



Learning through the Arts

Board Meeting Materials

Board Mission Statement

AS BOARD MEMBERS, WE AGREE AND UPHOLD THE FOLLOWING STATEMENTS AS OUR MISSION:

- ★ **WE WILL GOVERN, NOT MANAGE THE SCHOOL DIRECTOR OR EMPLOYEES.**
- ★ **WE WILL MAKE ARTS INTEGRATION A KEY ELEMENT OF OUR SCHOOL.**
- ★ **WE WILL MAINTAIN A STABLE AND WORKABLE FINANCIAL BUDGET.**
- ★ **WE WILL SPEAK AS ONE VOICE.**

February 5, 2026

Syracuse Arts Academy

Board of Directors Meeting Agenda

Thursday, February 5, 2026

Location: North Campus, 357 S 1550 W, Syracuse, UT 84075



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

SAA Mission Statement

The purpose of Syracuse Arts Academy is to develop respectful, confident citizens in a solid educational environment enriched by artistic expression.

Agenda

2025-2026 Board Vision Plan

CTE/CCA Pathway Funding Access Policy Project
Lunch & SpEd Budget Management
Close Specific Curriculum & Learning Gaps
Build a Business Case for Phased-In Campus Expansions
Engaging Externally

5:30 PM – INTRODUCTORY ITEMS (5 minutes)

- Welcome & Roll Call – Mary Johnston
 - Board Mission – Art Hansen
 - School Mission – Rene Dreiling

5:35 PM – PUBLIC COMMENT (Comments will be limited to 3 minutes each)

5:35 PM – REPORTS

- Eide Bailly
 - [Present FY25 Financial Audit](#) – Ken Jeppessen (10 minutes)
- Board of Directors
 - Update on School Bonding – Brad Taylor/Mary Johnston (10 minutes)
 - [Financial Update](#) – Rene Dreiling/Jon McQueary (2 minutes)
- Administration
 - State of the School – Kellie Mudrow (20 minutes)
 - [Update on Costco Construction](#)
 - [Current Enrollment](#)
 - [School LAND Trust FY25 Final Reports](#)
 - Celebrations!

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

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

6:17 PM – BOARD TRAINING

- School LAND Trust Training Assurances – Mary Johnston (2 minutes)
- [Annual Open and Public Meetings Act Training](#) – Platte Nielson (10 minutes)

6:29 PM – CONSENT ITEMS

- [December 18, 2025, Board Meeting Minutes](#)
- [2026-2027 Amended School Calendar \(Kindergartener Schedule Only\)](#)

6:30 PM – VOTING ITEMS

- [Antelope Campus Flooring Replacement](#) – Kellie Mudrow (2 minutes)
- [Helpline Professional Employer Agreement](#) – Platte Nielson (2 minutes)
- [Amend Student Conduct & Discipline Policy](#) – Platte Nielson (2 minutes)

6:36 PM – DISCUSSION ITEMS

- Calendaring Items – ALL (5 minutes)
 - Next Pre-Board Meeting on March 12th
 - Next Board Meeting on March 26th
 - NCSC26 New Orleans, LA June 24-26 (Wed-Fri) – Early Registration deadline is February 17th

6:41 PM – CLOSED SESSION to discuss the character, professional competence, or physical or mental health of an individual and/or to discuss deployment of security personnel, devices, or systems pursuant to Utah Code 52-4-205(1)(a) & (f) [IF NEEDED]

6:41 PM – ADJOURN

SAA UPCOMING CALENDAR ITEMS

April

Board Vacancies
Schedule A
Landscaping RFP
2025-2026 School Fees [1st Public Comment Period & Notice to Parents]
Amended Fee Waiver Policy
School LAND Trust Plans [Due May 1]
Positive Behavior Plan [*this can be emailed*]
Director Evaluation
Director Bonus/Salary
NEW Curriculum Purchases [2 Public Comment Periods Required]
Title IX Athletics Reporting [if you have athletics in your Jr. High]

May

2025-2026 School Fees [2nd Public Comment Period]
2025-2026 TSSA Plan
Audit Engagement Letters
Property & Liability Insurance Renewal

June

2024-2025 Final Amended Budget
2025-2026 Annual Budget
Ratify Board Members & Terms
Ratify Board Officers
2025-2026 Board Meeting Schedule
Mental Health Screening Determination (*if changing*)
Annual PPP Training & Review
Fraud Risk Assessment/Ethical Behavior

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Review Board Communication Guidelines
Review Board Member Expectations/Board Member Agreement
Ratify Lead Director & Employment Agreement
Sex Education Instruction Committee [Due Aug 1]
Elevator Services [*Schindler Exp. Aug 31, 2026*]

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

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



November 19, 2025

The Board of Directors
Syracuse Arts Academy
Syracuse, Utah 84075

We have audited the financial statements of Syracuse Arts Academy as of and for the year ended June 30, 2025, and have issued our report thereon dated November 19, 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 system of internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of Syracuse Arts 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 Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated November 19, 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 is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School are described 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 judgement.

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

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

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Syracuse Arts Academy 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 and circumstances that affect the form and content of the auditor's report.

Representations Requested from Management

We have requested certain written representations from management that are included in the management representation letter dated November 19, 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 Syracuse Arts 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 Syracuse Arts Academy's auditors.

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

Eide Bailly LLP

Ogden, Utah

Financial Statements
June 30, 2025

Syracuse Arts Academy

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Independent Auditor's Report

The Board of Directors
Syracuse Arts Academy
Syracuse, 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 Syracuse Arts Academy (the School) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of revenue, expenditures, and changes in fund balance – budget and actual – general fund and notes to the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2025, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

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

Ogden, Utah
November 19, 2025

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

FINANCIAL HIGHLIGHTS

Enrollment at the School declined slightly in fiscal year 2025, with a total of 1,718 students, which is close to the enrollment cap of 1,751. Strong enrollment reflects the School's commitment to providing quality education and maintaining a supportive learning environment.

The State of Utah has continued to invest significantly in K-12 education, evidenced by a 5% increase in the Weighted Pupil Unit (WPU) and an approximately 7.9% increase in the Local Replacement Fund (LRF). Overall, state funding increased by an impressive 7.3%. Notable initiatives include an increase in funding for teacher pay increases through the Educator Salary Adjustment, additional School Safety Funds aimed at enhancing security measures, and an increase in dedicated resources for developing a more robust computer science curriculum.

The financial position has been positively impacted by steady interest rates linked to the Public Treasurers' Investment Fund (PTIF) accounts. Alongside ongoing federal program funding, the School completely utilized remaining federal COVID relief funds, allowing the School to address some immediate needs while planning for long-term improvements.

Investment in technology and human capital remains a priority, ensuring that the School remains competitive with surrounding schools.

Construction was completed on a new storage building at the North Campus, aimed at optimizing space utilization. Additionally, the School began construction on the new South Campus. It will allow the School to expand into a new geographic area and increase enrollment. The new location opened in August of 2025. The new building will be able to accommodate approximately 725 new students, although enrollment is not expected to reach capacity for 2 to 3 years.

The School increased salaries to keep and attract employees and remain competitive with the local school district.

The School nearly doubled their computer science funding year over year, which has enabled it to offer students access to additional equipment and resources and provide enhanced learning opportunities.

Expenditures decreased substantially compared to last year, primarily due to a nearly \$2,000,000 decrease in construction-related expenses. The Jr. High expansion was completed in fiscal year 2024, and the North Campus storage building was started in fiscal year 2024.

Overall, the School had a solid year financially, and they are budgeting and spending funds in accordance with their strategic plan

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Government-Wide Financial Statements (GWFS)

The GWFS (i.e., Statement of Net Position and Statement of Activities) provide 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 School continues to receive and utilize funds from federal and state sources which helps fulfill the School's educational mission and vision.

	2025	2024
Assets		
Current and other assets	\$ 13,877,293	\$ 12,297,669
Capital assets	33,580,912	33,748,559
Total assets	<u>\$ 47,458,205</u>	<u>\$ 46,046,228</u>
Liabilities		
Current and other liabilities	\$ 2,555,640	\$ 1,815,652
Long-term liabilities	33,763,463	34,658,757
Total liabilities	<u>36,319,103</u>	<u>36,474,409</u>
Net Position		
Net investment in capital assets	(182,551)	(910,198)
Restricted	3,547,295	3,395,295
Unrestricted	7,774,358	7,086,722
Total net position	<u>\$ 11,139,102</u>	<u>\$ 9,571,819</u>

A portion of the School's net position is the investments in capital assets (i.e., buildings, land, audio and visual materials, furniture and equipment, computers, software, capital improvements and construction in progress) 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 95% of its governmental activities for the year ended June 30, 2025. The School had total revenue of \$22,293,082 and total expenses of \$20,725,799, during the year ended June 30, 2025. The School had an increase in net position of \$1,567,283 during the fiscal year ended June 30, 2025. There were a few key drivers behind the increase in net position. First, the 5% increase in the WPU and a 7.9% increase in the LRF. Second, the state provided new funds to cover new programs and initiatives. Third, the utilization of remaining COVID funds. Fourth, the School earned significant PTIF interest income due to favorable and steady interest rates. Overall total revenue increased by more than \$1.1 million.

On the expense side, while Operations and Maintenance expenses saw a sizeable increase – primarily due to increased supplies and materials expense along with an increase in depreciation expense. School administration expenses increased primarily due to the School preparing to open the new South Campus in fiscal year 2026. This led to a significant increase in salaries and benefits. Instructional expenses decreased due to changes in assignments, classification, hours worked, etc. In the aggregate, total expenses increased approximately \$67,000.

	<u>2025</u>	<u>2024</u>	<u>Change</u>
Revenue			
Program revenue			
State and federal aid	\$ 21,213,470	\$ 19,883,115	\$ 1,330,355
Charges for services	374,003	358,536	15,467
Operating grants and contributions	35,330	61,771	(26,441)
Earnings on investments	538,154	570,359	(32,205)
Other local revenue	132,125	286,131	(154,006)
Total revenue	<u>22,293,082</u>	<u>21,159,912</u>	<u>1,133,170</u>
Expenses			
Instructional	10,551,635	10,896,734	(345,099)
Support services			
Students	1,124,445	1,211,164	(86,719)
Staff assistance	872,158	921,528	(49,370)
General	14,980	9,318	5,662
School administration	1,780,869	1,537,498	243,371
Central services	1,025,521	1,167,006	(141,485)
Operation and maintenance of facilities	2,666,780	2,068,146	598,634
Transportation	50,338	68,276	(17,938)
School food services	1,146,408	1,209,499	(63,091)
Building acquisition and construction	29,016	6,328	22,688
Interest and other costs	1,463,649	1,562,993	(99,344)
Total expenses	<u>20,725,799</u>	<u>20,658,490</u>	<u>67,309</u>
Change in Net Position	<u>\$ 1,567,283</u>	<u>\$ 501,422</u>	<u>\$ 1,065,861</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 \$11,629,039, which is an increase of \$832,109 from the prior fiscal year. The increase can primarily be attributed to an increase in the WPU of 5% and an increase in the LRF of 7.9%. Total State funding was up nearly \$1.4 million from the prior year.

Expenditures for general School purposes totaled \$21,460,973, which is a decrease of \$1,708,019 from the prior year. The decrease can be attributed to several factors listed below:

1. Construction and Property Expenditures: Purchased property services expenses decreased substantially compared to last year, primarily due to a nearly \$2,000,000 decrease in construction-related expenses. The Jr. High expansion was completed in fiscal year 2024, and the North Campus storage building was started in fiscal year 2024.
2. Supplies and Materials related expenses decreased by more than \$200,000 from the prior year. However, it is noted that there was a significant increase in property related expenses as the School prepared to open the new South Campus in fiscal year 2026.
3. Purchased professional and technical services, other purchases services, debt service and other costs all decreased by a nominal amount, but in the aggregate these changes had a positive impact on the School's ending fund balance.

General fund salaries totaled \$10,779,883, while the associated fringe benefits of retirement, social security, unemployment, workers compensation, health, dental, and vision added \$3,296,784 to arrive at 66% 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 \$2,040,027 less than the amended budget. The amended budget was prepared with a conservative approach. While this difference is larger than normal, it is due to the amount and nature of the expenditures that were being planned for as part of the South Campus expansion and capital projects that were undertaken at the North and Antelope campuses to make improvements to their playground facilities. It was initially anticipated that some of these expenses would be incurred in fiscal year 2025, but many were delayed until the beginning of fiscal year 2026 for logistical reasons.

Capital Assets

The School has invested \$44,210,429 in a wide range of capital assets, but primarily in land, buildings, and capital improvements. The total accumulated depreciation on these assets amounts to \$10,629,517. There were capital asset additions of \$1,428,528 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 Series 2017 bonds, net of unamortized premium, with a financial institution serving as trustee, totaling \$26,532,946, with rates ranging from 4.00% to 5.00%. The bonds mature in April 2047. The School also has Series 2022 bonds, net of unamortized discount, with a financial institution serving as trustee, totaling \$7,230,517, with rates ranging from 2.25% to 4.00%. The School is required to meet certain covenants, including debt coverage and cash available as defined, by their bonds payable agreements. The bonds mature in April 2052. See Note 4 to the basic financial statements for more information about long-term debt.

Requests for Information

This financial report is designed to provide 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 2893 West 1700 South, Syracuse, Utah 84075, or by phone at 801-779-2066.

