HighMark Charter School
Board of Directors Meeting
Date: June 3, 2026
Time: 1:30 PM
Location: 1255 Park Ave, Park City, UT 84060

The mission of HighMark Charter School is to equip students with the highest quality education while fostering an entrepreneurial spirit by integrating practical business applications throughout the core curriculum.

AGENDA

CALL TO ORDER

CONSENT ITEMS
- April 28, 2026 Board Meeting Minutes
- Ratify New Hires

REPORTS
- Director's Report
  - Title IX Report
- Budget Report
  - Annual Commitment to Ethical Behavior
  - Fraud Risk Assessment

VOTING AND DISCUSSION ITEMS
- Final Amended Budget 2025/2026
- Proposed Budget 2026/2027
- Eide Bailly Statement of Work
- Teacher Student Success Act Plan (TSSA Plan)
- Sex Education Committee
- Cheerleading & Student Government Uniform Invoices
- Chromebook Purchase
- Classroom TVs Purchase
- Policies:
  - Amended Salary Supplement for Highly Needed Educators Program Policy
  - Re-Approve Parent and Family Engagement Policy
  - Review Sex Education Instruction Policy
  - Purchasing Policy
- HighMark Honorees
- Board Member Terms and Elected Officers
- Director Agreement and Compensation

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

CALENDARING
- Board Meeting Calendar 2026/2027 School Year

TRAINING & STRATEGIC PLANNING SESSION
- Open and Public Meetings Act Training
- Management vs. Governance Training
- Forward Planning

ADJOURN

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

HIGHMARK CHARTER SCHOOL
BOARD OF DIRECTORS

EXECUTIVE SUMMARY

PRINCIPALS REPORT

See board meeting documentation folder for the most up to date report.
Action: *No action needed*

TITLE IX REPORT

Shawn Miehlke will provide an update on the school's compliance with Title IX, including any reports received, related training, and ongoing efforts to maintain a learning environment free from sex-based discrimination and harassment. See board documentation for the most up-to-date information.
Action: *No Action Needed*

BUDGET REPORT

See board meeting documentation folder for the most up to date report.
Action: *No action needed*

ANNUAL COMMITMENT TO ETHICAL BEHAVIOR

Annually, board members commit to abiding by the school's ethics policy and to always engage in ethical behavior, conducting themselves in ways that are consistent with a high standard of ethics and complying with applicable law. Each board member will sign the commitment after reading the school's ethics policy.
Action: *No Board Vote, Board Signatures Required*

FRAUD RISK ASSESSMENT

Utah charter schools are required to complete an annual Fraud Risk Assessment as mandated by the Utah Office of the State Auditor. The purpose of the assessment is to evaluate the school's internal controls and identify areas of potential financial risk or vulnerability. Areas reviewed include separation of duties, financial oversight practices, employee training, purchasing procedures, and safeguards designed to prevent misuse of public funds.
The assessment results in a risk score that helps schools and governing boards better understand their overall fraud risk exposure and identify opportunities for improvement. Completing the assessment also helps demonstrate the school's commitment to financial transparency, accountability, and compliance with state requirements.
Action: *Signature Needed*

FINAL AMENDED BUDGET 2025/2026

This budget amendment reflects final adjustments to the prior school year's financials based on actual revenues and expenditures. Variances from the originally approved budget are primarily due to changes in enrollment, program costs, staffing adjustments, and unanticipated expenses and/or savings realized throughout the year. Board approval of this amendment is requested to formally adopt the revised figures and close out the prior fiscal year in accordance with standard financial governance practices.
Action: *Board Vote*

PROPOSED BUDGET 2026/2027

This proposed budget is balanced and designed to support the organization's mission while ensuring compliance with all financial policies and regulations. Board review and approval are requested to authorize implementation for the upcoming fiscal year.

Action: *Board Vote*

EIDE BAILLY STATEMENT OF WORK

Eide Bailly is a regional certified public accounting firm that has performed the school's audit attestation services in prior years. Such attestation services include the audited financial statements, agreed-upon procedures for student enrollment, state compliance procedures, and possibly a single audit. A single audit will be required if the school incurs more than $1M in federal expenditures. Each year the school is required to approve the services. If approved, audit engagement letters will be provided for the board president's or Director's signature.

Action: *Board Vote, designee to sign at later date*

TEACHER STUDENT SUCCESS ACT PLAN (TSSA PLAN)

The Teacher and Student Success Act (TSSA), established by SB 149 (2019), requires the board to adopt a Student Success Framework and annually review and approve a Teacher and Student Success Plan. The plan outlines how funds will be allocated to support student achievement and teacher effectiveness, with periodic amendments made as needed to better align spending with identified priorities, ensure effective use of funds, and address evolving school needs.

Action: *Board Vote*

SEX EDUCATION COMMITTEE

The School's Board of Directors will review and approve the membership of the committee on or before August 1 each year. This committee shall be composed of parents, health professionals, school health educators, and administrators, with at least as many parent members as school employee members.

Action: *Board Vote*

CHEERLEADING & STUDENT GOVERNMENT UNIFORM INVOICES

Invoices for cheerleading and student government uniforms are presented for Board review and approval. The Board is asked to approve payment of the attached invoices to ensure uniforms are available for participating students.

Action: *Board Vote*

CHROMEBOOK PURCHASE

Proposed is a purchase of Chromebooks to refresh and maintain student devices, ensuring students have updated, reliable technology to support instruction. A quote has been obtained **totaling $______** for the devices, as outlined in the attached proposal. The Board is asked to consider whether to proceed with this purchase within the current fiscal year budget or incorporate it into next year's budget planning.

Action: *Board Vote*

CLASSROOM TVS PURCHASE

Proposed is the purchase of classroom televisions to support instruction and classroom presentation needs. A quote has been obtained **totaling $______** for the devices, as outlined in the attached proposal. The Board is asked to consider whether to proceed with

this purchase within the current fiscal year budget or incorporate it into next year's budget planning.
Action: *Board Vote*

POLICIES:

AMENDED SALARY SUPPLEMENT FOR HIGHLY NEEDED EDUCATORS PROGRAM POLICY
This policy is presented in amended form for Board approval. The Salary Supplement for Highly Needed Educators Program provides additional compensation to attract and retain qualified educators in high-need subject areas and assignments. The proposed amendments update the policy to reflect current program requirements and the school's compensation practices.
Action: *Board Vote*

RE-APPROVE PARENT AND FAMILY ENGAGEMENT POLICY
The Parent and Family Engagement Policy is presented for re-approval. Re-approval ensures the policy remains current, compliant with applicable requirements, and continues to reflect the school's commitment to meaningful partnership with parents and families. No substantive revisions are recommended at this time.
Action: *Board Vote*

REVIEW SEX EDUCATION INSTRUCTION POLICY
Under Utah governance requirements, certain Board policies must be reviewed periodically. The Sex Education Instruction Policy is currently due for scheduled review. At this time, no revisions are recommended, and no Board action or vote is required.
Action: *Review; No Action Needed*

PURCHASING POLICY
The Purchasing Policy is presented for Board review and approval. Increases to the levels of purchasing amounts are being presented as an option for approval.
Action: *Board Vote*

HIGHMARK HONOREES
The board will recognize the HighMark Honorees, celebrating HighMark community members and/or staff for outstanding achievement and contributions to the school community.
Action: *No Action Needed*

BOARD MEMBER TERMS AND ELECTED OFFICERS
The Board regularly reviews member terms to ensure continuity, effective governance, and compliance with bylaws. As terms expire, the Board may fill vacancies or reappoint members willing to continue serving, and will elect officers for the upcoming term.
Action: *Board Vote*

HighMark Charter School
Board of Directors Meeting

Date: April 28th, 2026
Location: (801) 928-7660
In Attendance: Richard Bigler, Blake Petersen, Rory Ukena
Others In Attendance: Shawn Miehlke, Krystal Taylor,
Excused: Lori Drake

MINUTES

CALL TO ORDER

Richard Bigler called the meeting to order at 4:10 PM.

PUBLIC COMMENT (limited to three minutes)

- 2026/2027 Fee Schedule (2nd comment opportunity)
  This was the 2nd comment opportunity. There were no public comments.

CONSENT ITEMS

- March 16, 2026 Board Meeting and Closed Session Minutes
  Blake Petersen made a motion to approve the March 16, 2026 Board Meeting and Closed Session Minutes. Rory Ukena seconded. Motion passed unanimously. Votes were as follows: Richard Bigler, Aye; Blake Petersen, Aye; Rory Ukena, Aye.

VOTING & DISCUSSION ITEMS

- 2026/2027 Fee Schedule
- Technology Purchase
- Award RFP for Speech and Language Therapy Services
  The Board held the second public comment period for the proposed fee schedule for the upcoming school year. The proposed fee schedule includes descriptions of applicable fees, fee amounts, how fees will be used, the annual maximum fee amount per student, and information regarding fee waiver eligibility.

