Net Revenue (Expense) and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	
<i>Governmental activities</i>				
Instructional	\$ 2,568,072	\$ -	\$ 2,830,462	\$ 262,390
Support services				
Students	266,137	-	-	(266,137)
Staff assistance	89,935	-	-	(89,935)
General	20,715	-	-	(20,715)
School administration	353,962	-	-	(353,962)
Central services	352,803	-	-	(352,803)
Operation and maintenance				
of facilities	592,266	-	-	(592,266)
Transportation	9,526	-	-	(9,526)
School food services	2,907	-	-	(2,907)
Interest and other costs	409,086	-	-	(409,086)
 Total Governmental Activities	 \$ 4,665,409	 \$ -	 \$ 2,830,462	 (1,834,947)
 General Revenue				
Grants and contributions not restricted to specific programs				
State aid				1,964,403
Local revenue				24,395
Interest earnings				104,212
Miscellaneous				18,066
 Total general revenue	 			 2,111,076
 Change in Net Position				 276,129
 Net Position, Beginning of Year				 1,720,437
 Net Position, End of Year				 \$ 1,996,566

Maria Montessori Academy
Balance Sheet – Governmental Funds
June 30, 2025

	<u>General</u>
Assets	
Cash and investments	\$ 2,490,633
Restricted cash and investments	352,782
State receivables	43,908
Federal receivables	44,754
Other receivables	<u>1,455</u>
 Total assets	 <u>\$ 2,933,532</u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 47,038
Accrued liabilities	<u>260,689</u>
 Total liabilities	 <u>307,727</u>
Fund Balance	
Restricted for	
Special education	58,600
Professional Learning	3,952
Other state	16,000
Educator professional time	29,534
Public education capital and technology	15,104
Debt service	352,782
Unassigned	<u>2,149,833</u>
 Total fund balance	 <u>2,625,805</u>
	 <u>\$ 2,933,532</u>

Maria Montessori Academy

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

June 30, 2025

Total Fund Balance - Governmental Funds \$ 2,625,805

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

Costs of capital assets	12,488,511
Depreciation expense to date	<u>(3,364,048)</u>
	9,124,463

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	
Notes payable	(9,727,235)
Accrued interest	<u>(26,467)</u>
	<u>(9,753,702)</u>
Net Position	<u>\$ 1,996,566</u>

Maria Montessori Academy

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

	General
Revenue	
State aid	\$ 4,654,274
Federal aid	113,458
Earnings on investments	104,212
School fees	21,565
Other local sources	<u>48,029</u>
Total revenue	<u>4,941,538</u>
Expenditures	
Instructional	<u>2,568,072</u>
Support services	
Students	266,137
Staff assistance	89,935
General	20,715
School administration	353,962
Central services	352,803
Operation and maintenance of facilities	243,311
Transportation	<u>9,526</u>
Total support services	<u>1,336,389</u>
Non instructional	
School food services program	2,907
Capital outlay	<u>5,959</u>
Total non instructional	<u>8,866</u>
Debt service	
Principal	297,063
Interest and other costs	<u>407,087</u>
Total debt service	<u>704,150</u>
Total expenditures	<u>4,617,477</u>
Net Change in Fund Balance	324,061
Fund Balance, Beginning of Year	<u>2,301,744</u>
Fund Balance, End of Year	<u>\$ 2,625,805</u>

Maria Montessori Academy

Reconciliation of Governmental Funds Statement of Revenue, Expenditures,

and Changes in Fund Balance to the Statement of Activities

Year Ended June 30, 2025

Total Net Change in Fund Balance - Governmental Funds \$ 324,061

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

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

Capital outlay	5,959
Depreciation expense	(348,955)
	<hr/>
	(342,996)

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

Repayment of notes payable principal	297,063
Change in accrued interest	(1,999)
	<hr/>
	295,064
Change in Net Position of Governmental Activities	<hr/>
	\$ 276,129

Note 1 - Summary of Significant Accounting Policies

Maria Montessori Academy (the School) was formed in 2009 and is a nonprofit institution, organized under the nonprofit corporation laws of the State of Utah. The School was organized for the purpose of providing students with a safe, challenging, and individualized learning environment that will help them achieve their potential and become confident, competent, productive, and responsible young adults who possess the knowledge, skills, attitude, and character necessary to succeed in high school, post-secondary education, and ultimately in employment and community settings. The School provides the following activities: education, encompassing instruction, student and staff support activities, and facilities maintenance and operation. Supporting services include general and administrative services which are overall entity-related administrative costs.