Syracuse Arts Academy
Statement of Net Position
June 30, 2025

	<u>Governmental Activities</u>
Assets	
Cash and investments	\$ 9,793,610
Restricted cash and investments	3,432,963
State receivables	532,607
Federal receivables	10,000
Other receivables	4,542
Prepaid expenses	103,571
Capital assets (not subject to depreciation)	5,411,044
Capital assets (net of accumulated depreciation)	<u>28,169,868</u>
Total assets	<u>47,458,205</u>
Liabilities	
Accounts payable	954,864
Accrued liabilities	1,293,390
Accrued interest	307,386
Long-term liabilities	
Due within one year - bonds payable	825,000
Due in more than one year - bonds payable	<u>32,938,463</u>
Total liabilities	<u>36,319,103</u>
Net Position	
Net investment in capital assets	(182,551)
Restricted for	
Suicide prevention	5,456
Professional Learning	20,951
Other state	28,059
Educator professional time	59,866
Debt service	3,432,963
Unrestricted	<u>7,774,358</u>
Total net position	<u><u>\$ 11,139,102</u></u>

Syracuse Arts Academy
Statement of Activities
Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenue		Net Revenue (Expense) and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
<i>Governmental activities</i>				
Instructional	\$10,551,635	\$ -	\$ 12,268,335	\$ 1,716,700
Support services				
Students	1,124,445	-	-	(1,124,445)
Staff assistance	872,158	-	-	(872,158)
General	14,980	-	-	(14,980)
School administration	1,780,869	-	-	(1,780,869)
Central services	1,025,521	-	-	(1,025,521)
Operation and maintenance of facilities	2,666,780	-	-	(2,666,780)
Transportation	50,338	-	-	(50,338)
School food services	1,146,408	374,003	304,232	(468,173)
Building acquisition and construction	29,016	-	-	(29,016)
Interest and other costs	1,463,649	-	-	(1,463,649)
Total Governmental Activities	<u>\$20,725,799</u>	<u>\$ 374,003</u>	<u>\$ 12,572,567</u>	<u>(7,779,229)</u>
General Revenue				
Grants and contributions not restricted to specific programs				
State aid				8,676,233
Local revenue				132,125
Earnings on investments				<u>538,154</u>
Total general revenue				<u>9,346,512</u>
Change in Net Position				1,567,283
Net Position, Beginning of Year				<u>9,571,819</u>
Net Position, End of Year				<u>\$ 11,139,102</u>

Syracuse Arts Academy
Balance Sheet – Governmental Funds
June 30, 2025

	<u>General</u>
Assets	
Cash and investments	\$ 9,793,610
Restricted cash and investments	3,432,963
State receivables	532,607
Federal receivables	10,000
Other receivables	4,542
Prepaid expenses	<u>103,571</u>
Total assets	<u><u>\$ 13,877,293</u></u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 954,864
Accrued liabilities	<u>1,293,390</u>
Total liabilities	<u>2,248,254</u>
Fund Balance	
Nonspendable	
Prepaid expenses	103,571
Restricted for	
Suicide prevention	5,456
Professional Learning	20,951
Other state	28,059
Public education capitalized technology	59,866
Debt service	3,432,963
Unassigned	<u>7,978,173</u>
Total fund balance	<u>11,629,039</u>
	<u><u>\$ 13,877,293</u></u>

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

Total Fund Balance - Governmental Funds	\$ 11,629,039
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The cost of capital assets (land, buildings, audio and visual materials, furniture and equipment, computers, software, capital improvements and construction in progress) purchased or constructed is reported as an expenditure in governmental funds. The statement of net position includes those capital assets among the assets of the School as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various programs reported as governmental activities in the statement of activities. Because depreciation expense does not affect financial resources, it is not reported in government funds.

Costs of capital assets	44,210,429	
Depreciation expense to date	<u>(10,629,517)</u>	
		33,580,912

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

Long-term liabilities		
Bonds payable, bond premium, and bond discount	(33,763,463)	
Accrued interest	<u>(307,386)</u>	
		<u>(34,070,849)</u>

Net Position	<u>\$ 11,139,102</u>
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Syracuse Arts Academy
Statement of Revenue, Expenditures, and Changes in Fund Balance – Governmental Funds
Year Ended June 30, 2025

	<u>General</u>
Revenue	
State aid	\$ 20,420,835
Federal aid	792,635
Earnings on investments	538,154
School fees	63,385
School lunch sales	374,003
Other local sources	104,070
Total revenue	<u>22,293,082</u>
Expenditures	
Instructional	<u>10,551,635</u>
Support services	
Students	1,124,445
Staff assistance	872,158
General	14,980
School administration	1,780,869
Central services	1,025,521
Operation and maintenance of facilities	1,070,605
Transportation	50,338
Building acquisition and construction	29,016
Total support services	<u>5,967,932</u>
Non-instructional	
School food services program	1,146,408
Capital outlay	1,428,528
Total non-instructional	<u>2,574,936</u>
Debt service	
Principal	785,000
Interest and other costs	1,581,470
Total debt service	<u>2,366,470</u>
Total expenditures	<u>21,460,973</u>
Net Change in Fund Balance	832,109
Fund Balance, Beginning of Year	<u>10,796,930</u>
Fund Balance, End of Year	<u><u>\$ 11,629,039</u></u>

Syracuse Arts 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	\$	832,109
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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	1,428,528		
Depreciation expense	(1,596,175)		
			(167,647)

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

Repayment of bonds payable principal	785,000		
Amortization of bond premium and discount, net	110,292		
Change in accrued interest	7,529		
			902,821

Change in Net Position of Governmental Activities	\$	1,567,283
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Note 1 - Summary of Significant Accounting Policies

Syracuse Arts Academy (the School) was formed in 2006 and is a nonprofit institution organized under the nonprofit corporation laws of the State of Utah. The School operates two campuses, one is a K-6 and the other is K-9. The School was organized by a group of parents, teachers, and community leaders to provide an education opportunity in the city of Syracuse that was not governed by the local school district. The School was founded on the premise that parents as partners in the learning process leads to success for each child. Every parent is asked to be involved with the school either through committees, volunteering time in the classroom, or with other needs the school may have as they arise. The School provides the following activities: education, encompassing instruction, student and staff support activities and facilities maintenance and operation. Supporting services include general and administrative services which are overall entity-related administrative costs.

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

Financial Reporting Entity

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

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

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

Governmental Funds

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

Governmental funds include:

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

Measurement Focus and Basis of Accounting

Government-Wide Financial Statements (GWFS)

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

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

Program Revenue

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

Fund Financial Statements

Governmental Funds

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

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

Revenue

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

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

Expenditures

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

Restricted Cash and Investments

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

Investments

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

Receivables

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

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect 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:

Buildings	40 years
Audio and visual materials	5 years
Furniture and equipment	7 years
Computers	5 years
Software	3 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 Balance 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 their designee through the budgetary process.

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

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

Grants and Other Intergovernmental Revenue

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

Note 2 - Cash and Investments

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

Cash			
Insured		\$ 459,719	
Uninsured and not collateralized		<u>2,554,673</u>	
Total balance of deposits		<u>\$ 3,014,392</u>	
	<u>Rating</u>	<u>Fair Value</u>	<u>Investment Maturities</u>
Investments			
PTIF	Unrated	<u>\$ 10,212,181</u>	Less than 1 year
Total cash and investments		<u>\$ 13,226,573</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 the 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:

	Total	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
June 30, 2025				
PTIF	\$ 10,212,181	\$ -	\$ 10,212,181	\$ -

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	\$ 5,212,250	\$ -	\$ -	\$ -	\$ 5,212,250
Construction in progress	142,558	198,794	-	(142,558)	198,794
Total capital assets, not subject to depreciation	5,354,808	198,794	-	(142,558)	5,411,044
Capital assets being depreciated					
Buildings	28,847,670	-	-	-	28,847,670
Audio and visual materials	12,519	-	(8,586)	-	3,933
Furniture and equipment	1,009,230	331,775	(80,884)	-	1,260,121
Computers	1,379,161	811,844	(7,608)	-	2,183,397
Software	46,230	-	-	-	46,230
Capital improvements	6,229,361	86,115	-	142,558	6,458,034
Total capital assets being depreciated	37,524,171	1,229,734	(97,078)	142,558	38,799,385
Less accumulated depreciation for					
Buildings	(7,766,859)	(742,612)	-	-	(8,509,471)
Audio and visual materials	(12,184)	(335)	8,586	-	(3,933)
Furniture and equipment	(444,874)	(134,888)	80,884	-	(498,878)
Computers	(533,278)	(386,910)	7,608	-	(912,580)
Software	(7,704)	(7,704)	-	-	(15,408)
Capital improvements	(365,520)	(323,726)	-	-	(689,246)
Total accumulated depreciation	(9,130,420)	(1,596,175)	97,078	-	(10,629,517)
Total capital assets, subject to depreciation	28,393,751	(366,441)	-	-	28,169,868
Total capital assets, net	\$33,748,559	\$ (167,647)	\$ -	\$ -	\$33,580,912

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
Series 2017					
bonds payable	\$ 25,750,000	\$ -	\$ (625,000)	\$ 25,125,000	\$ 695,000
Series 2022					
bonds payable	7,480,000	-	(160,000)	7,320,000	130,000
Bond premium	1,518,238	-	(110,292)	1,407,946	-
Bond discount	(89,483)	-	-	(89,483)	-
	<u>\$ 34,658,755</u>	<u>\$ -</u>	<u>\$ (895,292)</u>	<u>\$ 33,763,463</u>	<u>\$ 825,000</u>

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

Series 2017 Bonds have rates between 4.0% and 5.0% and were issued during fiscal year 2017 for \$29,270,000. Annual payments of principal and variable semi-annual payments of interest are required through April 2047. The School is required to meet certain covenants including debt coverage and cash available as defined by their bonds payable. The bonds were sold at a premium which is being amortized using the effective interest rate method over the life of the bonds. The proceeds were used to purchase a school building.

\$ 25,125,000

Series 2022 Bonds have rates between 2.25% and 4.00% and were issued during fiscal year 2022 for \$7,765,000. Annual payments of principal and variable semi-annual payments of interest are required through April 2052. The School is required to meet certain covenants including debt coverage and cash available as defined by their bonds payable. The bonds were sold at a discount which is being amortized using the effective interest rate method over the life of the bonds. The proceeds were used to purchase a school building.

7,320,000

32,445,000

Bond premium and discount, net

1,318,463

\$ 33,763,463

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	\$ 825,000	\$ 1,467,925	\$ 2,292,925
2027	860,000	1,428,375	2,288,375
2028	900,000	1,387,125	2,287,125
2029	950,000	1,343,925	2,293,925
2030	990,000	1,298,325	2,288,325
2031-2035	5,715,000	5,736,675	11,451,675
2036-2040	7,170,000	4,279,825	11,449,825
2041-2045	8,990,000	2,463,463	11,453,463
2046-2050	5,260,000	556,500	5,816,500
2051-2052	785,000	39,994	824,994
Total	<u>\$ 32,445,000</u>	<u>\$ 20,002,132</u>	<u>\$ 52,447,132</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 95% of all revenue.

Note 6 - Benefit Plan

The School has a defined contribution retirement plan covering all full-time, salaried employees. The plan is administered by Helpside, an outsourcing company that the School has contracted with to perform its payroll and retirement functions. Eligible employees may contribute into an account at their option and discretion. The School matches up to 100% of employee contributions that do not exceed 4% of the employee's salary. For the year ended June 30, 2025, the School made matching contributions of \$257,235.

Required Supplementary Information
June 30, 2025
Syracuse Arts Academy

Syracuse Arts Academy

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

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget- Positive (Negative)
Revenue				
State aid	\$ 19,943,854	\$ 20,007,200	\$ 20,420,835	\$ 413,635
Federal aid	640,114	756,900	792,635	35,735
Earnings on investments	400,000	540,200	538,154	(2,046)
School fees	73,084	73,084	63,385	(9,699)
School lunch sales	345,750	364,814	374,003	9,189
Other local sources	98,675	110,402	104,070	(6,332)
Total revenue	21,501,477	21,852,600	22,293,082	440,482
Expenditures				
Instructional	11,483,039	11,262,440	10,551,635	710,805
Support services				
Students	1,231,277	1,925,136	1,124,445	800,691
Staff assistance	897,157	803,484	872,158	(68,674)
General	9,318	9,318	14,980	(5,662)
School administration	1,517,022	1,530,775	1,780,869	(250,094)
Central services	1,303,610	1,250,165	1,025,521	224,644
Operation and maintenance of facilities	1,201,186	1,992,584	1,070,605	921,979
Transportation	28,500	49,167	50,338	(1,171)
Building acquisition and construction	-	-	29,016	(29,016)
Total support services	6,188,070	7,560,629	5,967,932	1,592,697
Non-instructional				
School food services program	1,161,081	936,631	1,146,408	(209,777)
Capital outlay	-	1,428,528	1,428,528	-
Total non-instructional	1,161,081	2,365,159	2,574,936	(209,777)
Debt service				
Principal	805,000	786,197	785,000	1,197
Interest and other costs	1,610,846	1,526,575	1,581,470	(54,895)
Total debt service	2,415,846	2,312,772	2,366,470	(53,698)
Total expenditures	21,248,036	23,501,000	21,460,973	2,040,027

Syracuse Arts Academy

Schedule of Revenue, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund

Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget- Positive (Negative)
Excess (Deficiency) of Revenue Over (Under) Expenditures	253,441	(1,648,400)	832,109	2,480,509
Other Financing Sources Other financing sources	-	1,800,000	-	(1,800,000)
Net Change in Fund Balance	<u>\$ 253,441</u>	<u>\$ 151,600</u>	<u>\$ 832,109</u>	<u>\$ 680,509</u>

Note 1 - Basis of Budgeting

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

1. The School's 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 Utah State Board of Education.

Supplementary Information
June 30, 2025
Syracuse Arts 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
Syracuse Arts Academy
Syracuse, 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 Syracuse Arts Academy (the School), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the School's basic financial statements and have issued our report thereon dated November 19, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

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

Ogden, Utah
November 19, 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
Syracuse Arts Academy
Syracuse, Utah

Report on Compliance

We have audited Syracuse Arts 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
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.

The 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.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP".

Ogden, Utah
November 19, 2025



December 26, 2025

To the Board of Directors
Syracuse Arts Academy
Syracuse, Utah

We have audited the financial statements of Syracuse Arts Academy as of and for the year ended June 30, 2025, and have issued our report thereon dated November 20, 2025. Professional standards require that we advise you of the following matters relating to our audit.

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

As communicated in our letter dated May 20, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether Syracuse Arts 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 Syracuse Arts 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 Syracuse Arts 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 Syracuse Arts Academy's major federal program compliance, is to express an opinion on the compliance for each of Syracuse Arts 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 Syracuse Arts Academy's internal control over compliance.

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

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated November 20, 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 26, 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 Syracuse Arts Academy is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Accounting Estimates and Related Disclosures

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

Financial Statement Disclosures

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

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

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

Disagreements with Management

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

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 26, 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 Syracuse Arts 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 Syracuse Arts Academy's auditors.