  The Board reviewed a proposed refresh of teacher computers following the current school year to ensure staff have updated and reliable technology to support instruction and daily operations. A proposal totaling $41,316 was presented for the replacement devices. The Board discussed timing of the purchase in relation to the current fiscal year budget and upcoming budget planning as part of the school's continued investment in classroom technology and staff support. The main funding source for these devices will come through the TSSA plan funds.

  HighMark Charter School issued an RFP for Speech and Language Therapy Services and received three proposals. An evaluation committee reviewed and scored the submissions, determining that Something to Talk About best met the needs of the school based on qualifications, experience, prior successful work with the school, and competitive pricing. The committee recommended awarding the contract to Something to Talk About for a term not to exceed five years and authorizing the Director to finalize and execute the agreement.

Richard Bigler made a motion to approve the 2026/2027 Fee Schedule and the technology purchase for up to $42,000 and to award the RFP for speech and language therapy services to Something to Talk About. Blake Petersen seconded. Motion passed unanimously. Votes were as follows: Richard Bigler, Aye; Blake Petersen, Aye; Rory Ukena, Aye.

CALENDARING

- Board Meeting June 3rd, Park City at 1:30PM

ADJOURN

At 4:16 PM Blake Petersen made a motion to adjourn. Rory Ukena seconded. Motion passed unanimously. Votes were as follows: Richard Bigler, Aye; Blake Petersen, Aye; Rory Ukena, Aye.

BOARD PRESENTATION

HIGHMARK STRATEGIC PROPOSAL

Transitioning to a 4-Day School Week Community Survey Results + Implementation Considerations

A board-ready look at national trends, HighMark family feedback, and a thoughtful path forward.

236
Family Survey Responses

73.3%
Support Exploring a 4-Day Week

1-year
Pilot Option for Evaluation

Prepared for board discussion

HighMark

Executive Summary

73.3%

Support Exploring a 4-Day Week

72.5%

Report No Childcare Challenge

69.9%

Say Impact Would Be Positive

What the Data Suggests

Families strongly favor flexibility when instructional time is protected.

The largest support themes are family time, fewer absences, and reduced burnout.

Concerns are real but specific: longer days, academics, childcare, and student services.

A one-year pilot gives the board a measured way to evaluate outcomes before a permanent decision.

National Context: A Growing, But Still Selective Model

2,100+
Public Schools

26
States

600%+
Growth Since 1999

Key Point

The 4-day week is no longer unusual, but successful models depend on preserving instructional minutes and designing Fridays intentionally.

Sources noted in slide notes: NWEA, Education Week, NCSL. Research remains mixed, especially when instructional time is reduced.

HighMark-Specific Lens: This Is a People Strategy

1

Recruitment & Retention

A 4-day week can strengthen HighMark's ability to attract and keep excellent educators.

2

Family Flexibility

Appointments, travel, and activities can shift to Friday without missing core classes.

3

Facility Efficiency

Savings are more likely from utilities, building wear, cleaning, and operational rhythms—not buses or lunches.

Important clarification: HighMark does not bus students or produce lunches in-house, so the most persuasive rationale is not large transportation or food-service savings.

Survey Methodology

236

Parent Responses

Survey included families from Kindergarten through 9th Grade.

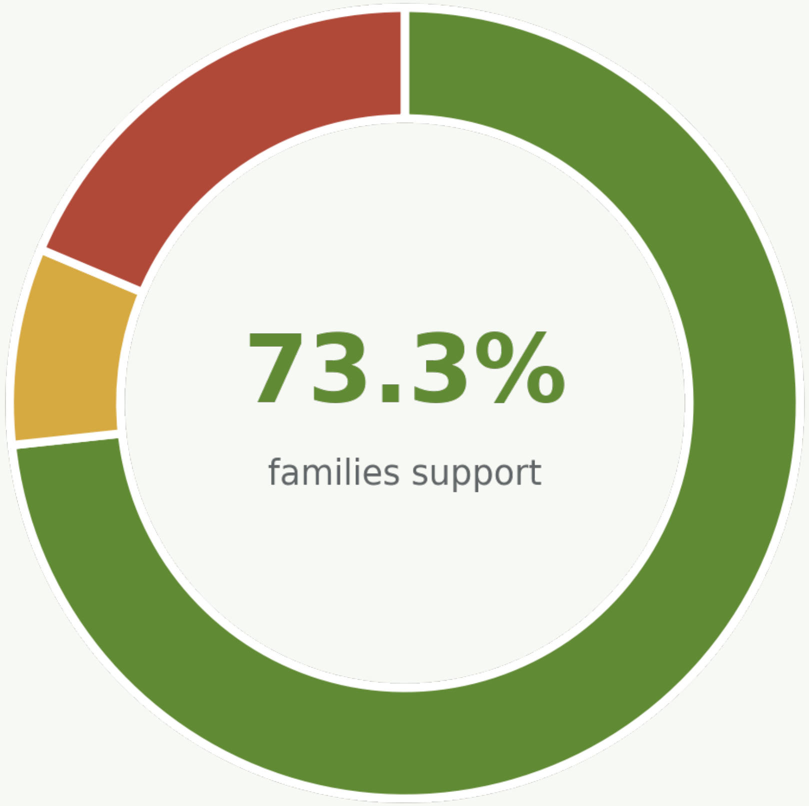
- **Kindergarten**
- **Grades 1–3**
- **Grades 4–6**
- **Grades 7–9**

What Was Measured

- Support level
- Perceived benefits
- Concerns
- Friday preferences
- Childcare and services

HIGHMARK CHARTER SCHOOL

Community Support: Strong Initial Favorability



Nearly 3 out of 4 families support exploring a 4-Day Week.

- Support: 173 families (73.3%)
- Neutral: 19 families (8.1%)
- Opposed: 44 families (18.6%)

Board Takeaway: The proposal has a strong base of community support, but the implementation details matter.

Support Breakdown + Family Impact

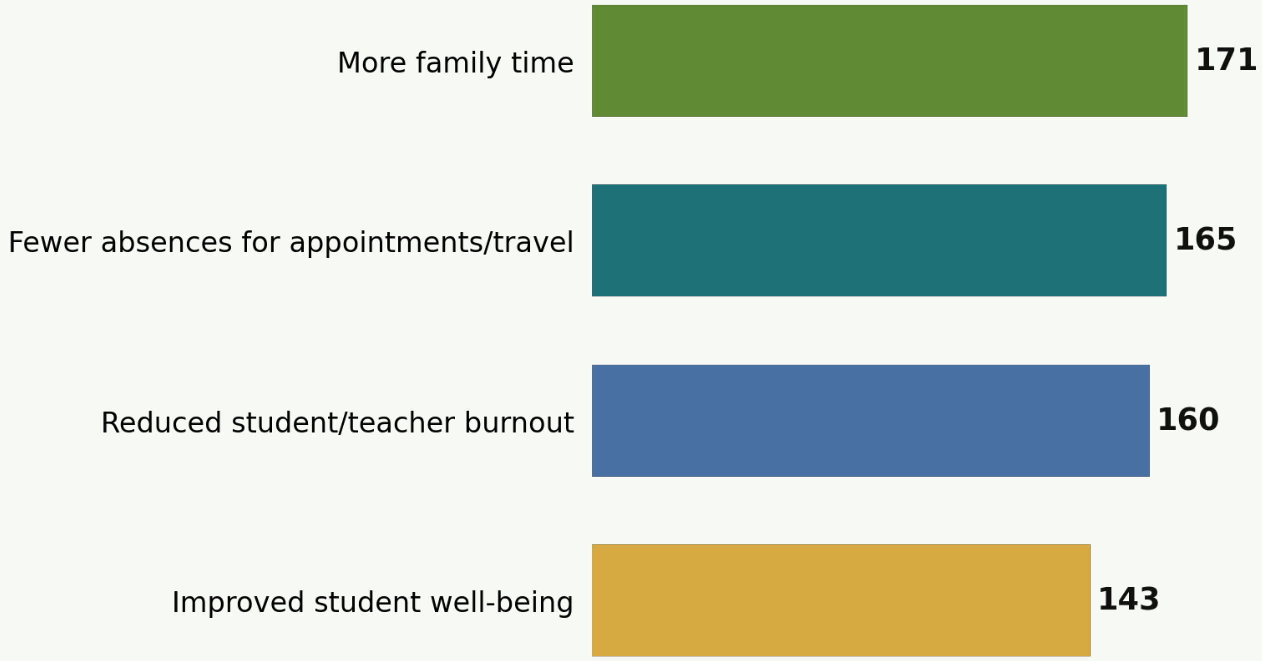
143	Very supportive
30	Somewhat supportive
19	Neutral/Unsure
20	Somewhat opposed
24	Strongly opposed