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

Financial Reporting Entity

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

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

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

Governmental Funds

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

Governmental funds include:

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

Measurement Focus and Basis of Accounting

Government-Wide Financial Statements (GWFS)

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

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

Program Revenue

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

Fund Financial Statements

Governmental Funds

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

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

Revenue

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

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

Expenditures

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

Restricted Cash and Investments

Cash and investments restricted for debt service is cash and investments set aside for notes 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 certain 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 \$1,500. The cost of normal maintenance and repairs not adding to the value of the asset or materially extending asset lives are not capitalized. Straight-line depreciation is used based on the following estimated useful lives:

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

Long-Term Liabilities

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

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

Restricted Net Position

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

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

Imposed by law through constitutional provisions or enabling legislation.

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

Fund Balances of Fund Financial Statements

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

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

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

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

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

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

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

Grants and Other Intergovernmental Revenue

Federal and state reimbursement-type grants are recorded as intergovernmental revenue when the related expenditures/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			
			Investment Maturities
	Rating	Fair Value	
Insured		\$ 250,000	
Uninsured and not collateralized		<u>740,599</u>	
 Total balance of deposits		<u>\$ 990,599</u>	
 Investments			
PTIF	Unrated	\$ 1,852,816	Less than 1 year
 Total cash and investments		<u>\$ 2,843,415</u>	

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

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

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

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

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

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

Fair Value of Investments

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

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

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

	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
	<u>Total</u>	<u>Total</u>	<u>Total</u>
June 30, 2025			
PTIF	\$ 1,852,816	\$ -	\$ 1,852,816

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	\$ 960,000	\$ -	\$ -	\$ -	\$ 960,000
Construction in progress	22,801	-	-	(22,801)	-
Total capital assets, not subject to depreciation	<u>982,801</u>	-	-	(22,801)	<u>960,000</u>
Capital assets being depreciated					
Building	10,852,433	-	-	-	10,852,433
Furniture and equipment	26,324	5,959	(21,619)	11,851	22,515
Computers	224,285	-	(11,487)	10,950	223,748
Capital improvements	429,815	-	-	-	429,815
Total capital assets being depreciated	<u>11,532,857</u>	<u>5,959</u>	<u>(33,106)</u>	<u>22,801</u>	<u>11,528,511</u>
Less accumulated depreciation for					
Building	(2,796,726)	(278,267)	-	-	(3,074,993)
Furniture and equipment	(28,589)	(2,648)	21,619	-	(9,618)
Computers	(65,110)	(49,035)	11,487	-	(102,658)
Capital improvements	(157,774)	(19,005)	-	-	(176,779)
Total accumulated depreciation	<u>(3,048,199)</u>	<u>(348,955)</u>	<u>33,106</u>	<u>-</u>	<u>(3,364,048)</u>
Total capital assets, subject to depreciation	<u>8,484,658</u>	<u>(342,996)</u>	<u>-</u>	<u>-</u>	<u>8,164,463</u>
Total capital assets, net	<u>\$ 9,444,658</u>	<u>\$ (342,996)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,124,463</u>

Depreciation 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
Notes payable	<u>\$ 10,024,298</u>	<u>\$ -</u>	<u>\$ (297,063)</u>	<u>\$ 9,727,235</u>	<u>\$ 309,848</u>