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

Edie Bailly LLP

Ogden, Utah

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

Syracuse Arts Academy

Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
Independent Auditor’s Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3
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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
Syracuse Arts Academy
Syracuse, 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 Syracuse Arts Academy (the School), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the School's basic financial statements and the related notes to the financial statements and have issued our report thereon dated November 20, 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 "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Ogden, Utah
November 20, 2025



Independent Auditor's Report on Compliance for Each 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
Syracuse Arts Academy
South Weber, Utah

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Syracuse Arts Academy's (the School) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the School's major federal programs for the year ended June 30, 2025. The School's major federal programs are 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 each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each 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 each major federal program as a whole.

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

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

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

Report on Internal Control over Compliance

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

requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

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

We have audited the financial statements of the governmental activities and the major fund of the School as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the School's basic financial statements. We issued our report thereon dated November 20, 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 26, 2025

Syracuse Arts Academy
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Expenditures
<u>U.S. Department of Education</u>			
Passed Through the Utah State Office of Education:			
Special Education Cluster			
Special Education Grants to States	84.027	H027A240059	\$ 265,467
Special Education Preschool Grants	84.173	H173A240092	6,984
Total Special Education Cluster			<u>272,451</u>
Title I Grants to Local Educational Agencies	84.010	S010A240044	47,445
Supporting Effective Instruction State Grants	84.367	S367A240042	16,032
Student Support and Academic Enrichment Program	84.424	S424A240046	10,000
Education Stabilization Funds			
COVID-19 Governor's Emergency Education Relief Fund	84.425C	S425C210031	1,076
COVID-19 Elementary and Secondary School Education Relief III	84.425D	S425D210032	141,399
Total Education Stabilization Funds			<u>142,475</u>
Total U.S. Department of Education			<u>488,403</u>
<u>U.S. Department of Agriculture</u>			
Passed through Utah State Office of Education:			
Child and Adult Care Food Program	10.558	256UT311N1099	304,232
Total U.S. Department of Agriculture			<u>304,232</u>
Total Federal Financial Assistance			<u>\$ 792,635</u>

Note 1 - Basis of Presentation

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

Note 2 - Summary of Significant Accounting Policies

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

Note 3 - Indirect Cost Rate

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

Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

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

FEDERAL AWARDS

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

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>Federal Financial Assistance Listing</u>
Special Education Cluster	84.027, 84.173
Education Stabilization Funds	84.425C, 84.425D
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None

[Back to Agenda](#)

February 5, 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 operating cash is down year over year by nearly \$1.2 million dollars . As you will recall, we had to transfer \$1.2 million from the PTIF to the Zions operating account in October 2025. This was necessary to cover the operating costs of the school. We knew we would have to draw funds from the PTIF to help cover many of the costs related to the opening of the South Campus. Depending on the timing of the bonding we may have to transfer additional PTIF funds before the end of FY26. We anticipated needing about \$1.8 million last year and \$1.2 million this year. We didn't end up needing to transfer funds last year, because many of our significant costs were delayed and did not happen until the beginning of FY26. Therefore we will have to draw down more funds in FY26 than initially anticipated.

Current liabilities have increased year over year, but this is more to do with timing than anything. We also have some large payables that we either haven't had before (lease payment for South Campus) or others that are not things we pay for every year (Disney Trip). I'm not concerned about the increase year over year in the payables. It's expected and explainable.

Net Income is slightly negative. We need to begin drawing down our federal funds and some of our reimbursable state funds. Once we begin drawing funds down net income should swing back into positive territory. "

Looking at the P&L Report, Total Revenue is at 49.3%; Again, it will begin to tick upward as we begin drawing down federal funding in the next month or two.

Total expenditures are at 49.4% 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% overall:

Budget Category Other Purchased Services

Budget Actuals % of Budget

Budget Sub Categories

0513 - Student Transportation Svcs - Commercial	49,167	18,913	38.5 %
0517 - Student Overnight Trips/Field Trips	231,500	112,283	48.5 %
0518 - Student Day Trips/Field Trips (includes Admission Charges)		5,138	1,978 38.5 %
0521 - Property Insurance	65,100	92,467	142.0 %
0522 - Liability Insurance	7,275	24,303	334.1 %
0530 - Communication (Telephone & Other)	34,500	18,383	53.3 %
0540 - Advertising	39,000	563	1.4 %
0580 - Travel/Per Diem	44,320	76,988	173.7 %
Total Other Purchased Services	476,000	345,878	72.7 %

Budget Category Supplies and Materials

Budget Subcategories

0610 - General Supplies	443,616	335,980	75.7 %
0610-001 - Furniture and Fixtures (not capitalized)		38,907	86,374 222.0 %
0621 - Natural Gas	55,000	8,832	16.1 %
0622 - Electricity	146,353	101,082	69.1 %
0630 - Food	582,402	265,352	45.6 %

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

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

0641 - Textbooks	94,438	342,155	362.3 %
0642 - E-Textbooks / Online Curriculum		215,455	162,294 75.3 %
0644 - Library Books	14,049	33,908	241.4 %
0650 - Supplies - Technology Related	399,600	96,036	24.0 %
0670 - Software	150,045	129,280	86.2 %
0680 - Maintenance Supplies and Materials		85,135	88,854 104.4 %
Total Supplies & Materials	2,225,000	1,650,147	74.2 %

Budget Category Property

Budget Subcategories

0710 - Land and Site Improvements	23,000	0	0.0 %
0730 - Equipment	100,000	522,693	522.7 %
0733 - Capitalized Furniture and Fixtures		398,000	698,727 175.6 %
0734 - Technology Related Hardware	177,000	462,210	261.1 %
0736 - Technology Software	15,000	46,681	311.2 %
Total Property	713,000	1,730,311	242.7 %

"Other Purchased Services

Property and liability insurance was more expensive than expected. Earlier in the year we discussed the reasons for the rate increase. Adding a new campus also increased insurance costs substantially.

There has been a fair amount of travel by the administration this year. Much of this has been covered by the computer science grant. When you have overnight travel with flights, hotels, per diem, etc. it adds up quickly. We will adjust this budget to reflect computer science travel and travel by admin related to observing facilities as they plan for the antelope expansion.

"

"Supplies and Materials

As we've discussed in previous meetings, you always anticipate that for the first half to two-thirds of the year that you will be ahead of budget for supplies because of all of the supplies and materials that are purchased to get school started in the fall.

However, this year we are significantly ahead of budget for supplies and materials because the South Campus opened. The new school needed whiteboards, tackboards, shelving, acoustic panels, etc. Additionally, curriculum had to be purchased, the new library needed books, new software needed to be purchased, etc. The new campus also needed to stock up on maintenance supplies and equipment. When you add these expenses on to the costs incurred by the other campuses it has pushed us over budget in this area. The budget estimates were low for curriculum, library books, and maintenance supplies. These budgets can and will be adjusted during the budget amendment process in April/May.

"

"Property

As has been discussed in previous board meetings the overages we see in the property portion of the P&L are largely issues related to the timing of expenditures. There were many large expenses that we anticipated would be incurred at the end of FY25 and in reality they were not incurred until the beginning of FY26. A majority of these expenditures are related to the opening of the South Campus. The software budget overage is due to the purchase of the Z-space software package. While it was not included in the budget, there are program funds to cover the purchase. Budgets will be adjusted accordingly during the budget amendment process in April/May.

"

Questions/Concerns?

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Syracuse Arts Academy Statement of Activities

Created on January 10, 2026
For Prior Month

	Annual June 30, 2026 Budget	Year-to-Date December 31, 2025 Actual	% of Budget
Net Income			
Income			
Revenue From Local Sources	1,186,000	590,479	49.8 %
Revenue From State Sources	24,460,000	12,899,810	52.7 %
Revenue From Federal Sources	676,500	70,105	10.4 %
Revenue from Other Sources	1,200,000	542	0.0 %
Total Income	<u>27,522,500</u>	<u>13,560,936</u>	<u>49.3 %</u>
Expenses			
Instruction/Salaries	13,350,000	5,505,618	41.2 %
Employee Benefits	4,250,000	1,553,519	36.6 %
Purchased Prof & Tech Serv	1,345,000	677,697	50.4 %
Purchased Property Services	2,787,700	1,369,316	49.1 %
Other Purchased Services	476,000	345,878	72.7 %
Supplies & Materials	2,225,000	1,650,147	74.2 %
Property	713,000	1,730,311	242.7 %
Debt Services & Miscellaneous	2,374,999	761,593	32.1 %
Total Expenses	<u>27,521,699</u>	<u>13,594,079</u>	<u>49.4 %</u>
Total Net Income	<u><u>801</u></u>	<u><u>(33,143)</u></u>	<u><u>(4,139.9) %</u></u>

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

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

**Syracuse Arts Academy
Statement of Financial Position
Created on January 10, 2026
For Prior Month**

	Period Ending 12/31/2025 <small>Actual</small>	Period Ending 12/31/2024 <small>Actual</small>
Assets & Other Debits		
Current Assets		
Operating Cash	7,801,688	8,998,324
Accounts Receivables	55,894	55,503
Other Current Assets	103,570	131,457
Total Current Assets	<u>7,961,152</u>	<u>9,185,284</u>
Restricted Cash	<u>3,849,307</u>	<u>3,759,612</u>
Net Assets		
Fixed Assets	44,210,430	42,878,979
Depreciation	(10,629,517)	(9,130,420)
Total Net Assets	<u>33,580,913</u>	<u>33,748,559</u>
Total Assets & Other Debits	<u>45,391,372</u>	<u>46,693,455</u>
Liabilities & Fund Equity		
Current Liabilities	<u>521,950</u>	<u>385,250</u>
Long-Term Liabilities	<u>33,763,463</u>	<u>34,658,757</u>
Fund Balance	<u>11,139,102</u>	<u>9,571,817</u>
Net Income	<u>(33,143)</u>	<u>2,077,631</u>
Total Liabilities & Fund Equity	<u>45,391,372</u>	<u>46,693,455</u>

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

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

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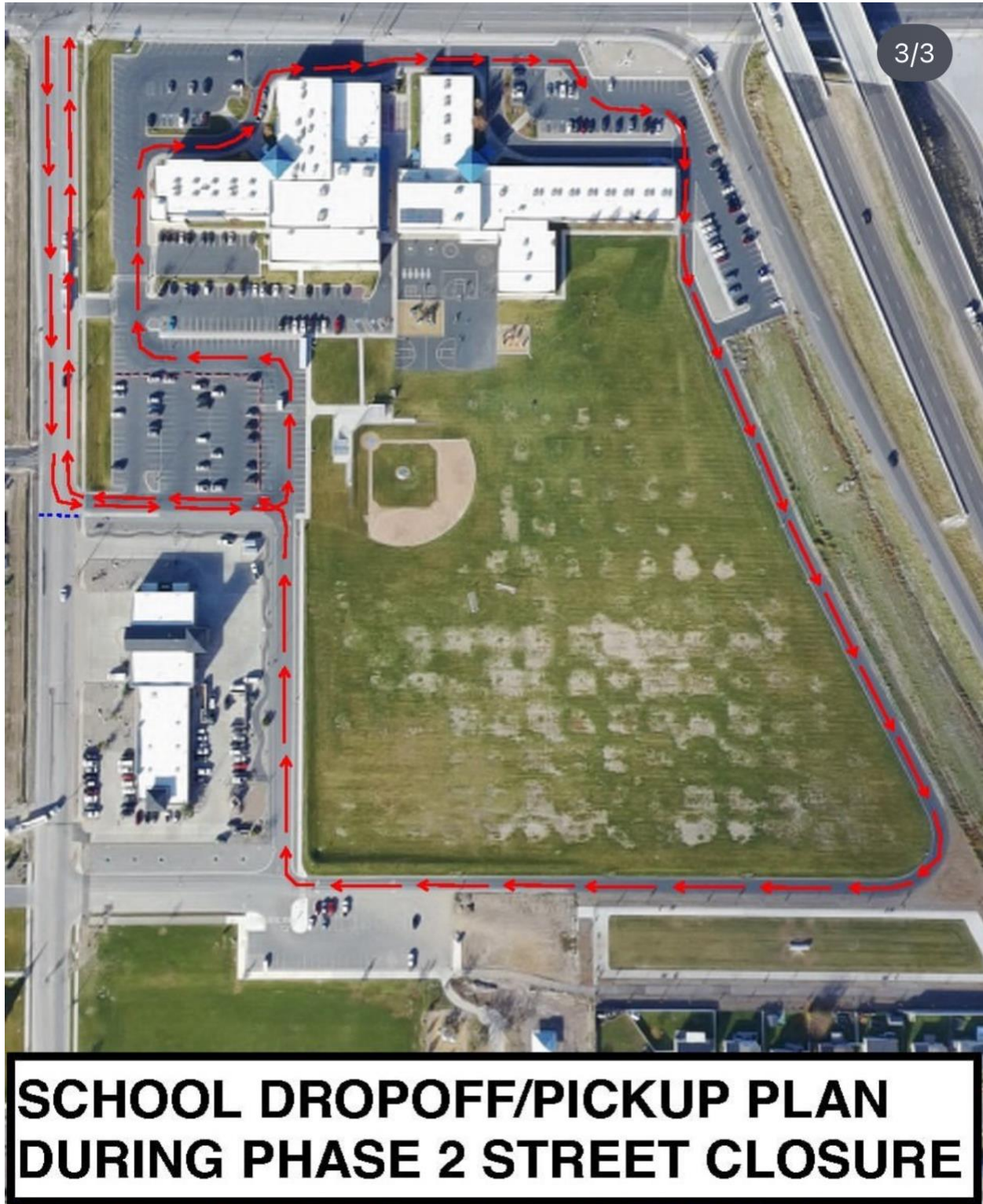
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Syracuse Arts Academy LEA

▼ 2025 **2026** 2027

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Enrollment	Schools	Status	Race	Sex										
Active Students	Grade:	K	1	2	3	4	5	6	7	8	9	Total		
Syracuse Arts Academy - Antelope		53	71	73	71	66	80	71				485		
Syracuse Arts Academy - North		85	99	103	107	102	105	101				702		
Syracuse Arts Academy - South		118	63	52	42	29	48	29				381		
Antelope Jr High									157	149	139	445		
Effective 2/3/2026		256	233	228	220	197	233	201	157	149	139	2013		

Syracuse Arts Academy LEA

▼ 2026 **2027**

[Groups](#)

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Enrollment													Schools	Status	Race	Sex
Future Students		Grade:	K	1	2	3	4	5	6	7	8	9	Total			
Syracuse Arts Academy - Antelope			51	59	74	79	75	73	83				494			
Syracuse Arts Academy - North			80	98	100	107	110	107	108				710			
Syracuse Arts Academy - South			71	111	65	53	42	35	50				427			
Antelope Jr High										187	157	147	491			
Effective 8/18/2026			202	268	239	239	227	215	241	187	157	147	2122			

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

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

Syracuse Arts Academy - Antelope Final Report 2024-2025

2024 - 2025

▼

Financial Proposal and Report

This report is automatically generated from the approved School Plan (entered in spring of 2024), Amendments, and the LEA's data entry of the School LAND Trust expenditures coming from the Utah Public Education Finance System (UPEFS).