How Families Say a 4-Day Week Would Impact Them Overall

- Very positively: 131 (55.5%)
- Somewhat positively: 34 (14.4%)
- No major impact: 28 (11.9%)
- Somewhat negatively: 30 (12.7%)
- Very negatively: 13 (5.5%)

Combined Positive Impact: 165 Families / 69.9%

Perceived Benefits: Why Families Are Interested



Top Themes

Family time
171 responses

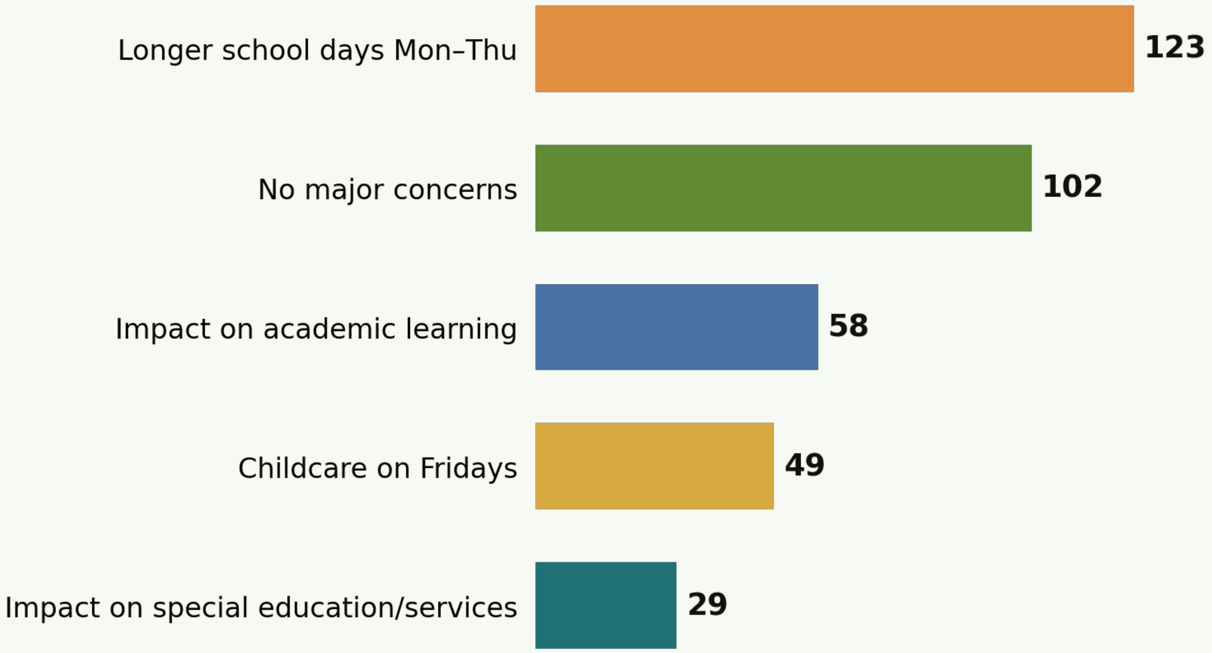
Fewer absences
165 responses

Reduced burnout
160 responses

Well-being
143 responses

These are primarily quality-of-life and attendance benefits—not just operational savings.

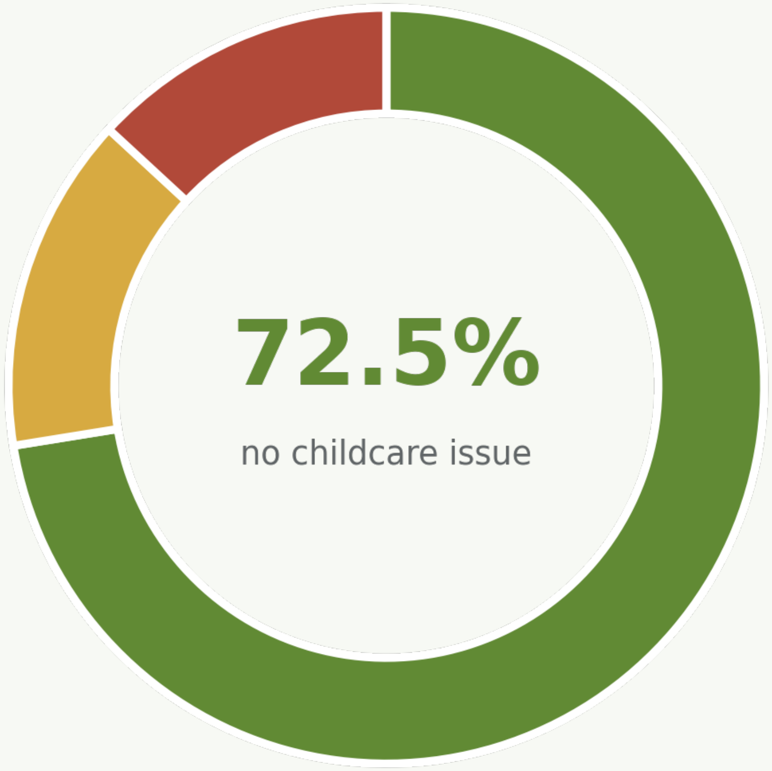
Addressing Concerns: Design the Risks Down



Concern → Mitigation

Longer days	Build in movement, efficient transitions, and careful daily pacing.
Academic learning	Protect minutes, monitor benchmarks, and use Friday support intentionally.
Childcare	Offer optional support/enrichment or partner solutions where feasible.
Special Ed / Services	Schedule service minutes and testing deliberately before launch.

Childcare and Student Services



Most families do not anticipate childcare challenges.

171 families — No childcare challenge

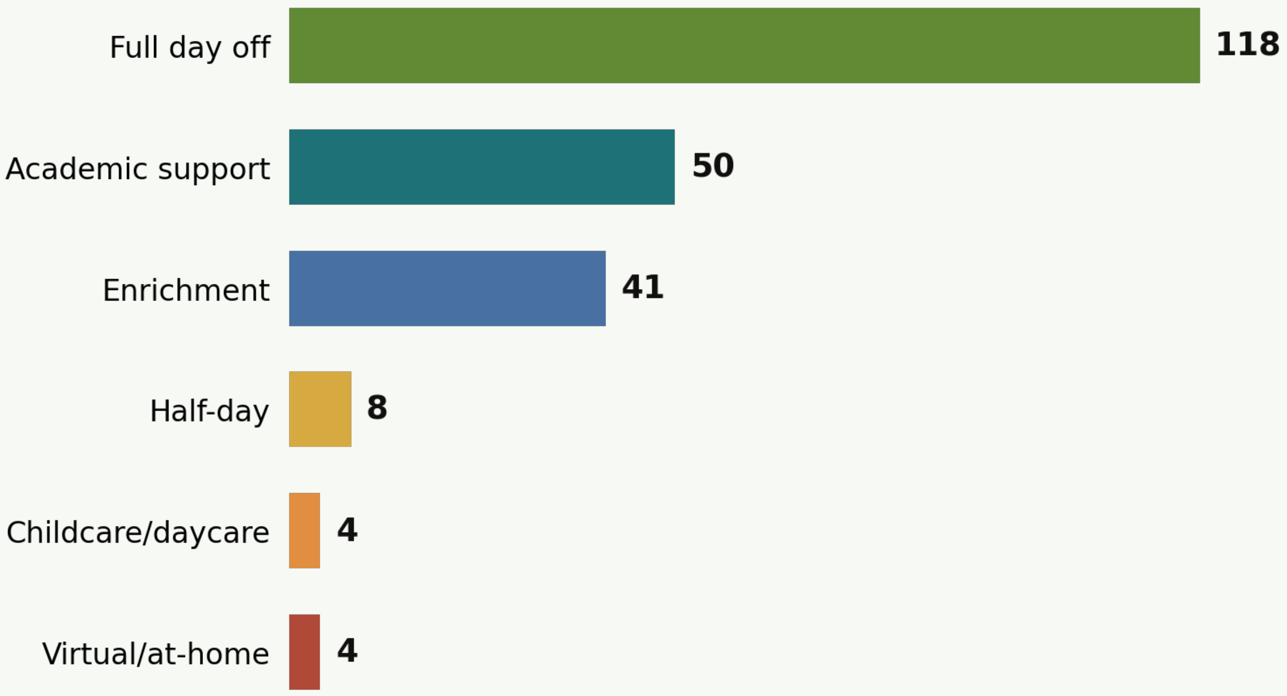
65 families — Possible/yes childcare concern

219 families — No Friday School Services Needed

16 families — Special Ed Services Noted

Implementation should include a specific plan for students needing support, services, or supervised Friday options.