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

Promissory note issued by the United States Department of Agriculture and had an original issue amount of \$2,604,000. The note bears interest at 4.25%. The note requires monthly payments of principal and interest of \$11,406 through August 2051. The proceeds were used to purchase a school building.	\$ 2,158,774
Promissory note issued by the United States Department of Agriculture and had an original issue amount of \$4,700,000. The note bears interest at 3.25%. The note requires monthly payments of principal and interest of \$20,492 through August 2048. The proceeds were used to purchase a school building.	3,997,966
Promissory note issued by the Rural Community Assistance Corporation and had an original issue amount of \$4,866,000. The note bears interest at 6.86%. The note requires monthly payments of principal and interest of \$31,917 through September 2041. The proceeds were used to purchase a school building.	3,570,495
	<u><u>\$ 9,727,235</u></u>

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	\$ 309,848	\$ 394,303	\$ 704,151
2027	323,202	380,949	704,151
2028	337,154	366,997	704,151
2029	351,730	352,421	704,151
2030	366,960	337,191	704,151
2031 - 2035	2,068,795	1,425,178	3,493,973
2036 - 2040	2,580,743	940,011	3,520,754
2041 - 2045	1,910,464	431,916	2,342,380
2046 - 2050	1,322,818	138,036	1,460,854
2051 - 2052	155,521	4,165	159,686
 Total	 <u><u>\$ 9,727,235</u></u>	 <u><u>\$ 4,771,167</u></u>	 <u><u>\$ 14,498,402</u></u>

Note 5 - Concentrations

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

Note 6 - Benefit Plan

The School has a defined contribution retirement plan covering all full-time, salaried employees. The plan is administered by Helpside, an outsourcing company that the School has contracted with to perform its payroll and retirement functions. Eligible employees may contribute into an account at their option and discretion. The School does not match employee contributions.

Required Supplementary Information
June 30, 2025
Maria Montessori Academy

Maria Montessori Academy

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenue				
State aid	\$ 4,605,816	\$ 4,663,997	\$ 4,654,274	\$ (9,723)
Federal aid	114,087	77,000	113,458	36,458
Earnings on investments	84,000	105,000	104,212	(788)
School fees	17,450	26,465	21,565	(4,900)
Other local sources	19,391	42,035	48,029	5,994
Total revenue	4,840,744	4,914,497	4,941,538	27,041
Expenditures				
Instructional	2,408,832	2,570,082	2,568,072	2,010
Support services				
Students	394,483	358,496	266,137	92,359
Staff assistance	92,157	86,206	89,935	(3,729)
General	20,300	20,300	20,715	(415)
School administration	503,473	378,462	353,962	24,500
Central services	298,908	348,243	352,803	(4,560)
Operation and maintenance of facilities	321,134	261,508	243,311	18,197
Transportation	10,043	11,500	9,526	1,974
Total support services	1,640,498	1,464,716	1,336,389	128,327
Non instructional				
School food services program	69	69	2,907	(2,838)
Capital outlay	-	-	5,959	5,959
Total non instructional	69	69	8,866	3,121
Debt service				
Principal	305,000	305,000	297,063	7,937
Interest and other costs	408,000	408,200	407,087	1,113
Total debt service	713,000	713,200	704,150	9,050
Total expenditures	4,762,399	4,748,067	4,617,477	130,590
Net Change in Fund Balance	\$ 78,345	\$ 166,430	\$ 324,061	\$ 157,631

Note 1 - Basis of Budgeting

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

1. The School's Director is appointed as the budget officer. Before June 1 of each year, the budget officer shall prepare a tentative budget, with supporting documentation, to be submitted to the Board.
2. The tentative budget and supporting documents shall include the following items:
 - a. The revenue and expenditures of the preceding fiscal year,
 - b. The estimated revenue and expenditures of the current fiscal year,
 - c. A detailed estimate of the essential expenditures for all the purposes for the next succeeding fiscal year, and
 - d. The estimated financial condition of the School at the close of the fiscal year.
3. The tentative budget shall be filed with the School's Director 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

Maria Montessori 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
Maria Montessori Academy
North Ogden, 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 Maria Montessori Academy (the School), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the School's basic financial statements and the related notes to the financial statements and have issued our report thereon dated October 27, 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 "Eddie Baily CPA". The signature is fluid and cursive, with "Eddie" and "Baily" connected and "CPA" in a smaller, separate block.