Description	Planned Expenditures (entered by the school)	Amended Expenditures (entered by the school)	Actual Expenditures (entered by the LEA)	
Carry-Over from 2023-2024	\$0.00	\$0.00	\$0.00	
Distribution for 2024-2025	\$148,992.66	\$0.00	\$148,992.66	
Total Available for Expenditure in 2024-2025	\$148,992.66	\$0.00	\$148,992.66	
Salaries and Benefits	\$130,000.00	\$0.00	\$127,611.16	
Contracted Services	\$0.00	\$0.00	\$0.00	
Professional Development	\$0.00	\$0.00	\$0.00	
Student Transportation Field Trips	\$0.00	\$0.00	\$0.00	
Books Curriculum Subscriptions	\$0.00	\$0.00	\$8,408.25	
Technology Related Supplies	\$10,000.00	\$0.00	\$12,973.25	
Hardware, etc.	\$0.00	\$0.00	\$0.00	
Remaining Funds (Carry-Over to 2025-2026)	\$1,492.66		\$0.00	

Description	Planned Expenditures (entered by the school)	Amended Expenditures (entered by the school)	Actual Expenditures (entered by the LEA)	
Software	\$7,500.00	\$0.00	\$0.00	
Technology Device Rental	\$0.00	\$0.00	\$0.00	
Video Communication Services	\$0.00	\$0.00	\$0.00	
Repair Maintenance	\$0.00	\$0.00	\$0.00	
General Supplies	\$0.00	\$0.00	\$0.00	
Services Goods Fees	\$0.00	\$0.00	\$0.00	
Other Needs Explanation	\$0.00	\$0.00	\$0.00	
Non Allowable Expenditures	\$0.00	\$0.00	\$0.00	
Total Expenditures	\$147,500.00	\$0.00	\$148,992.66	
Remaining Funds (Carry-Over to 2025-2026)	\$1,492.66		\$0.00	

Goal #1

close

Goal Statement

close

By the end of the 2024-2025 school year, increase the number of students in grades K-2 reading at or above benchmark by 2% as measured by Acadience Reading Benchmark assessment.

Academic Area

close

- English/Language Arts
- Reading

Measurements

[close](#)

Measurements

This is the measurement identified in the plan to determine if the goal was reached.

Reading at grade level is an essential skill for all students. The data from the Acadience Reading Benchmark Assessment Composite will be used to measure growth in the area of reading for the 2024-2025 school year from BOY to EOY. Our goal is to increase the number of K-2 students reading at benchmark by 2%.

Please choose one of the following two options to complete the Measurements section:

1. Explain how academic performance was improved or not, and describe how the before and after measurement data supports the improvement.
2. Explain how academic performance was improved or not, and attach measurement data from before and after plan implementation in the Attachments Section below. (If you choose this option, please put a note in your explanation to "see attached document").

Action Plan Steps and Expenditures

[close](#)

These are the Action Steps identified in the plan to reach the goal:

1. Maintain teaching assistants to support students. (\$40,000)
2. Teaching assistants will support teachers in providing intervention and supporting small group reading instruction for students below benchmark in grades K-2.
3. Teaching assistants will support teachers in progress monitoring students using Acadience Reading progress monitoring assessments based on recommended state guidelines.

4. Teaching assistants will support teachers in collecting Acadience Reading Benchmark data three times during the year to determine progress of all K-2 students.

Were the Action Steps (including any approved Funding Changes described below) implemented and associated expenditures spent as described?

Yes

Digital Citizenship/Safety Principles Component

close

No

Goal #2

close

Goal Statement

close

By the end of the 2023-2024 school year, increase the percentage of students in grades 3-6 that are proficient in math by 3% as measured by RISE Summative.

Academic Area

close

- Mathematics

Measurements

close

Measurements
This is the measurement identified in the plan to determine if the goal was reached.

RISE Math Scores 2022-2023 for students in grades 3-6 were 51% proficiency. It is critical to improve the percent of students that are proficient in mathematics. RISE EOY Summative test data will be used to measure the percentage of students in grades 3-6 who reach proficiency on mathematics standards as determined by the Utah State framework for math.

Please choose one of the following two options to complete the Measurements section:

1. Explain how academic performance was improved or not, and describe how the before and after measurement data supports the improvement.
2. Explain how academic performance was improved or not, and attach measurement data from before and after plan implementation in the Attachments Section below. (If you choose this option, please put a note in your explanation to "see attached document").

Action Plan Steps and Expenditures

close

These are the Action Steps identified in the plan to reach the goal:

1. Maintain teaching assistants to support students. (\$40,000)
2. Teaching Assistants will support teachers to provide intervention and support small group math instruction for students in grades 3-6 needing additional math instruction to reach mastery.
3. Teaching Assistants will support teachers in progress monitoring students using Acadience Math, IXL, RISE Iterim or RISE Benchmark assessments.
4. Teaching Assistants will support teachers in collecting data regularly to identify gaps and determine remediation needed for identified students.

Were the Action Steps (including any approved Funding Changes described below) implemented and associated expenditures spent as described?

Yes

Digital Citizenship/Safety Principles Component

close

No

Goal #3

close

Goal Statement

close

We will ensure academic success by providing additional support for students struggling in language arts and mathematics, and for all students failing to earn the credits needed to stay on track for graduation when they leave Syracuse Arts Academy. 1. We will increase language arts scores by 3% and mathematics proficiency scores by 2% on the RISE and Aspire Plus assessments for each grade cohort as measured from their scores the previous year. 2. We will reach 90% of all ninth grade students having earned a minimum of 7 credits of high school credit when they leave SAA. 3. We will decrease the number of failing grades in all classes by 3% from the previous year.

Academic Area

close

- English/Language Arts
- Graduation Rate Increase (*secondary schools only*)
- Mathematics

Measurements

close

Measurements

This is the measurement identified in the plan to determine if the goal was reached.

Scores on the 2023 RISE and Aspire Plus show students at SAA have steadily increased above State average in Language Arts proficiency scores for 7th and 9th grades. The 8th grade class has lagged slightly below the State average. Students at SAA score significantly higher than the State average in

mathematics in all grades. We will continue to use assessment data from the RISE and Aspire Plus assessments to measure trend data. We will use student transcripts to monitor how many credits students have earned in their ninth-grade school year. The goal is to have a minimum of 90% on track for graduation by having earned a minimum of 7 high school credits when they leave Syracuse Arts Academy. We will use report cards and progress reports to track students' academic progress throughout the year.

Please choose one of the following two options to complete the Measurements section:

1. Explain how academic performance was improved or not, and describe how the before and after measurement data supports the improvement.
2. Explain how academic performance was improved or not, and attach measurement data from before and after plan implementation in the Attachments Section below. (If you choose this option, please put a note in your explanation to "see attached document").

Action Plan Steps and Expenditures

close

These are the Action Steps identified in the plan to reach the goal:

1. We will hire a student success advocate to support and counsel with students who are struggling academically, socially, and emotionally to help them create plans for success. \$25,000
2. We will provide students with additional support by offering a Math Elements and an English Elements elective course for students who are below grade level in language arts and mathematics. These classes will be capped at 12 students to ensure students get an individualized plan to help raise them to their grade level. \$25,000
3. We will purchase additional software licenses for ALEKS (mathematics) and IXL (language arts) to provide formative data and individualized learning for all students. \$5,000
4. We will purchase Chromebooks for all incoming 7th grade students to provide them with access to the curriculum, communication with their teachers, and opportunities to collaborate with their peers both at school and at home.

Were the Action Steps (including any approved Funding Changes described below) implemented and associated expenditures spent as described?

Yes

Digital Citizenship/Safety Principles Component

close

No

Summary of Estimated Expenditures

Category	Estimated Cost (entered by the school)
Software < \$5,000	\$7,500.00
Technology related supplies < \$5,000 each - devices, computers, E-readers, flash drives, cables, monitor stands	\$10,000.00
Salaries and Benefits (teachers, aides, specialists, productivity, substitutes)	\$130,000.00
Total:	\$147,500.00

Council Plan Approvals

Number Approved	Number Not Approved	Number Absent	Vote Date
7	0	0	2024-02-08

Syracuse Arts Academy - North Final Report 2024-2025

2024 - 2025

▼

Financial Proposal and Report

This report is automatically generated from the approved School Plan (entered in spring of 2024), Amendments, and the LEA's data entry of the School LAND Trust expenditures coming from the Utah Public Education Finance System (UPEFS).

Description	Planned Expenditures (entered by the school)	Amended Expenditures (entered by the school)	Actual Expenditures (entered by the LEA)	
Carry-Over from 2023-2024	\$0.00	\$0.00	\$0.00	
Distribution for 2024-2025	\$109,737.11	\$0.00	\$109,737.11	
Total Available for Expenditure in 2024-2025	\$109,737.11	\$0.00	\$109,737.11	
Salaries and Benefits	\$86,495.97	\$0.00	\$91,799.70	
Contracted Services	\$0.00	\$0.00	\$0.00	
Professional Development	\$0.00	\$0.00	\$0.00	
Student Transportation Field Trips	\$0.00	\$0.00	\$0.00	
Books Curriculum Subscriptions	\$1,661.00	\$0.00	\$4,945.99	
Technology Related Supplies	\$0.00	\$0.00	\$0.00	
Hardware, etc.	\$0.00	\$0.00	\$0.00	
Remaining Funds (Carry-Over to 2025-2026)	\$1,140.14		\$0.00	

Description	Planned Expenditures (entered by the school)	Amended Expenditures (entered by the school)	Actual Expenditures (entered by the LEA)	
Software	\$0.00	\$0.00	\$0.00	
Technology Device Rental	\$0.00	\$0.00	\$0.00	
Video Communication Services	\$0.00	\$0.00	\$0.00	
Repair Maintenance	\$0.00	\$0.00	\$0.00	
General Supplies	\$20,440.00	\$0.00	\$12,991.42	
Services Goods Fees	\$0.00	\$0.00	\$0.00	
Other Needs Explanation	\$0.00	\$0.00	\$0.00	
Non Allowable Expenditures	\$0.00	\$0.00	\$0.00	
Total Expenditures	\$108,596.97	\$0.00	\$109,737.11	
Remaining Funds (Carry-Over to 2025-2026)	\$1,140.14		\$0.00	

Goal #1

close

Goal Statement

close

Math scores will increase on Unit Tests (pre and post tests) in first through third grade by 10% using My Math curriculum.

Academic Area

close

- Mathematics

Measurements

[close](#)

Measurements

This is the measurement identified in the plan to determine if the goal was reached.

State requirements regarding math assessment for the younger grades have become rigorous and increasingly demanding. Every school year the state requires improved achievement scores for first to third grade. In fact, our scores in Math for the younger grades are documented by the Utah State Office of Education. Acadience Math assessment is a priority and our goal is to meet the state standards. Teachers will use pre and post unit tests from our base curriculum "My Math" as measurements for first thru third grade.

Please choose one of the following two options to complete the Measurements section:

1. Explain how academic performance was improved or not, and describe how the before and after measurement data supports the improvement.
2. Explain how academic performance was improved or not, and attach measurement data from before and after plan implementation in the Attachments Section below. (If you choose this option, please put a note in your explanation to "see attached document").

Action Plan Steps and Expenditures

[close](#)

These are the Action Steps identified in the plan to reach the goal:

1. We will hire 5 paraprofessionals as math tutors to assist teachers in tutoring individual students/group of students as identified by Acadience testing and teacher referral. (\$86,495.97)
2. Grades one to three will be tested three times a year (beginning, middle and end) with Acadience benchmarks for each grade level.
3. Students will be identified by using the same parameters of DIBELS only using the Math Acadience.

4. All students below and well below grade level benchmark scores will receive RTI intervention in math four days per week either one on one or a small group setting.
5. Acadience math progress monitors will be administered to determine the effectiveness of intervention.
6. Students will receive direct instruction daily with "My Math" the basal program taught at Syracuse Arts Academy North. Unit tests will be given throughout the school year.
6. Grade level teams will meet monthly to review data and discuss methods of intervention.
7. Math night will be held that will encourage parent and student participation with math lectures, math games and manipulatives. (\$600.00)

Were the Action Steps (including any approved Funding Changes described below) implemented and associated expenditures spent as described?

Yes

Digital Citizenship/Safety Principles Component

close

No

Goal #2

close

Goal Statement

close

Fifth grade will increase Maze DIBELS score by 5% from the beginning of the school year to the mid year assessment.

Academic Area

close

- English/Language Arts

- Fine Arts

Measurements

[close](#)

Measurements

This is the measurement identified in the plan to determine if the goal was reached.

Fifth grade students will participate in beginning of the year DIBELS Maze benchmarking and mid year benchmarking. Progress monitoring will be completed by weekly to encourage student growth and self monitoring.

Students will attend daily a 45 minute fine arts training that will address the language arts Curriculum through music, art, dance or library four days per week. The integration of the arts and reading will be measured by Dibels Maze. The goal will assist in the integration of the arts using literacy as the primary focus.

Please choose one of the following two options to complete the Measurements section:

1. Explain how academic performance was improved or not, and describe how the before and after measurement data supports the improvement.
2. Explain how academic performance was improved or not, and attach measurement data from before and after plan implementation in the Attachments Section below. (If you choose this option, please put a note in your explanation to "see attached document").

Action Plan Steps and Expenditures

[close](#)

These are the Action Steps identified in the plan to reach the goal:

1. Fifth grade students will participate in DIBELS Maze assessment two weeks following the beginning of school.
2. Upon the completion of the Maze Benchmark, students performing below or well below grade level on the Maze will be given Maze interventions monthly.
3. Students who are identified as requiring additional interventions will have targeted interventions four days a week in small groups taught by reading interventionists and guided readers. (\$561.00 for the purchase of readers.)
4. Parents and students will be invited to a literacy night that will be held at the school. Students will earn points in a reading contests, earning a book at the literacy night. (\$1,100.00 for books).