Preferred Friday Model: Keep It Meaningful



118 Families Selected a True Friday Off.

The next strongest preference was optional academic support — not required virtual learning.

Avoid the 'Ghost Friday'

Parent comments repeatedly cautioned against unproductive at-home virtual days.

Parent Voices: Representative Positive Feedback

> “ We would absolutely love a 4-day school week! I think giving teachers a whole day of prep or to have off would really benefit them as well. Alba did 4-days per week...
>
> — HighMark Parent Survey

> “ I think it would be great. This offers an opportunity to possibly travel more since it would be a three day weekend. There are a lot of benefits children would have...
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HIGHMARK CHARTER SCHOOL

Possible Weekly Structure

Monday–Thursday

MON	TUE	WED	THU
Core Instruction	Core Instruction	Core Instruction	Core Instruction
+45 min	+45 min	+45 min	+45 min

Friday

Option A	Full Day Off
Option B	Optional Support
Option C	Enrichment / Clubs

The strongest model is not simply a shorter week. It is a protected instructional week with a clearly defined Friday purpose.

Potential Implementation Framework

1

Board Direction

Determine whether to move into formal pilot planning.

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Schedule Design

Map minutes, services, staffing, Friday options, and calendar impacts.

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Community Communication

Clarify what Fridays are—and what they are not.

4

One-Year Pilot

Launch with midpoint and year-end feedback checkpoints.

5

Decision Metrics

Evaluate academics, attendance, retention, satisfaction, and operations.

Board Discussion

The data shows strong community interest. The decision now is whether HighMark should move forward with a carefully designed, measurable pilot.

73.3%	Support
236	Responses
1-year	Pilot Option

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2,100+	26	600%+
Public Schools	States	Growth Since 1999

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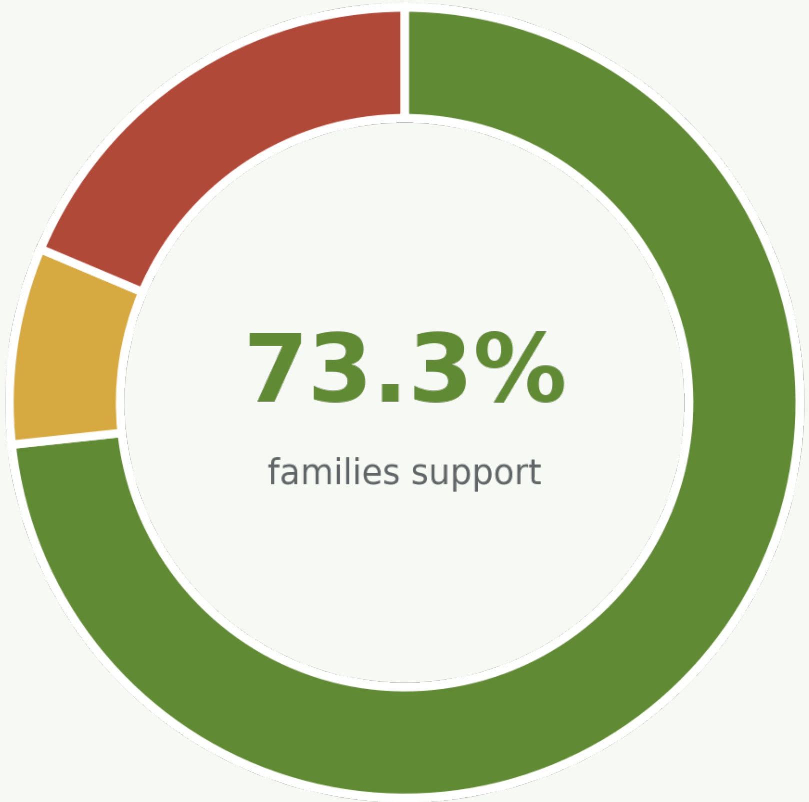

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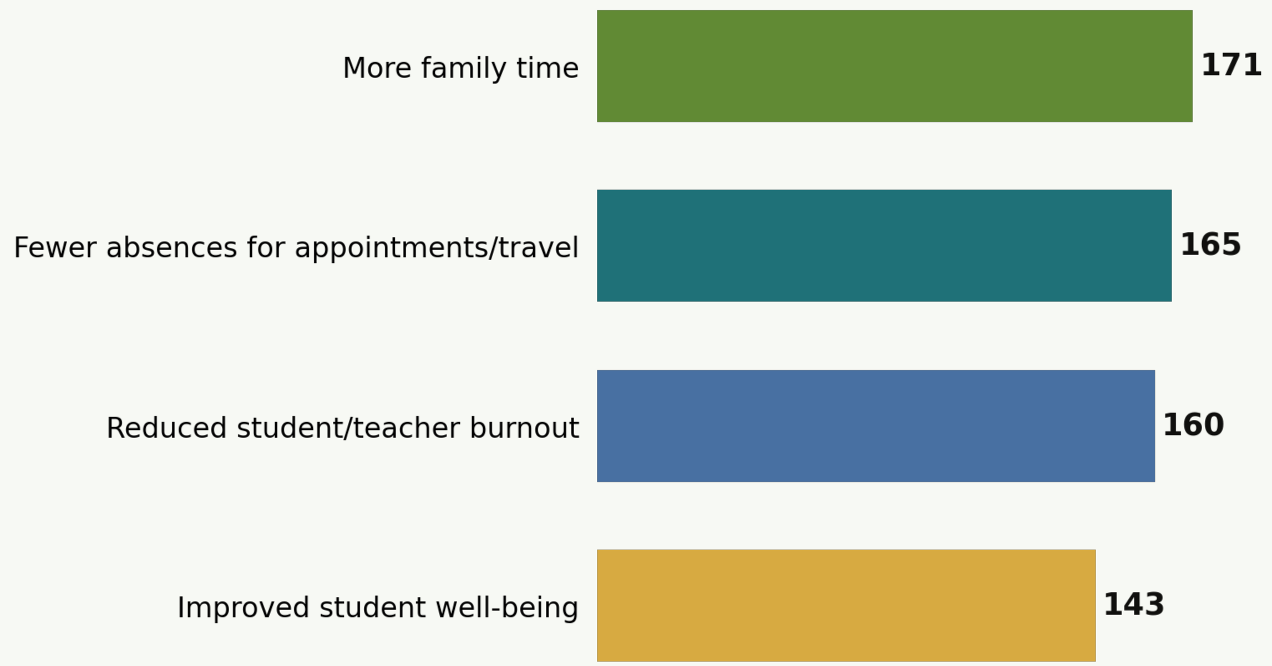

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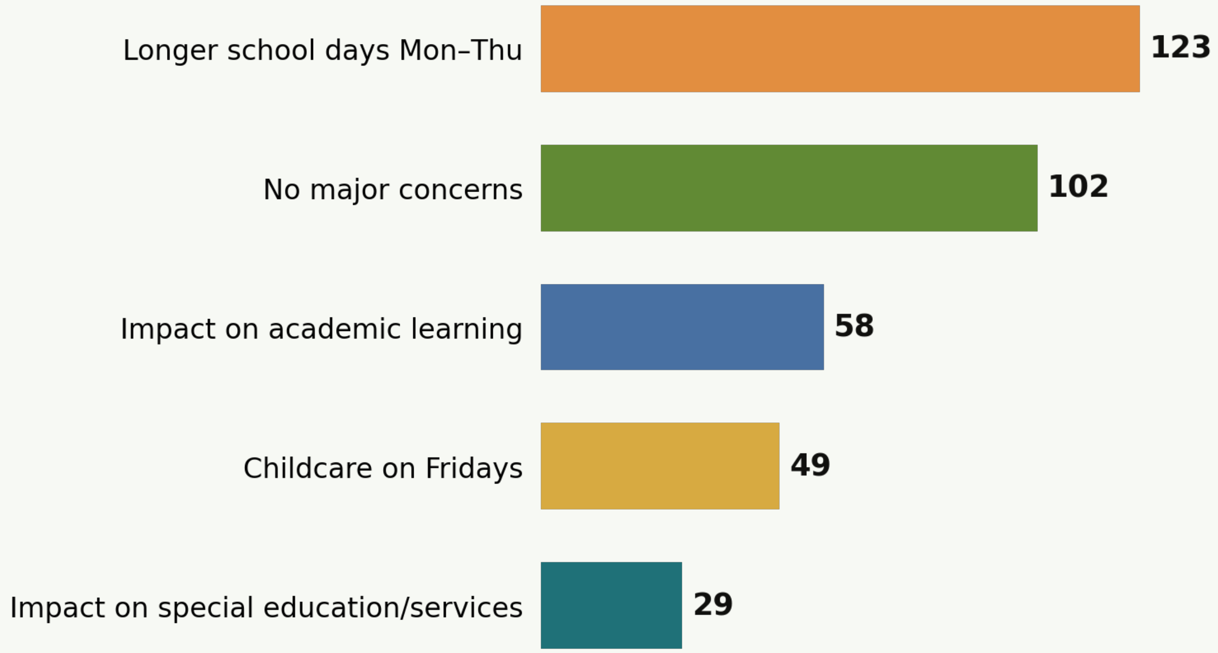