Ogden, Utah
October 27, 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
Maria Montessori Academy
North Ogden, Utah

Report on Compliance

We have audited Maria Montessori 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 "Eddie Baily CPA". The signature is fluid and cursive, with "Eddie" and "Baily" connected and "CPA" in a smaller, separate block.

Ogden, Utah
October 27, 2025



December 5, 2025

To the Board of Directors
Maria Montessori Academy
Syracuse, Utah

We have audited the financial statements of Maria Montessori Academy as of and for the year ended June 30, 2025, and have issued our report thereon dated October 27, 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 April 7, 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 Maria Montessori 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 Maria Montessori 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 Maria Montessori 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 Maria Montessori Academy's major federal program compliance, is to express an opinion on the compliance for each of Maria Montessori 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 Maria Montessori 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 October 27, 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 5, 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 Maria Montessori 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 unidentified 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 December 5, 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 Maria Montessori 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 Maria Montessori Academy's auditors.

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

A handwritten signature in black ink that reads "Ede Bally L.L.P." The signature is fluid and cursive, with "Ede" and "Bally" connected, and "L.L.P." in a smaller, more formal script.

Ogden, Utah

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

Maria Montessori Academy

Maria Montessori Academy
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June 30, 2025

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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
Maria Montessori Academy
North Ogden, 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 Maria Montessori Academy (the School), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the School's basic financial statements and the related notes to the financial statements and have issued our report thereon dated October 27, 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.

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

Ogden, Utah
October 27, 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
Maria Montessori Academy
North Ogden, Utah

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Maria Montessori 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 each of 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 the 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 each 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 October 27, 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 5, 2025

Maria Montessori Academy
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Financial Assistance Listing</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
<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	\$ 100,593
Special Education Preschool Grants	84.173	H173A240092	2,708
Total Special Education Cluster			<u>103,301</u>
Supporting Effective Instruction State Grants	84.367	S367A220042	157
Student Support and Academic Enrichment Program	84.424	S424A230046	<u>10,000</u>
Total U.S. Department of Education			<u>113,458</u>
<u>U.S. Department of Agriculture</u>			
Community Facilities Loans and Grants	10.766	N/A	<u>6,314,748</u>
Total U.S. Department of Agriculture			<u>6,314,748</u>
Total Federal Financial Assistance			<u>\$ 6,428,206</u>

Maria Montessori Academy
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Maria Montessori 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 Maria Montessori Academy, it is not intended to and does not present the financial position, changes in net position, or changes in fund balance of Maria Montessori 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 Organization has not elected to use the 10% de minimis cost rate.

Note 4 - Loan Programs

Expenditures reported in this schedule consist of the beginning of the year outstanding loan balance plus advances made on the loan during the year. The outstanding balance at June 30, 2025 was \$6,156,740.

Maria Montessori Academy
Schedule of Findings and Questioned Costs
Year Ended June 30, 2025

Section I – Summary of Auditor's Results

FINANCIAL STATEMENTS

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

FEDERAL AWARDS

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

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>Federal Financial Assistance Listing</u>
Community Facilities Loans and Grants Cluster	10.766
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

Maria Montessori Academy
Schedule of Findings and Questioned Costs
Year Ended June 30, 2025

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None



October 27, 2025

To the Board of Directors
Maria Montessori Academy
2505 North 200 East
North Ogden, Utah 84414

We have audited the financial statements of Maria Montessori Academy as of and for the year ended June 30, 2025, and have issued our report thereon dated October 27, 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 Maria Montessori Academy solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

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

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated October 27, 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 Maria Montessori Academy is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Accounting Estimates and Related Disclosures

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

Financial Statement Disclosures

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

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. There were no uncorrected or corrected misstatements identified as a result of our audit procedures.