5. Students will attend music, art, dance or library time 45 minutes a day depending on their identified schedule. Music activities will include composition (\$5,000) performance (\$2,000) and purchase of instruments Orf bars - (\$9,700). Art activities include the purchase of easels 10 (\$920.00), display boards (\$600). Movement activities include Yoga (\$1,000) for Yoga Mats. Students tumble which includes the purchase of tumbling mats (\$600.00) movement manipulatives (\$250.00).

Were the Action Steps (including any approved Funding Changes described below) implemented and associated expenditures spent as described?

Yes

Digital Citizenship/Safety Principles Component

close

No

Summary of Estimated Expenditures

Category	Estimated Cost (entered by the school)
Expendable items that are consumed, wornout or lose identity through use (paper, science and art supplies), food for a cooking class, a field trip, or a parent night (consistent with LEA policy)	\$20,440.00
Salaries and Benefits (teachers, aides, specialists, productivity, substitutes)	\$86,495.97
Books, Ebooks, online curriculum/subscriptions	\$1,661.00
Total:	\$108,596.97

Council Plan Approvals

Number Approved	Number Not Approved	Number Absent	Vote Date
4	0	1	2024-02-14

Utah Open & Public Meetings Act Annual Training Materials

DEFINITIONS

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

“Meeting” means a gathering:

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

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

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

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

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

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

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

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

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

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

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

- 1) Electronic Meeting Notice Requirements. In addition to the public notice requirements for a regular meeting, notice for an electronic meeting must also include: (i) written notice at the anchor location (unless no anchor location exists in accordance with the exceptions below); and (ii) 24 hr. minimum notice to board members with a description of how to connect to the meeting.
- 2) Anchor Location Requirements. When holding an electronic meeting, the board must identify an “anchor location” and provide space where members of the public can attend the open portions of the meeting. The anchor location must be in the building/location where the board would normally meet if they were not holding an electronic meeting or another building/location that is reasonably as accessible to the public.
- 3) Exceptions to Anchor Location Requirement.
 - a) No anchor location is required if the board chair determines: (i) that having an anchor location presents a substantial risk to the health or safety of those present or who would

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otherwise be present at the anchor location; or (ii) the location where the board would normally meet has been ordered closed to the public for health or safety reasons. If no anchor location will be made available under this exception, the public notice for the meeting must include a statement of the chair's risk determination, a summary of the facts supporting the determination, and information on how the public may attend the meeting electronically. The determination is valid for 30 days.

- b) No anchor location is required if all board members attend the electronic meeting remotely through electronic means and the board has not received a written request, at least twelve (12) hours before the scheduled meeting time, to provide an anchor location for members of the public to attend in person the open portions of the electronic meeting.

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

1) Written Minutes. Minutes must include the following:

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

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

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

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

3) Public Availability of Records:

- a) *Pending Minutes*: must be made available within a reasonable time after the meeting.
- b) *Approved Minutes & Meeting Materials*: within three (3) business days after

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approving written minutes, the board must: (i) post the approved minutes *and* meeting materials distributed at the meeting to the Public Notice Website; and (ii) make both available at the primary office.

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

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

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

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

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

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

- b) Closed session minutes are optional.

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

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

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Syracuse Arts Academy

Board of Directors Meeting Minutes

Thursday, December 18, 2025

Location: North Campus, 357 S 1550 W, Syracuse, UT 84075



In Attendance: Art Hansen, Nate Schow, Mary Johnston, Rene Dreiling, Neil Garner,

Others in Attendance: Nathan Steed, Brad Taylor, Kellie Mudrow, Heidi Bauerle, Dawn Kawaguchi, Katie Valentin, David Robertson (via Zoom), Jon McQueary (5:34 p.m. via Zoom),

SAA Mission Statement

The purpose of Syracuse Arts Academy is to develop respectful, confident citizens in a solid educational environment enriched by artistic expression.

Minutes

2025-2026 Board Vision Plan

CTE/CCA Pathway Funding Access Policy Project
Lunch & SpEd Budget Management
Close Specific Curriculum & Learning Gaps
Build a Business Case for Phased-In Campus Expansions
Engaging Externally

5:30 PM – INTRODUCTORY ITEMS

- Welcome & Roll Call – Mary Johnston
 - Board Mission – Rene Dreiling
 - School Mission – Neil Garner

There was no PUBLIC COMMENT.

REPORTS

- Update on School Bonding – Brad Taylor provided a review of all prior items completed in support of the bonding requirements. David Robertson presented a detailed report on the selection of underwriters for the School's upcoming bond issuance. Given the size of the transaction, he recommended that the Board engage two underwriters to jointly market and sell the bonds, with DA Davidson serving as the lead underwriter and Raymond James acting as co-manager. He noted that the School will pay a single underwriting fee, which will be shared between the two firms. David also outlined the process, timeline, and next steps for advancing the bond transaction, one of which would be the submission of financing application to the Utah Charter School Finance Authority (UCSFA) and the required \$30,000

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deposit which is also on the voting items tonight. Lastly, he indicated that an engagement letter for the underwriters will need to be executed by the Board President as well as the UCSFA application. *David Robertston was excused at 5:45 p.m.*

➤ **Academica West**

- Introduction to Human Resources – Katie Valentin from AW’s HR department provided an overview of the team’s role in supporting the School, including recruitment, compliance, licensing, and employee benefits. She also outlined additional responsibilities such as tracking teaching assistants who work with specific subgroups and must either pass the Praxis exam or hold an associate degree to be considered highly qualified, state-required trainings and key employment law areas—specifically FMLA, ADA, corrective action, performance plans, and, when necessary, termination. Katie also stated that FMLA and ADA have become a significant portion of the department’s workload. Kellie took a moment to thank Katie, stating that she has been phenomenal and consistently stays on top of everything so that Kellie doesn’t have to. She noted that whenever an issue arises, she can simply call Katie, who promptly provides updates and helps her work through situations at the School. Kellie added that Katie’s calm demeanor is especially appreciated. Mary commented that this level of support is precisely why the School partners with AW—so that Kellie can focus on students rather than managing some of the complex HR matters. *Katie Valentin was excused at 5:55 p.m.*

➤ **Board of Directors (cont.)**

- Financial Update – Rene Dreiling stated that he spoke with Jon earlier since he has been sick but he is on Zoom to talk about the details. Jon McQueary discussed the budget and financial status of the School. He reported that the School is 41.7% through the fiscal year, with revenues at 41.3% of target noting that federal funds are lower than expected but will be drawn down in January and February. Jon highlighted several budget categories where actual expenditures exceed the budget by more than 5%, including supplies and materials, which is primarily due to the new campus opening. He explained that many of these expenses were anticipated but occurred earlier than expected. Jon also discussed the statement of activities, clarifying that the negative net income is due to budgeted amounts being lower than current figures, and explained the use of PTIF funds for the new campus. Jon explained that the PTIF had just under \$6 million, with an additional \$3.5 million in restricted cash, bringing the total to \$11.8 million. Kellie and Jon discussed the audit situation, with Kellie reporting that a letter had been sent in error and the audit was nearly complete.

➤ **Administration**

- State of the School – Kellie Mudrow presented the enrollment data, noting that the School currently has 2,025 students. She added that despite the new DSD elementary school opening near the South campus, all but eight students have registered for next year. Kellie also reported that the lottery for the upcoming school year opened on December 1st, and the School has already received 135 new family applications, including 85 kindergartners at the South campus. The discussion

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concluded with an update on SPED funding. Kellie informed the Board that the state had planned to cut \$1.2 million beginning December 1st; however, through Jon's advocacy, the School was able to avoid cuts for this year. She noted that Jon continues to work with USBE to develop a plan for future adjustments and has requested at least a three-year transition period. Kellie closed her state-of-the-school report by recognizing Nathan Steed for his dedication, commitment and support—not only in his daily responsibilities but also for setting up the Zoom meeting with a large TV screen for the Board, a new addition to the library today. She added that she had planned to recognize and celebrate Nathan even before he mentioned he would be staying to attend the meeting. Kellie expressed her deep appreciation for Nathan's daily support, noting that the School is fortunate to have him and that she would be lost without his help. Mary added that Nathan's kindness and courtesy are exceptional – qualities not always common in the IT field.

- *Toilet Training Administrative Procedures* – These procedures correspond with the Toilet Training Policy that was approved last meeting. Kellie reviewed the administrative procedures stating that if it is determined through child find that there is not a disability, the student may be unenrolled, and the school may give up their position or hold it.

CONSENT ITEMS

- *October 9, 2025, Board Meeting Minutes* – There was no further discussion. **Neil Garner made a motion to approve the consent items with no corrections. Rene Dreiling seconded the motion. The votes were as follows:**

Mary Johnston – Aye

Neil Garner – Aye

Rene Dreiling – Aye

Art Hansen – Aye

Nate Schow – Aye

Motion passed unanimously.

VOTING ITEMS

- *Award Underwriters* – This was discussed earlier in the meeting under reports. There was a discussion on how many times has AW has worked with two underwriters. Brad stated that it has only been a couple of times usually when the bond is very large. Kellie and board are happy that there is one shared fee for the underwriters. David Robertson will be leading these two groups. Mary stated that is glad that Brad oversees everything because he is the smartest person of all.
- *Finance Authority Application and Deposit* – There was no further discussion.
- *2026-2027 School Calendar* – Kellie Mudrow reviewed the calendar and compared the big holidays with DSD. It is very comparable to DSD. She thanked Dawn and Heidi for their help with the calendar. It is possible that we may have an amendment, but it will most likely be moving the May comp day to October 14th to be consistent with DSD. She also added that kindergarteners will do three days of testing and start on Friday. Brad wanted it on the record that this is a great calendar and that he doesn't care for DSD's calendar.

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- Amended Instructional Materials Policy – Kellie Mudrow reviewed the amended Instructional Materials Policy which the legislature defined sensitive material and with that the state renumbered criminal codes. The policy was updated to reflect those updated codes.
- Amended Paid Parental & Postpartum Recovery Leave Policy – Kellie Mudrow reviewed the amended Paid Parental & Postpartum Recovery Leave Policy which clarifies the two paid leave periods are 15 contracted days opposed to 3 calendar weeks.

Rene Dreiling made a motion to approve the following items.

- **Approve DA Davidson as the lead underwriter on the upcoming bond transaction and Raymond James as co-manager and authorize the Board President to sign the agreements when they are reviewed and ready;**
- **Approve the submission of the financing application to the UCSFA when ready, authorize the Board President to sign the application, and authorize the \$30,000 deposit to be submitted at the same time as the application;**
- **Approve the 2026-2027 school calendar**
- **Approve the Amended Instructional Materials Policy; and**
- **Approve the Amended Paid Parental & Postpartum Recovery Leave Policy.**

Art Hansen seconded the motion. The votes were as follows:

Mary Johnston – Aye

Neil Garner – Aye

Rene Dreiling – Aye

Art Hansen – Aye

Nate Schow – Aye

Motion passed unanimously.

DISCUSSION ITEMS

- Calendaring Items – ALL
 - Next Pre-Board Meeting on January 22nd
 - Next Board Meeting on February 5th
 - NCSC26 New Orleans, LA June 24-26 (Wed-Fri). Early registration opens in January. Nate and Art are interested in attending.

6:51 PM – Nate Schow made a motion to enter a CLOSED SESSION to discuss the character, professional competence, or physical or mental health of an individual and/or to discuss deployment of security personnel, devices, or systems pursuant to Utah Code 52-4-205(1)(a) & (f) at the North campus library. Neil Garner seconded the motion. The roll call votes were as follows:

Mary Johnston – Aye

Neil Garner – Aye

Rene Dreiling – Aye

Art Hansen – Aye

Nate Schow – Aye

Motion passed unanimously.

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Heidi Bauerle, Brad Taylor, and Nathan Steed were excused at 6:52 p.m. Jon McQueary was excused at 6:57 p.m.

8:08 PM – Neil Garner made a motion to exit the CLOSED SESSION. Rene Dreiling seconded the motion. The votes were as follows:

Mary Johnston – Aye

Neil Garner – Aye

Rene Dreiling – Aye

Art Hansen – Aye

Nate Schow – Aye

Motion passed unanimously.

8:08 PM – Nate Schow made a motion to ADJORN the meeting. Art Hansen seconded the motion. The votes were as follows:

Mary Johnston – Aye

Neil Garner – Aye

Rene Dreiling – Aye

Art Hansen – Aye

Nate Schow – Aye

Motion passed unanimously.

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**Syracuse Arts Academy
Board of Directors
Closed Session Statement
Thursday, December 18, 2025**

Location: North Campus, 357 S 1550 W, Syracuse, UT 84075



CLOSED SESSION SWORN STATEMENT:

*At a duly noticed public meeting held on the date listed above, the board of directors for **SYRACUSE ARTS ACADEMY** entered into a closed session for the sole purpose of discussing the character, professional competence, or physical or mental health of an individual and/or to discuss deployment of security personnel, devices, or systems pursuant to Utah Code 52-4-205(1)(a) & (f)*

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

Signed on the 18 day of Dec., 2025, at Syracuse, Utah.


Mary Johnston
Board Chair

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SAA Board of Directors Meeting Thursday, February 5, 2026

Consent Item: 2026-2027 Amended School Calendar

Issue:

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

Background:

The 2026-2027 School Calendar was approved by the Board on December 18, 2025. After discussing with the administration, we would like to make a change to the kindergarten schedule which include testing days, first day of school, and the early out schedule for their first week. This does not change any required day of school for students 1-9 or required student hours. It only effects the kindergartners. LEA's are allowed up to five days of testing at the beginning of the year for assessment for kindergarteners.

This calendar still meets the required 180 days and meets the required 990 hours.