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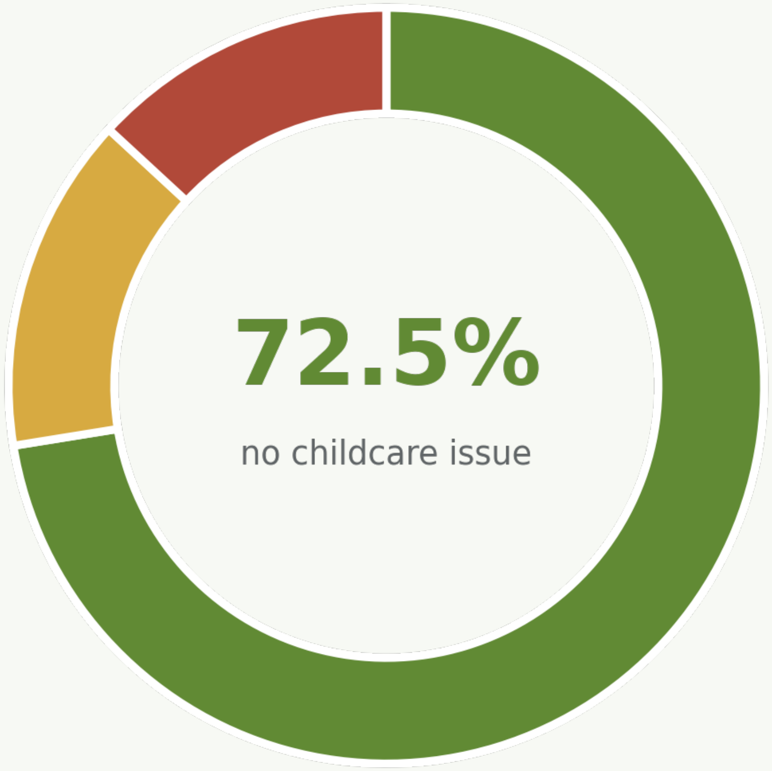

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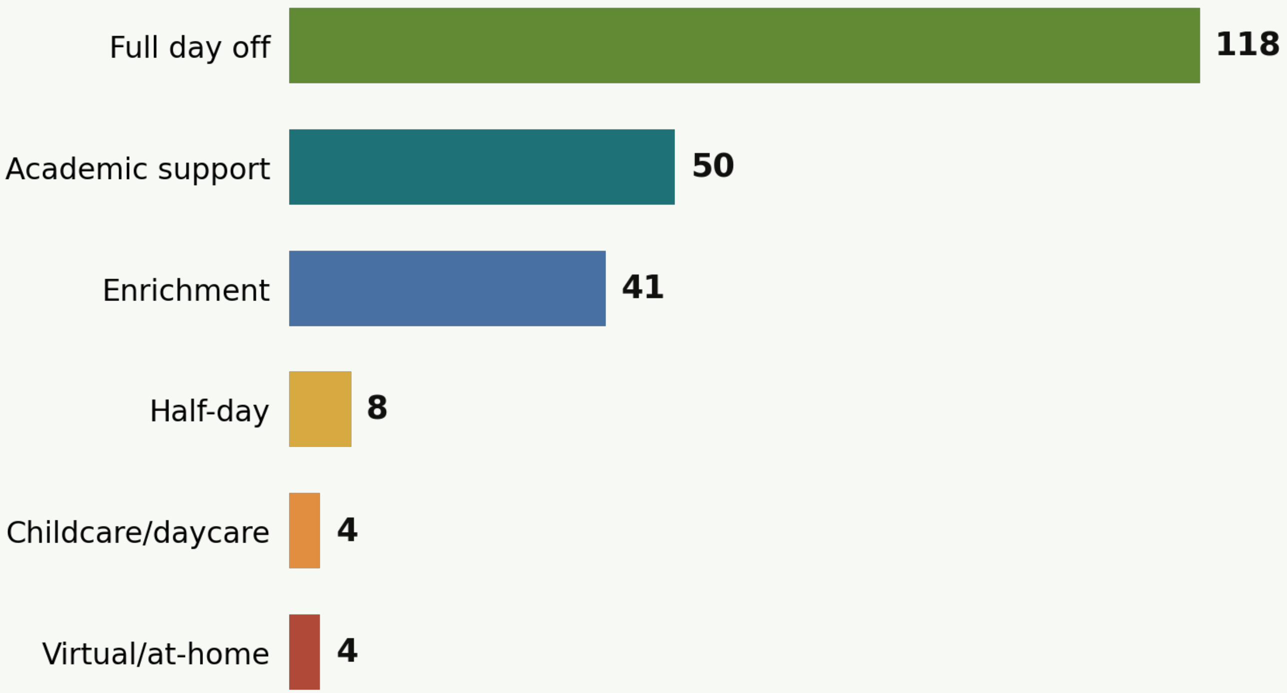

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Volume 1, Issue 15 June 3rd, 2026

Principal's Report

Data Report

Enrollment:

2022: 651
2023: 681
2024: 666
2025: 671
2026: Projected—690

Acadience Reading (K-6th)

BOY:67%

EOY:74%

Acadience Math (K-3rd)

BOY:53%

EOY:72%

Retention Rates

Student Retention Rate:

SY22: 86.8%
SY23: 92.3%
SY24: 90.3%
SY25: 87.6%

Teacher Retention Rate:

SY22: 80.5%
SY23: 82.5%
SY24: 94%
SY25: 85%

Transfer Rate:
SY22: 6.4%
SY23: 4.3%
SY24: 3.0%
SY25: 4.0%

25-26 Achievements/Review

- Recognized by the Utah State Board of Education for increasing the percentage of students reading on grade level in kindergarten, 2 and 3 grade from the beginning of the year to the end of the year by 10% or more for the 24-25 school year.
- Recognition for the achievement of having 90% or more at the rate for both below and well below progress monitoring for the 25-26 school year.
- **Improved Reading Proficiency:** Student reading scores have shown measurable gains, reflecting the effectiveness of targeted literacy instruction and schoolwide reading interventions.
- **Focused Literacy Initiatives:** Strategic emphasis on literacy development—including intervention programs, progress monitoring, and teacher support—has contributed to stronger student outcomes.
- **Data-Driven Instruction:** Teachers and staff have continued to use performance data to identify student needs and adjust instruction to support academic growth.
- **Commitment to Continuous Improvement:** Highmark remains focused on strengthening core academic programs and ensuring all students have opportunities to succeed.

Looking ahead

New Team Members:
- Casey Labrum—Counselor
- Michelle Schow-2nd Grade
- Sundee Haywood-3rd Grade
- Stacy McGuire-Jr. High Science
- Melinda Rasmussen-4th Grade
- Zoe Lucus-Jr. High Science

Summer Projects:
- Painting of the gym
- Completing Wall Carpet
- Replacing VCT throughout
- Replacing stairwell treads
- Mural Painting

Future Goals:
- Highmark Charter School will increase academic proficiency, close achievement gaps, and strengthen school culture through excellent instruction, targeted intervention, and strong family partnerships.

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25-26 Achievements/Review

- Recognized by the Utah State Board of Education for increasing the percentage of students reading on grade level in kindergarten, 2 and 3 grade from the beginning of the year to the end of the year by 10% or more for the 24-25 school year.
- Recognition for the achievement of having 90% or more at the rate for both below and well below progress monitoring for the 25-26 school year.
- **Improved Reading Proficiency:** Student reading scores have shown measurable gains, reflecting the effectiveness of targeted literacy instruction and schoolwide reading interventions.
- **Focused Literacy Initiatives:** Strategic emphasis on literacy development—including intervention programs, progress monitoring, and teacher support—has contributed to stronger student outcomes.
- **Data-Driven Instruction:** Teachers and staff have continued to use performance data to identify student needs and adjust instruction to support academic growth.
- **Commitment to Continuous Improvement:** Highmark remains focused on strengthening core academic programs and ensuring all students have opportunities to succeed.