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

Overstatement of accounts payable	\$17,302
Overstatement of management services expenses	(\$17,302)

The effect of these uncorrected misstatements as of and for the year ended June 30, 2025, is an understatement of net position and the change in net position of \$17,302.

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 Maria Montessori Academy's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

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

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

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated October 27, 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 Maria Montessori Academy, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Maria Montessori Academy's auditors.

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



Ogden, Utah

January 28, 2026 Board Meeting Financial Summary

As of December 31st, we are 50% through fiscal year 2026. Please keep this in mind as we compare budget to actuals below.

On the Statement of financial position, you will notice that cash and investments are both up year over year. Both current and long-term liabilities have decreased year over year. This has led to an overall increase in both the School's fund balance and net income year over year.

Total Revenue is right on target at 50.1%; it will begin to tick upward as we draw down some of our federal funding in the next month or two.

Total expenditures are at 43.3% of budget.

Areas of the P&L that we want to discuss are those budget categories where actual expenditure exceeds the budget by more than 5%:

Budget Category	Purchased Property Services	Budget	Actual	% of Budget
Budget Sub Categories	0410 - Utility Services	11,000	6,171	56.1 %
	0422 - Snow Removal Services	6,000	1,130	18.8 %
	0423 - Custodial Services	72,500	35,214	48.6 %
	0424 - Lawn Care Services	27,000	21,108	78.2 %
	0430 - Repairs & Maintenance Services	25,000	32,550	130.2 %
	0441 - Rental of Land & Buildings	2,800	0	0.0 %
	0442 - Rental of Equipment & Vehicles	0	1,465	0.0 %
	0443 - Rental of Computers & Related Equipment	0	2,064	0.0 %
	0490 - Other Purchased Property Services	5,000	1,201	24.0 %
	Total Purchased Property Services	149,300	100,903	67.6 %

Underestimated the budgets for Utilities and Lawn Care. The lawn care will be offset somewhat by Snow Removal. Lawn care came in high and so far snow removal expense has been lower than expected.

The school has required some costly electrical work along with an unexpected water heater replacement to satisfy requirements of the anticipated school lunch program. A light pole was also damaged in an accident.

No budget was initially included for rental of equipment and vehicles and rental of computers and related equipment. This will be adjusted during the budget amendment process prior to year end.

Budget Category	Supplies & Materials	Budget	Actual	% of Budget
Budget Sub Categories	0610 - General Supplies	70,000	65,992	94.30%
	0610-001 - Furniture and Fixtures (not capitalized)	1,500	4,070	271.30%
	0610-002 - Other Food Purchases	5,500	0	0.00%
	0621 - Natural Gas	19,000	2,958	15.60%

0622 - Electricity	50,000	27,448	54.90%
0641 - Textbooks	28,000	6,309	22.50%
0642 - E-Textbooks / Online Curriculum	8,000	1,995	24.90%
0644 - Library Books	500	248	49.60%
0650 - Supplies - Technology Related	40,000	12,050	30.10%
0670 - Software	20,000	21,318	106.60%
0680 - Maintenance Supplies and Materials	20,000	3,782	18.90%
Total Supplies & Materials	262,500	146,170	55.70%

We have almost hit our initial budget for general supplies for the year. While we always expect these to be high due to all of the expenses that are incurred to start the school year, this is higher than expected. We will have to adjust the budget, but we will want to be conscientious about supplies going forward for the remainder of the year. I will also take a more detailed look through these expenses and determine if there are items that have been coded incorrectly.

While furniture and fixtures looks high, it's mainly due to the budget being relatively small, so any overage is going to look fairly extreme. Not worried about this.

Not much we can do about the cost of electricity. I will adjust the budget by \$5-10K during the budget amendment process prior to year end.

Software is high, but there is a coding error in there. I have made the adjusting journal entry, but it won't be reflected until you receive your financials next month. There was \$7,216 of expense coded to software that should have been coded to online curriculum. This will drop software to about 70% of budget, but it will increase online curriculum to more than 100% of budget. The bottom line of 55.7% will remain unchanged.

Questions/Concerns?