Recommendation:

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

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Syracuse
ARTS ACADEMY

School Year 2026 - 2027

www.SyracuseArtsAcademy.org

****EARLY OUT EVERY FRIDAY****



Syracuse
ARTS ACADEMY

Antelope Campus (K-9)

K-6 Bldg. 2893 W 1700 S, Syracuse, UT 84075
7-9 Bldg. 2965 W 1700 S, Syracuse, UT 84075
(801) 779-2066 K-6 Office • (801) 784-5211 7-9 Office
(844) 550-1573 K-9 Fax

South Campus (K-6)

2211 West 3060 South
Syracuse, Utah 84075
(801) 827-0544 Office
(844) 550-1573 Fax

North Campus (K-6)

357 South 1550 West
Syracuse, Utah 84075
801-827-0540 Office
801-774-9270 Fax

Grade *FDK-6 Schedule: 8:15 AM - 3:15 PM (*Early Out 8:15 AM - 12:45 PM)

Jr. High Schedule: 8:00 AM - 3:00 PM (*Early Out 8:00 AM - 12:30 PM)

Grade *FDK-6 Schedule: 8:30 AM - 3:30 PM (*Early Out 8:30 AM - 1:00 PM)

AM Kinder Schedule: 8:30 AM - 11:30 AM (*Early Out 8:30 AM - 10:30 AM)

PM Kinder Schedule: 12:30 PM - 3:30 PM (*Early Out 11:00 AM - 1:00 PM)

Grade *FDK-6 Schedule: 8:30 AM - 3:30 PM (*Early Out 8:30 AM - 1:00 PM)

AM Kinder Schedule: 8:30 AM - 11:30 AM (*Early Out 8:30 AM - 10:30 AM)

PM Kinder Schedule: 12:30 PM - 3:30 PM (*Early Out 11:00 AM - 1:00 PM)

2026-2027 SCHOOL YEAR CALENDAR

JULY 2026						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

OCTOBER 2026						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

JANUARY 2027						
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31						

APRIL 2027						
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AUGUST 2026						
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30	31					

NOVEMBER 2026						
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29	30					

FEBRUARY 2027						
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28						

MAY 2027						
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30	31					

SEPTEMBER 2026						
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27	28	29	30			

DECEMBER 2026						
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27	28	29	30	31		

MARCH 2027						
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JUNE 2027						
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27	28	29	30			

SCHOOL YEAR AT A GLANCE

August 12 - 17	No School for Students	Teacher Prep/PL Days
August 13	Information	Back to School Night - All Campuses
August 18	Early Out	1st Day of School/Term 1 Begins for Grades 1-9
August 18 - 21	Early Out	Early Out First Week of School (1-9)
August 18 - 21	Kinder Only	Kindergarten Assessments
August 24	Kinder Only	1st Day of Kindergarten - Early Out
August 24 - 28	Kinder Only	Early Out First Week of School for Kindergarten
September 7	No School	Labor Day
September 23 - 24	Early Out	Parent-Teacher Conference
September 25	No School	Teacher Comp Day
October 14	Early Out	Early Release - Fall Break
October 15 - 16	No School	Fall Break
October 22	Information	Term 1 Ends
October 23	No School for Students	Professional Development (Legislative Day)
October 26	Information	Term 2 Begins
November 24	Early Out	Early Release - Thanksgiving Recess
November 25 - 27	No School	Thanksgiving Recess
Dec 21 - Jan 1	No School	Winter Recess
January 4	No School for Students	Professional Development (Legislative Day)
January 14	Information	Term 2 Ends
January 15	No School for Students	Professional Development (Legislative Day)
January 18	No School	Martin Luther King Jr. Day
January 19	Information	Term 3 Begins
February 10 - 11	Early Out	Parent-Teacher Conference
February 12	No School	Teacher Comp Day
February 15	No School	Presidents' Day
March 18	Information	Term 3 Ends
March 19	No School for Students	Professional Development (Legislative Day)
March 22	Information	Term 4 Begins
April 5 - 9	No School	Spring Break
May 3	No School	Teacher Comp Day
May 27	Early Out	Last Day of School / Term 4 Ends
May 28	No School for Students	Teacher Work Day

*FDK = Full Day Kindergarten

**Number of Days per Term include Teacher Comp Days and Teacher Professional Learning Days

Board Approval Date: 12-18-25

Board Amended Date:

**TOTAL TERM / SCHOOL DAYS		Days
Term 1:	August 18 - October 23	46
Term 2:	October 26 - January 14	46
Term 3:	January 15 - March 19	44
Term 4:	March 22 - May 27	44
Total School Days		180

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SAA Board of Director's Meeting Thursday, February 5, 2026

Action Item: *Antelope Campus Flooring Project*

Issue:

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

Background:

After more than two decades of continuous use, the Antelope campus entryway and gymnasium flooring have significantly deteriorated and now present a safety concern for students, staff, and visitors. Multiple bids were solicited for the replacement project, and Webfoot Construction has been identified as the preferred contractor. Pending approval, the work would be scheduled for completion during the summer break and allocated to the FY27 budget.

Recommendation:

It is recommended that the Board approve the Antelope Campus Flooring Replacement Project not to exceed \$60,000.

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



codybhansen@icloud.com
6396 North Salt Creek Rd
Honeyville utah 84314
(801)-678-6720

Estimate

Estimate No ES00163
Estimate date 11/Jan/2026

Billing address

Syracuse Arts Elementary Entry

Item	Description	Amount
Flooring demo	Removal vct flooring in entry ways and hallway connecting to entry. Includes removal and disposal	\$3,292.20
Floor prep	Scraping and patching flooring cracks and imperfections Prep for installation	\$2,286.25
Flooring materials	Shaw LVP 4094v Reside Matching Junior high LVP flooring Includes Shaw LVP 4200 adhesive Includes delivery to school	\$5,327.04
Flooring Install	Install glue down LVT all wood planks	\$3,658.00
Rubber base	Black rubber base around all new flooring Includes base and adhesive plus labor	\$1,000.00
Logo	Add entry way logo in LVP Design provided by principal Includes extra color tiles Black, red, charcoal	\$4,000.00
Walk off	Replace and extend walk off in front entry Replace with Tarkett 6' powerbond Price includes materials and labor for demo,prep and install	\$3,480.00

Other Comments

Total \$23,043.49



codybhansen@icloud.com
6396 North Salt Creek Rd
Honeyville utah 84314
(801)-678-6720

Estimate

Estimate No ES00162
Estimate date 11/Jan/2026

Billing address

Syracuse Arts Elementary Gym
Syracuse Arts Elementary Gym
Kirk@awservices.com

Item	Description	Amount
Demo cafeteria elementary	47x61 remove vct tile in all open area No closets Includes hauling away to landfill	\$5,275.28
Concrete Grinding	Removing old adhesive and grinding the profile back flat leveling all joints and problem areas Price per square foot	\$7,310.85
Flooring Materials	2867 sqft. TARKETT- cushion back LVP Collection- Even Plane \$10,550.56 Tarkett- Smooth finish Rubber tiles \$19,122.89 Mannington- Teles Rubber flooring. \$26903.10 Adhesive- \$1000.00	\$11,550.56
Flooring install Gym	2867 sqft Install either Rubber or Cushion LVP No pattern or design One color	\$5,734.00
Gym Lines	Painting game lines onto the flooring	\$5,500.00

Good for cushion LVP and smooth finish Rubber flooring

Basketball courts - \$4000 each full court
Pickleball courts- \$1500 each court

Estimate is for 1 of each

Rubber base install	Install black rubber base around gym	\$550.00
Other Comments		Total \$35,920.69

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SAA Board of Directors Meeting Thursday, February 5, 2026

Action Item: *Helpside Professional Employer Agreement*

Issue

Every five years the School must renew their Helpside agreement to continue their services and meet procurement regulations.

Background

A new Professional Employer Agreement between the school and Helpside is being presented for board approval. Under the Utah Procurement Code, contract terms are generally limited to five years, with limited exceptions. Helpside provides a comprehensive suite of services, including payroll administration, 401(k) benefits, FMLA administration, unemployment support, and workers' compensation coverage. Helpside has consistently delivered high-quality, comprehensive services at competitive rates. The terms of the new agreement are consistent with the expiring agreement.

Recommendation

It is recommended that the Board approve the Professional Employer Agreement with Helpside and authorize the Board President to execute the agreement on behalf of the school.

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

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

Helpside PEO Client Service Agreement

This Client Service Agreement is made as of the Effective Date set forth below by and between Helpside, LLC, located at 395 West 600 North, Lindon, Utah 84042 (hereinafter "Helpside" or "PEO") and Syracuse Arts Academy, located at 2893 W 1700 S, Syracuse, UT 84075 (hereinafter "Client"). Helpside and Client are sometimes referred to collectively as the "Parties," and individually as a "Party." Terms and Conditions (Exhibit "A"), the Rate Sheet (Exhibit "B"), and State Addenda (Exhibit "C") accompanying this Client Service Agreement, along with any other addenda, exhibits and/or schedules, are incorporated by reference as if fully set forth herein and are referenced herein collectively as "this Agreement."

1. **Effective Date and Service Commencement Date.** This Agreement will be effective as of the date signed by both Parties ("Effective Date"). The term of the Agreement will commence on the Effective Date and will continue until terminated by either Party pursuant to the Terms and Conditions, set forth in Exhibit "A" ("Term"). The services described herein will commence on 2-05-2026. For avoidance of confusion, Helpside's obligation to provide services with respect to any Covered Employee (as defined below) under this Agreement does not commence until the requirements for a Client's employee to be deemed a Covered Employee, as set forth in Paragraph 2, have been satisfied.
2. **Obligations of Helpside.** Helpside's obligations under this Agreement with respect to Client's employees for whom Helpside has timely received and accepted all onboarding documents required by Helpside, including, without limitation, the Worksite Employee Acknowledgement and W-4, in addition to initial payment according to the appropriate rate set forth in the Rate Sheet (Exhibit "B") of this Agreement (hereinafter "Covered Employee") are as follows:
 - 2.1. **Payroll Administration.** Helpside will process payroll payments for Covered Employees in accordance with applicable law, conditioned upon Client timely and accurately supplying all data and funds necessary for Helpside to perform its payroll processing services.
 - 2.2. **Payroll Taxes and Unemployment Insurance.** To the extent required by law, Helpside will withhold, report, and remit federal, state, and local payroll taxes, including, without limitation, unemployment insurance contributions, for Covered Employees. To the extent requested by Client, Helpside will administer unemployment insurance filings and claims, including opposing unemployment claims when appropriate.
 - 2.3. **Employee Benefits.** As agreed to between Helpside and Client, Helpside will offer certain employee benefits to eligible Covered Employees and their eligible dependents through Helpside-sponsored plans ("Helpside Benefit Plans") and administer such Helpside Benefit Plans in compliance with applicable law and the terms and provisions of the applicable plan documents. The applicable plan documents will control eligibility for benefits and the extent of benefits provided under the Helpside Benefit Plans.
 - 2.4. **Workers' Compensation Insurance.** Unless the Parties have otherwise agreed in writing, as evidenced by execution of an Addendum to this Agreement, Helpside will provide workers' compensation insurance coverage for the Covered Employees and, to the extent agreed to by the Parties, administer claims under such coverage in compliance with applicable law. Client workers who are not timely reported to Helpside pursuant to the terms of Paragraphs 3.1 below, and 5.2 of the Terms & Conditions (Exhibit "A"), and in compliance with Helpside's new-hire onboarding requirements are not Covered Employees and will not be covered by workers' compensation insurance provided through Helpside for any period during which they are not a Covered Employee.
 - 2.5. **Human Resources Consulting Services.** Helpside will provide human resources consulting services as detailed in Paragraph 4.5 of the Terms & Conditions (Exhibit "A").
3. **Obligations of Client.** Client's obligations under this Agreement include the following:
 - 3.1. **Onboarding Process.** Client will comply with Helpside directives regarding the requirements to onboard Covered Employees, including, but not limited to, the requirements set forth in the Terms & Condition. Client will ensure all newly hired employees complete electronic onboarding before the newly hired employee begins work for the Client, except as otherwise required by applicable laws.
 - 3.2. **Payroll Data.** Client will timely and accurately provide all data necessary for Helpside to process payroll for the Covered Employees, including, but not limited to, hours worked, rates of pay, payments owed, and exempt/non-exempt status under applicable wage and hour laws ("Payroll Data"). Payroll Data must be provided to Helpside no later than 9:00 AM Mountain Time two (2) business days before the payroll pay date ("Payroll Deadline"). Payroll Data provided after the Payroll Deadline that the Client would like processed on the regularly scheduled pay date results in a "Late Payroll," meaning Helpside has less time to process payroll and a "Late Payroll" fee will apply, as outlined in the Rate Sheet, attached as Exhibit "B." To ensure accurate calculation of fees and proper withholding, reporting, and remitting of taxes, Client agrees not to pay any wages, salaries, bonuses, or other amounts directly to Covered Employees (outside of Helpside's platform) without obtaining Helpside's prior written consent to do so. Client will immediately forward to Helpside any order or notice of garnishment, involuntary deduction, IRS lien or other legal process received by Client affecting wages paid to Covered Employees and, if requested by Helpside, Client will sign documents necessary to authorize Helpside to act on Client's behalf in responding to such legal process. Client will timely report to Helpside any changes in its workforce, such as employees hired or terminated, and any changes in salary or hourly wages, or other compensation. If Client abandons Helpside's services by reporting a payroll cycle of \$0, pays Covered Employees in violation of the conditions set forth in this Paragraph 3.2, or fails to timely report Client's payroll information for a payroll cycle, it will be deemed a material breach

of the Agreement, and the Agreement may be terminated immediately, as set forth in Paragraph 11.2.1 of the Terms & Conditions.

- 3.3. Notice of Covered Employee Termination and Wage Changes. Client shall provide Helpside with timely advance notice (through Helpside Admin Tools) when it terminates the employment of a Covered Employee. At a minimum, Client will provide Helpside with sufficient notice for Helpside to timely issue the final paycheck to a terminated Covered Employee. Additionally, Client shall provide Helpside sufficient notice of a wage change for any Covered Employee to enable Helpside to properly comply with any applicable wage payment requirements.
- 3.4. All Obligations Not Expressly Included. Client understands, acknowledges, and agrees that Client is solely responsible and liable for any and all obligations, duties, and responsibilities that are not expressly delegated to Helpside under this Agreement.