Looking ahead

New Team Members:
- Casey Labrum—Counselor
- Michelle Schow-2nd Grade
- Sundee Haywood-3rd Grade
- Stacy McGuire-Jr. High Science
- Melinda Rasmussen-4th Grade
- Zoe Lucus-Jr. High Science

Summer Projects:
- Painting of the gym
- Completing Wall Carpet
- Replacing VCT throughout
- Replacing stairwell treads
- Mural Painting

Future Goals:
- Highmark Charter School will increase academic proficiency, close achievement gaps, and strengthen school culture through excellent instruction, targeted intervention, and strong family partnerships.

Title IX Athletics Reporting

In accordance with Utah Code § 53G-6-1101, before the beginning of each academic year, the Athletic Director or another school administrator shall report to the school's local governing board regarding interscholastic athletics and Title IX compliance. This report is provided for review in a public board meeting.

1. Interscholastic Sports Offered by Gender Designation

Female-Designated Interscholastic Sports:
Four — Softball, Volleyball, Soccer, and Basketball

Male-Designated Interscholastic Sports:
Three — Baseball, Basketball, and Soccer

Both Sexes-Designated / Mixed Interscholastic Sports:
Five — Track, Cross Country, Wrestling, Cheer, and Football

HighMark may also offer sports clubs at various times throughout the school year. These clubs may include both boys and girls participating together and are separate from the school's formal interscholastic athletics offerings.

2. Student Participation by Gender

HighMark has reviewed student participation numbers in each gender-designated interscholastic sport and evaluated overall participation opportunities for male and female students.

Female-designated sport participation: 50 students
Male-designated sport participation: 48 students
Both sexes / mixed sport participation: 90 students

Based on the current participation numbers and athletic opportunities offered, HighMark does not currently identify a discrepancy of 10% or greater between male-designated and female-designated interscholastic athletic opportunities.

3. Spending by Sport

HighMark has reviewed athletic spending for each gender-designated sport category.

Female-designated sports spending: $1,000
Male-designated sports spending: $1,000
Both sexes / mixed sports spending: $1,000

Based on the current spending review, HighMark does not currently identify a spending discrepancy between female-designated, male-designated, and both sexes / mixed sports categories.

HighMark will continue to monitor athletic spending to ensure that resources, equipment, coaching, facilities, and other athletic opportunities are provided in a fair and compliant manner.

4. Pay-to-Play Interscholastic Sports Fees

The standard pay-to-play fee is **$75 per sport**, with the following exceptions:

- Cross Country: $35
- Cheer: $80

HighMark will continue to review athletic fees to ensure they are applied consistently and appropriately.

5. Practice and Game Location Review

HighMark will review designated practice and game locations for each interscholastic sport, including comparisons between similar gender-designated sports when applicable.

This review may include, but is not limited to:

- Access to appropriate practice space
- Access to appropriate game or competition locations
- Scheduling of practices and competitions
- Quality, safety, and suitability of athletic facilities
- Equitable access to equipment, storage, and related resources

At this time, HighMark is not aware of any facility or location concerns that would create inequitable access for students participating in interscholastic athletics.

6. Efforts to Comply with Utah Code and Title IX

HighMark complies with applicable state and federal laws and policies, including Utah Code § 53G-6-1101, Utah Code Title 63G, Chapter 31, Part 2, and Title IX nondiscrimination requirements as they apply to interscholastic athletics.

HighMark's compliance efforts include:

- Reviewing the number and type of athletic opportunities available to students
- Monitoring student participation in gender-designated and mixed sports
- Reviewing athletic spending and resources
- Evaluating practice and game locations

- Providing separate accommodations for males and females when appropriate to support privacy, health, and fair competition
- Continuing to review programs, policies, and practices to ensure compliance with applicable laws

7. Action Plan Review

Utah Code requires an action plan if report data indicates an overall discrepancy of 10% or greater between male-designated and female-designated interscholastic sports participation.

Based on the current review, HighMark does not currently have a need for an action plan, as athletic opportunities are balanced and compliant with applicable regulations.

HighMark will continue to monitor participation, spending, facilities, and athletic opportunities annually and will develop an action plan if future data indicates a discrepancy that requires one.

Board Member Annual Commitment to Ethical Behavior

I understand that as a board member of HighMark Charter School I should always engage in ethical behavior. I have read the school's Ethics Policy and am committed to abiding by the policy, conducting myself consistent with high standards of ethics, and complying with applicable law.

Signature_____________________________________ _______________________
Board Member Name Date

Signature_____________________________________ _______________________
Board Member Name Date

Signature_____________________________________ _______________________
Board Member Name Date

Signature_____________________________________ _______________________
Board Member Name Date

Signature_____________________________________ _______________________
Board Member Name Date

Signature_____________________________________ _______________________
Board Member Name Date

Signature_____________________________________ _______________________
Board Member Name Date

Questionnaire

OFFICE OF THE
STATE AUDITOR

Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: 375 /395 *Risk Level:

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	5	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	5	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	5	5
i. Cash receipting and deposits?	5	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	20	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	10	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	20	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	20	20
7. Does the entity have or promote a fraud hotline?	20	20
8. Does the entity have a formal internal audit function?	--	20
9. Does the entity have a formal audit committee?	20	20

*Entity Name: HighMark Charter School

*Completed for Fiscal Year Ending: June 30, 2026 *Completion Date: ______________

*CAO Name: Shawn Miehlke *CFO Name: Blake Petersen

*CAO Signature: ______________________ *CFO Signature: ______________________

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	x			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	x			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".				x
4. Are all the people who have access to blank checks different from those who are authorized signers?		x	x	
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	x			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	x			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	x			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	x			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	x			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	x			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	x			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	x			

* MC = Mitigating Control

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

Highmark Charter School

Budget Summary

Final Amended 25-26 & Proposed 26-27 Budget

Category	Type	FY 25 Actuals	FY 26 YTD	FY26 Original Budget	FY 26 Final Budget	FY 27 Budget
1000 Local Revenue	Revenue	363,203	324,648	318,500	333,800	321,000
3000 State Revenue	Revenue	7,166,233	6,481,630	7,896,520	7,699,456	7,874,619
4000 Federal Revenue	Revenue	114,120	-	114,113	113,316	113,316
Total Revenue		**7,643,555**	**6,806,278**	**8,329,134**	**8,146,571**	**8,308,935**
100 Salaries	Expense	4,103,847	3,365,781	4,510,240	4,729,500	4,939,080
200 Employee Benefits	Expense	586,126	478,560	678,800	718,057	775,840
300 Professional & Tech Services	Expense	598,964	561,045	623,095	645,085	612,000
400 Property Services	Expense	563,434	288,549	502,500	373,600	224,900
500 Other Services	Expense	109,573	69,959	103,650	92,050	96,500
600 Supplies & Materials	Expense	422,663	432,621	543,500	487,000	487,000
700 Property	Expense	155,538	196,156	295,000	211,325	190,000
800 Debt Service and Misc.	Expense	675,200	573,648	692,852	687,852	687,852
Total Expense		**7,215,346**	**5,966,319**	**7,949,637**	**7,944,470**	**8,013,172**
Net Income		**428,209**	**839,958**	**379,496**	**202,101**	**295,763**

Highmark Charter School

Budget Summary

Final Amended 25-26 & Proposed 26-27 Budget

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1000 Local Revenue	Revenue	363,203	324,648	318,500	333,800	321,000
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Total Revenue		**7,643,555**	**6,806,278**	**8,329,134**	**8,146,571**	**8,308,935**
100 Salaries	Expense	4,103,847	3,365,781	4,510,240	4,484,500	4,784,570
200 Employee Benefits	Expense	586,126	478,560	678,800	699,315	764,020
300 Professional & Tech Services	Expense	598,964	561,045	623,095	645,085	652,000
400 Property Services	Expense	563,434	288,549	502,500	373,600	424,900
500 Other Services	Expense	109,573	69,959	103,650	79,050	88,500
600 Supplies & Materials	Expense	422,663	432,621	543,500	487,000	487,000
700 Property	Expense	155,538	196,156	295,000	211,325	320,000
800 Debt Service and Misc.	Expense	675,200	573,648	692,852	687,852	687,852
Total Expense		**7,215,346**	**5,966,319**	**7,949,637**	**7,667,727**	**8,208,842**
Net Income		**428,209**	**839,958**	**379,496**	**478,844**	**100,092**

[Date] [Client#]

Board of Directors
Client Name
Street Address
City, State Zip

This document constitutes a statement of work ("SOW") under the most recently executed Master Services Agreement ("MSA"), made by and between Eide Bailly LLP ("Eide Bailly", "we," "us," and "our") and [INSERT CLIENT NAME] ("Client," "you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services Eide Bailly will provide for the entity as of and for the year ended June 30, 2025.

Ken Jeppesen is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Scope of Audit Services

Audit of the Financial Statements

We will audit the financial statements of governmental activities, business-type activities, aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements. The RSI will be subjected to certain limited procedures, but will not be audited.