4. **Fees.**

- 4.1. Administrative Fees. Client will pay Helpside's administrative fees and charges as detailed in Section 7 of the Terms & Conditions (Exhibit "A"), according to the rates set forth in the Rate Sheet (Exhibit "B").
- 4.2. Timing and Collection of Amounts Owed. As detailed in the Terms & Conditions, prior to the time that one or more Covered Employees is required to be paid, Client shall pay an amount equal to Gross Payroll (as defined in the Terms & Conditions) plus all other fees and charges associated with that payroll, including, but not limited to: Helpside's administrative fees (as referenced above in Paragraph 4.1); all gross wages; federal, state, and local taxes and related charges (including, but not limited to, FICA, FUTA, and SUTA); and any other applicable fees and charges attributable to Covered Employees, as invoiced by Helpside. Except as otherwise provided in the applicable Rate Sheet, Helpside may adjust any rates, fees, or charges at any time with thirty 30 days' advance notice, or without any advance notice in the event of immediate or retroactive changes in payroll tax or insurance rates, changes in insurance requirements or costs, or changes in workers' compensation insurance codes.
- 4.3. Other Fees. There may be additional fees or charges for services requested by Client if such requested services are not specifically identified in this Agreement, such as for services pertaining to background searches, substance screening fees, applicant tracking system access, learning management system access, and other miscellaneous services.

THROUGH THE SIGNATURES OF THEIR AUTHORIZED REPRESENTATIVES BELOW, AND IN EXCHANGE FOR MUTUAL AND VALUABLE CONSIDERATION, THE PARTIES HEREBY AGREE TO ALL TERMS AND CONDITIONS OF THIS AGREEMENT.

Helpside: BY: _____ NAME: _____ TITLE: _____ DATE: _____	Client: BY: _____ NAME: <u>Mary Johnston</u> TITLE: <u>SAA Board President</u> DATE: <u>February 5, 2026</u>
Address for Notices (Par. 14.6 of the Terms & Conditions (Exhibit "A"))	
Helpside: Street Address: City, State, Zip: Attn: Email:	Client: <u>Syracuse Arts Academy</u> Street Address: <u>2893 W 1700 S</u> City, State, Zip: <u>Syracuse, UT 84075</u> Attn: <u>Kellie Mudrow</u> Email: <u>kmudrow@saacharter.org</u>

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SAA Board of Director's Meeting Thursday, February 5, 2026

Action Item: *Amending Student Conduct & Discipline Policy*

Issue:

Amending the School's Student Conduct & Discipline Policy.

Background:

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

Recommendation:

It is recommended that the Board approve the Amended Student Conduct & Discipline Policy.

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

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

Syracuse Arts Academy

Student Conduct & Discipline Policy



1. PURPOSE, BELIEFS, AND PHILOSOPHY

1.1 Purpose

The purpose of Syracuse Arts 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 ~~s~~School and community-wide expectation of good citizenship for students and a sense of responsibility in the ~~s~~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~~—and guardians~~ 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 should meet with the Campus Principal. If resolution is not made there, they may address those

~~concerns request a hearing with the Lead Director~~ 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 is a temporary removal of a student from School and School-sponsored activities for a period of up to one (1) year.~~ -(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 Campus 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~~the formal process of dismissing a student from School. Recognizing that students who commit violent or disruptive acts may pose safety problems, the School will work with parents to provide alternative educational placement and programs for the student where appropriate and feasible. However, the Campus Principal retains the authority to~~ excluded ~~the student~~ from all School programs or activities for the period of expulsion.

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

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

3.4 Disruptive Student Behavior

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

3.5 Parent

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

3.6 Qualifying Minor

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

3.7 School Year

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

3.8 School-age Child

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

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

4.1 Suspension

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

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

[b] willful ~~destruction~~damage to or defacement~~ing~~ 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, 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 Lead Director, the Campus Principal, a Board member, and a teacher selected by them, accompanied by a parent ~~or legal guardian~~; 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

~~(ii)~~(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 ~~or guardian~~.

[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, handshakes, 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 Campus 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 Campus Principal will ensure that any surrendered or confiscated electronic cigarette product is destroyed or disposed of. However, the Campus 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) Days or Less for Regular Education Students

The Campus 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 Campus 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. The Campus Principal may not suspend for longer than ten (10) school days or otherwise change student placement. Whenever the Campus Principal proposes suspending a student for more than ten (10) school days, the Campus Principal shall refer the matter to the Lead Director.

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

The Campus 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) consecutive school days in that same school year for separate incidents of misconduct as long as those removals do not constitute a pattern resulting in a change of placement. The School need not provide services during periods of removal of ten (10) days cumulative or less if services are not provided to a student without disabilities who has been similarly suspended.

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

Subject to the requirements for due process set forth in Section 9, the Lead Director may suspend a regular education student for longer than ten (10) school days and up to one (1) year or expel a regular education student.

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

5.3.1 Parental Responsibility

If a student is suspended for a period longer than ten (10) days or expelled, the student's parent-~~or legal guardian~~ is responsible for undertaking an alternative education plan that will ensure that the student's education continues during the period of expulsion. The parent-~~or guardian~~ 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-~~or guardian~~.

5.3.2 The parent-~~or guardian~~ 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-~~or guardian~~ 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/~~guardian~~ 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-~~or guardians~~ 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 Lead Director or Campus 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 Campus Principal or a teacher or counselor designated by the Campus 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 Lead Director or Campus 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 Lead Director and Campus Principal ~~is~~are authorized to issue notices of disruptive student behavior to ~~students who are~~ qualifying minors who.

~~**6.2.2 Criteria for Issuing Notice.** The Campus Principal will issue a "notice of disruptive student behavior" to a qualifying minor who:~~

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

[b] engages in disruptive student behavior that results in suspension or expulsion once during the school year.

6.2.2~~3~~ Contents of Notice. ~~The~~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 Campus Principal, Lead Director and the Board in correcting the student's disruptive student behavior; and

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

6.2.3~~4~~ Contesting Notice. A qualifying minor, or a qualifying minor's parent, may contest a notice of disruptive student behavior by requesting in writing, within ten (10) business days after receipt of the notice, a meeting with the CMT at which the parent and the CMT will discuss the facts related to the student's behavior, the basis of the parent's concerns with or objections to the issuance of the notice, and efforts that have been made to address the behavior problems.

6.3 Habitual Disruptive Student Behavior Notice

6.3.1 Authorization and Criteria for Issuing Notice. The Lead Director or Campus 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 Lead Director or Campus Principal shall provide documentation to a parent of the qualifying minor who receives the notice of the efforts made by a School representative under Section 7, below.

6.4 Responses to School-Based Behavior

6.4.1 Definitions.

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

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

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

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

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

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

(i) to an evidence-based alternative intervention, including:

(1) a mobile crisis outreach team;

(2) youth services center, as defined in § 80-5-102;

(3) a certified youth court, as defined in § 80-6-901, or comparable restorative justice program;

(4) an evidence-based alternative intervention created and developed by the School or other governmental entities as set forth in § 53G-8-211(3)(a)(v);

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

(6) truancy mediation; or

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

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

(i) the minor allegedly committed an offense on School property on a previous occasion; and

(ii) the minor was referred to an evidence-based alternative intervention, or to prevention or early intervention youth services, as described in Subsection [a] above for the previous offense.

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

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

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

(i) the minor was previously alleged of being a habitual truant at least twice during the same school year; and

(ii) the minor was referred to an evidence-based alternative intervention, or for prevention and early intervention youth services, as described in Subsection [a] above for at least two of the previous habitual trancies.

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

7.1.4 Informal parent/student conferences;

7.1.5 Behavioral contracts;

7.1.6 After-school make-up time;

7.1.7 Short-term in-school suspension ~~(ISS)~~;

7.1.8 Short-term at-home suspensions;

7.1.9 Appropriate evaluation;

7.1.10 Home study;

7.1.11 Alternative programs; or

7.1.12 Law enforcement assistance as appropriate.

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

As part of a remedial discipline plan for a student, the School may require the student's parent ~~or guardian~~, 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 ~~or guardian~~ 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 Campus Principal shall notify the student's custodial parent ~~or guardian~~ 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 ~~or guardian~~ to meet with the Campus Principal to review the suspension.

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

~~8.4 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.~~

8.45 Unless one of the exceptions below applies, before a suspension begins, If the student denies the charges, 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 Campus 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.

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

8.4.27 If, in the judgment of the Campus 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 Campus 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 Campus Principal believes that a student should be suspended for more than ten (10) school days or expelled, the Campus Principal shall refer the matter to the Lead Director.

9.2 Prior to sending the referral, but in no instance longer than ten (10) school days after the suspension began, the Campus Principal shall meet with the parent ~~or guardian~~ 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 Campus Principal and respond to the allegations and proposed disciplinary action.

9.2.1 The Campus 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 Lead Director shall include all relevant documentation of the student's violation(s), including written student statements, written witness statements, evidence of an informal ~~school hearing~~ conference, evidence of a Campus Principal meeting with parent ~~or guardian~~, and written parental input.

9.4 Notice to Student and Parent/~~Guardian~~

If the Lead Director, after considering the totality of the circumstances and consulting with the CMT, decides that a student should be suspended for longer than ten (10) school days or expelled, the ~~Campus Principal~~ Lead Director shall, within ten (10) school days after the suspension or expulsion began, send written notice by certified mail, return receipt requested, to the student's parent ~~or legal guardian~~, 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 ~~School~~Lead Director's decision to suspend or expel the student will be final, and the parent's right to oppose the ~~School~~Lead Director'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, unless the student's parent agrees otherwise.

9.5.2 A written Hearing Notice shall be sent to the parent ~~or guardian~~ informing the parent ~~or guardian~~ 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;

~~[d]~~[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;

~~[e]~~[f] the right of all parties to appeal to the President of the Board within ten (10) working days following the decision if the parties disagree with the Hearing Officer's decision; ~~and~~

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

~~ff~~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; and
- [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.

9.6 Appeals

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

9.6.2 Within ten (10) working days following receipt of the appeal, the Board President 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 ~~or guardians~~ 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 ~~Office~~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 ~~f~~Functional ~~b~~Behavioral ~~a~~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 Lead Director will develop, with input from administration, instruction and support staff, students, parents, and other community members, a Student Conduct and Discipline Plan(s). The plan(s) shall be comprehensive, clearly written, consistently enforced, and include the following elements:

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

11.1.2 effective instructional practices for teaching student expectations, ~~including:~~

~~[a] self-discipline;~~

~~[b] citizenship;~~

~~[c] civic skills; and~~

~~[d] social-emotional skills;~~

11.1.3 systematic methods for reinforcing ~~ment-of~~ expected behaviors;

11.1.4 uniform and equitable methods for correcting ~~on-of~~ 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~~consistent processes to collect student discipline data and incident or infraction data, including collection of the number of days of student suspensions and data collected from the School's climate survey as described in Rule R277-623;~~

~~11.1.6 uniform and equitable methods for at least annual school level data-based evaluations of efficiency and effectiveness;~~

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

~~[a] student behavior expectations;~~

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

~~[c] effective intervention strategies; and~~

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

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

~~[a] crisis management;~~

~~[b] emergency safety interventions; and~~

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

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

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

~~11.1.11 policies and procedures, consistent with requirements of Rule R277-613 and the School's Bullying and Hazing Policy, related to:~~

~~[a] bullying;~~

~~[b] cyber-bullying;~~

~~[c] hazing;~~

~~[d] retaliation; and~~

~~[e] abusive conduct;~~

~~11.1.12 policies and procedures for the use of emergency safety interventions for all students~~

consistent with evidence-based practices including prohibition of:

~~[a] physical restraint, subject to the requirements of Section R277-609-5, except when the physical restraint is allowed as described in § 53G-8-302(2);~~

~~[b] prone, or face-down, physical restraint;~~

~~[c] supine, or face-up, physical restraint;~~

~~[d] physical restraint that obstructs the airway of a student or adversely affects a student's primary mode of communication;~~

~~[e] mechanical restraint, except:~~

~~(i) protective or stabilizing restraints;~~

~~(ii) restraints required by law, including seatbelts or any other safety equipment when used to secure students during transportation; and~~

~~(iii) any device used by a law enforcement officer in carrying out law enforcement duties;~~

~~[f] chemical restraint, except as:~~

~~(i) prescribed by a licensed physician, or other qualified health professional acting under the scope of the professional's authority under State law, for the standard treatment of a student's medical or psychiatric condition; and~~

~~(ii) administered as prescribed by the licensed physician or other qualified health professional acting under the scope of the professional's authority under state law;~~

~~[g] seclusionary time out, subject to the requirements of Section R277-609-5, except when a student presents an immediate danger of serious physical harm to self or others; and~~

~~[h] for a student with a disability, emergency safety interventions written into a student's IEP, as a planned intervention, unless:~~

~~(i) school personnel, the family, and the IEP team agree less restrictive means have been attempted;~~

~~(ii) a FBA has been conducted; and~~

~~(iii) a positive behavior intervention, based on data analysis has been written into the plan and implemented;~~

~~11.1.13 direction for dealing with bullying and disruptive students;~~

11.1.614 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;

~~including students who engage in disruptive student behaviors as described in § 53G-8-210;~~
~~and~~

~~11.1.15 identification, by position, of an individual designated to issue notices of disruptive and bullying student behavior;~~

~~11.1.16 identification of individuals who shall receive notices of disruptive and bullying student behavior;~~

~~11.1.17 a requirement to provide for documentation of an alleged class B misdemeanor or a nonperson class A misdemeanor before referral of students with an alleged class B misdemeanor or a nonperson class A misdemeanor to juvenile court;~~

~~11.1.18 strategies to provide for necessary adult supervision;~~

~~11.1.19 a requirement that policies be clearly written and consistently enforced;~~

~~11.1.20 notice to employees that violation of Rule R277-609 may result in employee discipline or action;~~

~~11.1.21 gang prevention and intervention provisions in accordance with § 53E-3-509(1);~~

~~11.1.22 provisions that account for the School's unique needs or circumstances, including:~~
~~[a] the role of law enforcement; and~~

~~[b] emergency medical services; and~~

~~[c] a provision for publication of notice to parents and School employees of policies by reasonable means; and~~

~~[d] a plan for referral for a student with a qualifying offense to alternative school-related interventions, including:~~

~~(i) a mobile crisis outreach team, as defined in Section 80-1-102;~~

~~(ii) a receiving center operated by the Division of Juvenile Justice Services in accordance with Section 80-5-102;~~

~~(iii) a youth court; or~~

~~(iv) a comparable restorative justice program; and~~

~~11.1.723~~ procedures for responding to reports received through the SafeUT Crisis Line established under Utah Code Ann. § 53B-17-1201 et seq 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, ~~including without limitation the provisions in Section 6 regarding notices of disruptive student behavior and the emergency safety intervention policies and procedures set forth in Section 18.~~ It shall also be consistent with the School's Plan for Harassment and Discrimination Free Learning, which shall be developed by the School in accordance with § 53G-8-802 and R277-609.

12. EXTRACURRICULAR ACTIVITIES

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

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

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

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

14. INVESTIGATIONS

Whenever the Campus Principal has reason to believe that School rules or policies have been broken, he or she shall proceed with an investigation. However, if the Campus 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 Campus Principals

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

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

14.1.2 The Campus 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 Campus 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 Campus 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 Campus 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 Campus Principal, law enforcement should be notified, the following procedure should be followed:

[a] The Campus 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 ~~or legal guardian~~ 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 ~~or legal guardian~~ 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 Campus Principal shall document the contact or attempted contact with the student's parents ~~or legal guardian~~. If the Campus Principal cannot contact the student's parent ~~or guardian~~, or if the parent ~~or guardian~~ is unable to be present with the student for questioning, the Campus Principal shall be present and document generally what occurs during the interview.

[f] 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 Campus Principal or other designated person before beginning an investigation on School premises.

(ii) The Campus Principal shall document the circumstances warranting the investigation as soon as practical.

(iii) Alleged criminal behavior related to the School environment brought to the Campus 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 ~~or guardian~~.

~~(v) Directory information is limited to a student's name, home address, date of birth, phone number, class schedules and parents' address and phone numbers for use in case of emergency.~~

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 detained or unless the parent ~~or legal guardian~~ 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 ~~or legal guardian~~ immediately except in cases of child abuse and neglect. Such effort shall be documented.

[c] The Campus Principal shall immediately notify the Lead Director of the removal of a student from School by law enforcement authorities.

[d] Where it is necessary to take a student into custody or detained on School premises, the law enforcement officer shall contact the Campus 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 Campus 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 Campus Principal shall have the student summoned to the Campus 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 Campus Principal, the School staff present shall encourage the law enforcement officers to tell the Campus Principal of the circumstances as quickly as possible. If the officers decline to tell the Campus Principal, the School staff members present shall immediately notify the Campus Principal and the Lead Director.

14.2.5 Quelling Disturbances of School Environment

Law enforcement officers may be requested to assist in controlling disturbances of the School environment that a Campus 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 Campus Principal's directive to leave the premises.

15. INVESTIGATION OF CHILD ABUSE AND NEGLECT

Utah law requires that whenever any person, including any School employee, has reason to believe that a child has been subjected to incest, molestation, sexual exploitation, sexual

abuse, physical abuse, or neglect, or observes a child being subjected to conditions or circumstances which would reasonably result in such, he/she shall immediately notify the nearest peace officer, law enforcement agency, or office of the Division of Child and Family Services.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

16. SEARCHES OF PERSON OR PROPERTY

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

16.1 General Guidelines for Searches of Person or Property

16.1.1 Student Lockers

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

16.1.2 Searches of Students and Student Property

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 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., Campus Principal, teacher, police officer);

[c] School officials may ask the student to remove his/her hat, coat, shoes and socks, turn pockets inside out, and roll up sleeves to see if the student is hiding contraband;

[d] Under no circumstances may School officials require students to remove any other items of clothing or touch students in any way during the search.

[e] If this limited search does not turn up suspected contraband and School officials have reasonable suspicion that the student is concealing contraband in his/her inner clothing (i.e., hiding drugs, weapons or other contraband underneath shirts, pants or underwear), law enforcement officers shall be summoned immediately to conduct further search and investigation.

[f] In general, all questioning and searching of students conducted by law enforcement officers shall proceed according to the investigation guidelines in Section 14 of this policy.

16.4 Documentation of Searches

School officials shall thoroughly document the details of any search conducted of a student's property or person. Documentation shall be made at the time of the search, or as soon as possible thereafter, and shall include the following:

16.4.1 The time, place and date of the search;

16.4.2 The reasonable suspicion giving rise to the search (what did School officials suspect to find during the search);

16.4.3 The name and title of individuals conducting and observing the search;

16.4.4 A statement about evidence that was found or not found as a result of the search;

16.4.5 A statement about who took possession of contraband (i.e., police, school, etc.);

16.4.6 Information regarding the attempts of School officials to notify parents about the search.

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

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

17.1.1 If the President of the Board or the Lead Director of the School is notified by the juvenile court that a current or former student of the School has been adjudicated for a serious offense or sexual crime or is notified by a law enforcement agency that a current or former student of the School has been taken into custody or detention for a serious offense or sexual crime, the President of the Board or Lead Director of the School shall notify the student’s Campus 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, the Lead Director, or directly from the juvenile court or law enforcement agency), the Campus Principal shall make a notation in a secure file other than the student's permanent file. Beginning no later than July 1, 2025, the School shall digitally maintain the secure file or, if available, the student’s related reintegration plan described below, for one year from the day the notice is received and ensure the secure file follows the student if the student transfers to a different school.

17.1.3 Upon receipt of the information about a student’s serious offense or sexual crime (whether from the President of the Board, the Lead Director, or directly from the juvenile court or law enforcement agency), the Campus Principal shall, if the student is still enrolled in the School, notify staff members who, in the Campus 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 ~~or guardian~~. 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 into a School campus where:

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

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

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

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

17.2.7 A reintegration plan under this ~~s~~Section is classified as a protected record under Utah Code Ann. § 63G-2-305. All other records of disclosures under this ~~s~~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 ~~or guardian~~ has authorized disclosure, or a FERPA exception applies.

18. EMERGENCY SAFETY INTERVENTIONS

A School employee may not ~~use~~~~subject a student to~~ physical restraint on a student or place a student in seclusion~~ary time out unless utilized~~except as a necessary emergency safety intervention (“~~ESI~~”) 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 ~~An~~ “Emergency safety intervention” (“ESI”) is~~means~~ the use of seclusion~~ary time out~~ or physical restraint when a student presents an immediate~~/imminent~~ danger ~~of physical~~

~~violence/aggression towards~~ self or others ~~likely to cause serious physical harm~~. An ESI ~~is~~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 Lead Director or Campus 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~~2~~ “Physical restraint” means a personal restriction that immobilizes or significantly reduces the ability of a student to move ~~his or her~~the student’s arms, legs, body, or head freely.

18.1.9~~3~~ “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~~4~~ “~~Seclusionary time out~~” 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~~a student is placed in a safe enclosed area, isolated from adults and peers, and the student is, or reasonably believes, he or she will be prevented from leaving the area. The safe enclosed area must meet the fire and public safety requirements described in R392-200 and R710-4.~~

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~~Teachers and other personnel who may work directly with students shall be trained on the use of effective alternatives to ESI as well as the safe use of ESI and a release~~

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

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

18.2.3 ~~2~~ 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] ~~implement~~ be released under the following circumstances (release criteria) ~~an appropriate release criteria;~~

~~[c]~~ (i) ~~be discontinued~~ as soon as the student is no longer an immediate ~~imminent~~ danger of physical harm to self or others ~~has dissipated~~ (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

~~[d]~~ (ii) ~~be discontinued~~ 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);

~~[e]~~ never be used as punishment or discipline;

~~[f] be applied consistent with the School's administrative Student Conduct and Discipline Plan; and~~

~~[g]~~ 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

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 ~~Least Restrictive Behavioral Interventions (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 ~~which meet the circumstances described in R277-608-5~~ 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 ~~A~~Key Identified School ~~e~~Employees may, in accordance with Section 18.2.~~32~~ and when acting within the scope of employment, use ~~and apply~~ 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 as an ESI in self-defense or as may be reasonable and necessary under the following circumstances:

[a] in self-defense;

[ab] to protect ~~the~~a student or another person from physical injury;

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

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

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

18.4.~~32~~ 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, ~~other appropriate~~ 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, ~~except as prescribed by a licensed physician and implemented in compliance with a student's Health Care Plan.~~

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.

~~18.4.53 Nothing in this Section prohibits~~ Despite the foregoing, a Key Identified School Employee shall first use the least restrictive intervention available to the employee ~~from using less intrusive means~~, 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 Lead Director or Campus Principal and medical personnel shall be notified when warranted.

18.5 Seclusion ~~ary Time-Out~~

18.5.1 A Key Identified School employee may, in accordance with Section 18.2.32 and when acting within the scope of employment, place a student who is in grade 1 or higher in seclusion ~~ary time-out~~ 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 ~~under the following circumstances:~~

~~18.5.1 the student presents an immediate danger of serious physical harm to self or others;~~

[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;

~~18.5.2~~[d] any door remains unlocked consistent with applicable fire and public safety requirements described in R392-200 and R710-4; and

~~18.5.3~~[e] the seclusion is time-limited to a maximum time of 30 minutes, per occurrence, and monitored~~student is within line sight of the employee at all times.~~

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 Lead Director or Campus Principal and medical personnel shall be notified when warranted.

18.5.5 The Lead Director or Campus 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 Lead Director or Campus 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/guardian; and

[b] School administration ~~before the student leaves the School.~~

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

~~18.6.2 In addition to providing the notice described in Section 18.6.1, if the ESI is applied for longer than fifteen minutes, the School shall immediately notify the student's parent/guardian and School administration.~~

18.6.23 Parent notifications made under this Section shall be documented in the School's student information system ~~as required by R277-609-10(3)(d)).~~

18.7 Documentation of the Use of an ESI

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

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

~~18.6.4~~**18.7.3** Within ~~24~~48 hours of using an ESI on a student, the School shall notify the parent/guardian that ~~they~~ parent may request a copy of any notes or additional documentation taken during the use of the ESI ~~crisis situation.~~

~~18.6.5 Upon request of a parent/guardian, the School shall provide a copy of any notes or additional documentation taken during a crisis situation.~~

~~18.6.6~~**18.7.4** A parent/guardian may request a time to meet with School staff and administration to discuss the use of an ESI ~~crisis situation.~~

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

18.87 Emergency Safety Intervention (ESI) Committee

18.87.1 The School shall establish an ESI committee that includes:

[a] at least ~~two~~one administrators ~~(if there are at least two administrators employed by the School);~~

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

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

[d] at least one other licensed educator.

18.78.2 The ESI committee shall:

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

[b] determine and recommend professional ~~development~~learning needs;

[c] develop policies for ~~dispute resolution~~ processes to ~~address~~resolve concerns regarding the use of ESIs~~disciplinary actions~~; 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.

18.9.7.3 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.

18.97.24 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.

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

~~18.8~~19. Corporal Punishment

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.

~~19~~20. TRAINING

~~19~~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.

~~19~~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.

~~19~~20.3 The Campus 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~~20. POLICY ~~AND PLAN~~ DISSEMINATION AND REVIEW

~~20.1 The School shall compile an annual report of all out-of-school suspensions and expulsions and submit it to the Board. For each suspension or expulsion, the report shall indicate the student's race, gender, disability status, and age/grade, as well as the reason for the discipline, the length of the discipline, and a statement as to whether the student was referred to the Board.~~

~~220.12 A summary of t~~This policy ~~and the Student Conduct and Discipline Plan~~ shall be posted in a prominent location in the School; and ~~the policy and plan will be posted on the School's website. The policy or a summary of the policy and the plan or summary of the plan~~ shall also be published in student registration materials, student and employee handbooks, and other appropriate school publications as directed by the Board.

~~220.23~~ This policy ~~and the plan~~ 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.

REFERENCES

Gun Free Schools Act (20 U.S.C. § 7151)

Requires schools that receive federal financial assistance to have a policy requiring the expulsion from school for a period of not less than one year of any student who brings a weapon firearm, explosive or flammable material to school.

Individuals with Disabilities Education Act (20 U.S.C. § 1415(K); 34 C.F.R. § 300.520-529)

A student with a disability who carries a weapon to school or to a school function, or who knowingly possesses or uses illegal drugs or sells or solicits the sale of a controlled substance while at school or a school function may be placed by school officials in an interim alternative educational setting, in accordance with State law, for not more than 45 school days. A hearing officer may order a change in placement for a student with a disability to an appropriate interim alternative educational setting for not more than 45 school days if the hearing officer determines that there is substantial evidence that maintaining the current placement of the student is substantially likely to result in injury to the student or to others.

Family Educational and Privacy Rights Act (20 U.S.C. § 1232g (h)(1)-(2), 34 C.F.R. § 99.36)

Allows schools to include appropriate information in the education record of any student concerning disciplinary action taken against such 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. Also allows schools to disclose such information to teachers and school officials, including teachers and school officials in other schools, who have legitimate educational interests in the behavior of the student.

Individuals with Disabilities Education Act (IDEA) (20 U.S.C. §§ 1400-1485)

Assures all children with eligible disabilities a free appropriate public education and related services designed to meet their unique needs.

Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794)

Prohibits discrimination on the basis of disability.

Rehabilitation Act of 1973 (29 U.S.C. § 705 (2)(C)(iv))

Stipulates that schools may take disciplinary action pertaining to the use or possession of illegal drugs or alcohol against any student who is an individual with a disability and who currently is engaging in the illegal use of drugs or in the use of alcohol to the same extent that such disciplinary action is taken against students who are not disabled.

Americans with Disabilities Act (ADA), Title II (42 U.S.C. § 12132)

Prohibits public entities from discriminating on the basis of disability.

U. S. Department of Education, Office of Special Education Programs (OSEP) Memorandum (April 26, 1995). Questions and answers on disciplining students with disabilities.

U. S. Department of Education, Office for Civil Rights (OCR) Memorandum (January 28, 1991) ADA Amendments to Section 504 - Discipline of Students Using Drugs or Alcohol.

Utah Code Ann. §§ 53E-6-701 and 80-2-602 - Mandatory reporting of physical or sexual abuse of students

Utah Code Ann. § 53G-8-301~~2~~ - Use of reasonable and necessary physical restraint and seclusion~~or force~~.

Utah Code Ann. §§ 53G-8-201~~2~~ to 53G-8-213~~08~~ - School Discipline and Conduct Plans

Utah Code Ann. §§ 53G-8-402 to 53G-8-405 - Notification of juvenile court and law enforcement agencies

Utah Code Ann. § 80-2-610 - Immunity from liability