If presented, we will also evaluate and report on the presentation of supplementary information other than RSI accompanying the financial statements in relation to the financial statements as a whole.

Audit of Major Program Compliance

In addition, we will audit the entity's compliance over major federal award programs, as necessary.

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards (SEFA) to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Audit Objectives
Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs. The objectives of our audit of the financial statements 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 opinion. 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 auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and Government Auditing Standards , if any, and perform procedures to address those requirements.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that certain information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. We will not express an opinion or provide any form of assurance on the RSI.

Supplementary Information other than RSI
Supplementary information other than RSI will accompany [Client] 's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- Management's Discussion and Analysis
- Statement of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual- General Fund
- Notes to Required Supplementary Information

Auditor Responsibilities, Procedures, and Limitations
We will conduct our audit in accordance with GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- Obtain an understanding of the system of internal control 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards* of the Comptroller General of the United States of America and/or state or regulatory audit requirements. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

Audit of Major Program Compliance

Our audit of your major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the provisions the Uniform Guidance; and will include tests of accounting records, a determination of major programs in accordance the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the 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 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 entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS, *Government Auditing Standards* of the Comptroller General of the United States of America, and/or any state or regulatory audit requirements, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you 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 have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management Responsibilities
Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

a. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;

b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements;
c. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
d. For maintaining records that adequately identify the source and application of funds for federally funded activities;
e. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance requirements;
f. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
g. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;

h. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
i. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
j. For taking prompt action when instances of noncompliance are identified;
k. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
l. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
m. For submitting the reporting package and data collection form to the appropriate parties;
n. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
o. To provide us with:
    i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, including the disclosures, such as records, documentation, and other matters;
    ii. Additional information that we may request from management for the purpose of the audit;
    iii. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence;
p. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
q. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
r. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
s. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.
t. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials; and

u. For the accuracy and completeness of all information provided.
v. If applicable, for including the auditor's report in any document containing financial statements that indicates that such financial statements have been audited by us, including:
    i. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
    ii. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the supplementary information and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule of expenditures of federal awards will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule no later than the date of issuance by you of the supplementary information and our report thereon.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

Management agrees they are responsible for the distribution of reports issued in conjunction with this engagement to those charged with governance, entity officials, oversight bodies, or other organizations requiring audits, as applicable.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Responsibilities and Limitations Related to Nonattest Services
For all nonattest services we may provide to you, management agrees to assume all management responsibilities for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

We will provide the following nonattest services:
- Prepare or assist with the preparation of your financial statements and the related notes.
- Prepare or assist in preparing the government-wide statements and conversion entries and note disclosures.
- Preparation of federal and state income tax returns
- Prepare or assist with the preparation of the schedule of expenditures for federal awards, as necessary.

- Completion of the Auditee's portion of the Data Collection Form, as necessary.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities.

You are also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Reporting

We will issue a written report upon completion of our audit of your financial statements. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the Federal Audit Clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the Federal Audit Clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the earlier of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Engagement Administration and Other Matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. Details of information we expect to need for our audit and the dates required will be provided separately.

You agree to share all facts that may affect your financial statements, even if you first become aware of those facts after the date of the auditor's report but before the date your financial statements are issued.

Government Auditing Standards require that we provide, upon request, a copy of our most recent external peer review report and any subsequent review reports to the party contracting for the audit. Accordingly, we will provide a copy of our most recent peer review report at your request.

Eide Bailly LLP has owners that are not licensed as certified public accountants as permitted under Section 5079 of the California Business Code. The nature of the services to be provided in conjunction with this engagement are such that non-licensee owners may be involved in performing our services.

Engagement Fees

Our fees are based on the amount of time required at various levels of responsibility. We estimate that our fee for the financial statement audit and state compliance procedures will be $13,600. If a Single Audit is required, these fees will be billed separately. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date.

The ability to perform and complete our engagement consistent with the estimated fee included above depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. To assist with this process, we will provide you with an itemized request list that identifies the information you will need to prepare and provide in preparation for our engagement, as well as the requested delivery date for those items. A lack of preparation, including not providing this information in an accurate and timely manner, unanticipated audit adjustments, and/or untimely assistance by your personnel may result in an increase in our fees and/or a delay in the completion of our engagement.

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in Professional Standards
Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Use of Financial Statements
Should you decide to include or incorporate by reference these financial statements and our auditors' report thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to reissue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will reissue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to reissue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document, and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately.

If we decide to reissue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials, and we will receive a complete set of final documents.

If we decide not to reissue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

Termination
The engagement contemplated by this SOW shall terminate upon the earlier of completion of the services described herein or as described in the MSA.

Agreement
We appreciate the opportunity to provide the services described in this SOW under the MSA. This SOW and the MSA constitute the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and Eide Bailly related to audit services. Please sign, date, and return this SOW to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities. By signing this SOW, you represent and warrant that you are authorized to sign on behalf of and bind each client and any affiliate identified herein.

Sincerely,

Eide Bailly LLP

Eide Bailly LLP

AGREED TO AND ACCEPTED:

Name: ____

Title: ____

Date: ____

Teacher and Student Success Plan
School Year: 2026-2027

School: HighMark Charter School (HMCS)

Date Board Student Success Framework Approved: June 17, 2019
Date Teacher and Student Success Plan Approved: June 4, 2025

General Information – In accordance with the Student Success Framework approved by the Board, the school's administration will create a Teacher and Student Success Plan designed to improve the school's performance under the state's accountability system (SBE staff have indicated that this means achieving at least a 1% increase from the previous year's overall score). The Plan's goals may align with the goals shown on the School Land Trust Plan. Schools must include at least one goal in the plan. Schools must solicit input on developing the plan from administrators, school level educators, parents, and the School Land Trust council and may solicit input from students, support professionals, or other community stakeholders. The Plan must be submitted to the school's Board for approval. The Board will annually review the Plan submitted and use its best efforts to complete the approval process by June 30 each year. The School Land Trust council will select a component of the approved plan to address within the School Land Trust Plan.

Goals based on School Needs

1. Students at HMC will increase Language Arts scores by 7% from BOY to EOY on Acadience.
2. Students at HMC will increase Math scores by 7% from BOY to EOY on Acadience.

Measurement

1. Goal will be measured by end of year summative tests and Acadience.

Action Steps

- Administrators will give data-based portfolio/goals stipends.
- Teachers will use data to create instructional opportunities for students.
- Students will take end of year summative tests in Language Arts and Math.

Budget
70% of the TSSA fund will be used for educators' stipends and hiring qualified individuals to support the identified goals.
30% of the TSSA funds will be used for training, professional learning, supplies, resources, and inventory to enhance learning, by filling gaps through programs at Highmark.

NOTES: According to statute, administration needs to annually submit to the LEA Board a description of (1) budgeted and actual expenditures of the Plan, (2) how the expenditures relate to the school's Plan, and (3) how the school measures the success of the school's participation in the program. The above plan fulfills these requirements.

The school must post on its website (a) the approved Plan, (b) a description of the school's allocation budgeted and actual expenditures, (c) a summary of how the expenditures help the school accomplish the plan, and (d) the school's current level of performance.

Sex Education Curriculum Review Committee Report

Presented to: HighMark Charter School Governing Board
Presented by: School Administration
School Year: 2026–2027
Date: June 3

Purpose

HighMark Charter School has established a Sex Education Curriculum Review Committee to review materials and procedures related to maturation and health education resources shared with families.

Committee Members

The committee includes parent representatives, school staff, and administration. The number of parent members is equal to or greater than the number of school members.

Name	Role
Krystal Dahl	Parent Representative
Clay Jackson	Parent Representative
Jessica Sotelo	Parent Representative
Ali Germer	Teacher Representative
Shawn Miehlke	Administrator
Day-Thomas Smith	Administrator

Committee Responsibilities

The committee is responsible for reviewing:

- Maturation and health education materials shared with families;
- Videos, handouts, links, or other resources provided to parents;
- Guest speakers or outside presenters, if applicable;
- Procedures for communicating materials to families.

Family Access to Materials

HighMark Charter School does not provide sex education instruction in the classroom. Instead, the school sends approved maturation and health education materials and videos to families. Parents may review the materials and watch the videos with their students at home if they choose.

Comments or Concerns

The school maintains a process for receiving and addressing parent or community questions, comments, or concerns related to maturation or health education materials.

As of June 3, there were **no formal complaints** related to the materials shared with families.

Compliance Statement

HighMark Charter School will continue to follow applicable Utah law, Utah State Board of Education rule, and school policy regarding the review and communication of maturation and health education materials.

Board Action Requested

Administration recommends that the Governing Board acknowledge receipt of this report and approve the Sex Education Curriculum Review Committee membership and procedures for the 2026–2027 school year.

SSA TECHNOLOGY

2419 W Glover LN,
WEST HAVEN, UT 84401
Phone: 714-335-3586

Quotation

Number: **NA-1203**

Date: **03/02/2026**

Quote prepared for: **Krystal Dahl**

Bill To:	**Ship To:**
Krystal Dahl Highmark Charter School 2467 E South Weber Dr South Weber, UT 84405 Phone: (801)476-4627 Email: kdahl@highmarkhawks.com	Krystal Dahl Highmark Charter School 2467 E South Weber Dr South Weber, UT 84405

Item #	Mfr. Part	Description	Price	Qty.	Extended
*1	GOOGLE INC CROSSWDISEDUNEW	Google Chromebook Management Licenses **Mfr:**	$ 31.60	175	**$ 5,530.00**
*2	Set up	Google Chromebook License Enrollment and Google Chromebook Configuration **Mfr:**	$ 40.67	175	**$ 7,117.25**
*3	BV0W8UT#ABA	HP Fortis G1m 11.6" Rugged Chromebook - HD - 60 Hz - Octa-core (ARM Cortex A76 + Cortex A55) - 4 GB - 32 GB Flash Memory - English Keyboard - Jet Black - MediaTek Kompanio 520 Chip - 1366 x 768 - ChromeOS - ARM - Front Camera/Webcam - 16 Hours Battery Run Time - IEEE 802.11ax Wireless LAN Standard - Wi-Fi 6 **Mfr: HP INC.** **UNSPSC: 43211503**	$ 316.80	175	**$ 55,440.00**
		3 item(s)		**Sub-Total**	**$ 68,087.25**
				Tax @ 0%	**$ 0.00**
				Freight	**$ 0.00**
				Total	**$ 68,087.25**

(*) Tax exempted Part(s)

Customer Comments

UT State Contract #: MA4091

Quote Valid Until: 04/01/2026

Payment Details

Pay by: To Be Invoiced

Shipping and Delivery Details

Shipping via: Free Delivery

Other Details

Terms and Conditions

Thank you for your inquiry. We are pleased to provide you with this quote. Which is not an order or offer to sell, until you issue a purchase order and SSA Technology accepts it. This quote is for estimation purposes and is not a guarantee of cost for services. Quote is based on current information from the client about the project requirements. Actual cost may change once project elements are finalized or negotiated. Client will be notified of any changes in cost prior to them being incurred. Pricing, availability, and special offers are subject to change at any time. Unless explicitly agreed prior to commencement of work, payment will be due in full on 30 days after placing an order through SSA Technology. Where a quotation has been provided, the full amount, less any payment already made, is payable. Where a quotation has not been provided, SSA Technology representative will advise the customer of the amount due and will post a detailed invoice.

Signature: ______________________

Prepared by: **Nyles Brown** Email: **nyles@gossatech.com** Phone: **714-335-3586** Mobile: **714-335-3586**

GENEVA Communications and Control

2419 W Glover Ln, West Haven, UT 84401
385.287.8380
sales@genevacommunications.com

Date:	4/2/2026
Valid Until:	5/2/2026
Quote #:	04022026-1238

Sales Rep: Nyles Amelita
Sales Engineer: Collin Most

Client
Name:
Company Name:
Address:
City - State - Zip
Phone#:
Email:

Terms: 50/50 — Payable Ammount.
Initial Depoist $ 41,836.50

Quote/Project Comments

Quote for the install of interactive displays at Highmark Charter School.

Project to be completed during business hours 8-5.30 p.m. M-F

Part Number	Description	Qty.		Total
Hardware				
IFP75G1	75in ViewBoard 4K Interactive Flat Panel, 3840 x 2160 resolution	35	$	44,241.12
VPCF5-W55-G1	Intel Core 12th Gen i5 OPS Slot-in PC for ViewBoard , Windows 11 Pro, 16GB DDR4, 512GB SSD, WiFi6 for ViewBoard 50 Series (Gen 5), IFP52 Series, IFP62 Series, IFP32/33 Series, IFP9850 Gen 4, IFPUW, IFP110, CDE20/30 Series	35	$	27,326.46
WMK-047-2	Wall Mount Support for 48 -98in CDE, CDM, CDP, CDX, IFP Displays, VESA Standard Support up to 900x616mm, Max Load 150KG, M8 Screw, Slide-in Plate for VESA Standard 75x75/100x100 Device, Black	35	$	2,105.88
PD-IFP-999	Custom Professional Development Package for US and Canada Preapproval Required. Professional Development Training/Package shall expire twenty-four (24) months from the date of purchase. After the expiration date, unused PD shall be forfeited, and no refunds will be issued.	35		$0.00
Labor				
Labor - Board Install	Wall mounting and installation of a TV or interactive display.	35	$	9,099.55
MNT-BRD	Wall anchors, mounting hardware, misc.	35	$	454.55
Labor - Disposal Services	Removal and disposal of old equipment.	35	$	445.45
	Shipping		$	185.96
	Tax		$	-
	Grand Total		**$**	**83,673.00**

Thank you for your inquiry. We are pleased to provide you with this quote. Which is not an order or offer to sell, until you issue a purchase order and Geneva Communications and Control accepts it. This quote is for estimation purposes and is not a guarantee of cost for services. Quote is based on current information from the client about the project requirements. Actual cost may change once project elements are finalized or negotiated. Client will be notified of any changes in cost prior to them being incurred. Pricing, availability and special offers are subject to change at any time.

Payment Terms
Unless explicitly agreed prior to commencement of work, payment will be due as follows; 50 percent payment in advance and 50 percent after complition of the project. late fee of 1.5 percent will apply if payment is not recieved in full when the project has been completed.

By signing this document, you agree to the terms and conditions

Signature: ______________________ Date: __________

SSA TECHNOLOGY
2419 W Glover LN,
WEST HAVEN, UT 84401
Phone: 714-335-3586

Quotation
Number: **NB-1022**
Date: **04/13/2026**

POLICIES, PROCEDURES, PLANS ("PPP") REQUIRED TO BE REVIEWED AND/OR APPROVED
(Last Updated July 2025)

PPP Required by Law to be Reviewed	**Frequency**	**Reviewer**	
Attendance/Truancy	Regularly	Board	(08.05.2024)
Bullying and Hazing	Regularly	Board	(10.28.2024)
Cash Handling	Regularly	LEA	
Donation and/or Fundraising	Regularly	Board	(10.28.2024)
Electronic Resources or Devices[1]	Once every three years	LEA	
Emergency Response/Preparedness Plan	Once every three years	Emerg. Committee	
Fee Waiver[2]	Annually	Board	(01.26.2026)
Financial Reporting	Regularly	LEA	
Parent and Family Engagement, Compact, Plan[3]	Annually	LEA	
Procurement	Regularly	LEA	
Purchasing and Disbursement	Regularly	LEA	
Sex Education Instruction	Every two years	Board	(05.27.2023)
Salary Supplement for Highly Needed Educators Program[4]	Annually	Board	
Wellness[5]	Periodically	Wellness Committee	

PPP Required by PPP only to be Reviewed	**Frequency**	**Reviewer**
Information Technology Security Policy & Plan	Periodically	IT Security Manager
Meal Charge/Alternate Meal Policy/Proc[5]	Annually	LEA
Student Conduct and Discipline Policy & Plan	As Necessary	Not Specified
Language Access Policy[6]	Annually	LEA

PPP Required by Law to be Re-Approved	**Frequency**	**Approver**
Electronic Resources or Devices[1]	Once every three years	Board (05.27.2023- due 2026)
Fee Waiver[2]	Annually	Board (01.26.2026)
Parent and Family Engagement[3]	Periodically	Board (10.17.2022- due 2025)
Salary Supplement for Highly Needed Educators Program[4]	Annually	Board
Wellness[5]	Once every three years	Board (05.27.2023- due 2026)

[1] Also includes Acceptable Use, Internet Safety, and other similar policies. A footnote should be added to the policy(ies) indicating the effective date of the last review. Note: Internet safety policies must be reviewed once every three years, electronic device policies must be reviewed regularly, and electronic device policies must be re-approved regularly. As many of our schools have these policies lumped together in one Electronic Resources Policy, that policy can be reviewed and reapproved once every three years.

[2] Review and approval requirements actually apply only if the school charges fees. The following schools currently do not charge fees: Bridge, Jefferson, Lumen, and Wallace Stegner.

[3] Review and approval requirements only apply if school receives Title I funds.

[4] This policy will go into effect starting July 1, 2025 (will probably be adopted by schools during 2025). The requirement is to "update" the policy annually. So, we should probably treat that as an annual review and reapproval requirement that will start with 26-27 school year.

[5] Review and approval requirements only apply if school participates in USDA food program.

[6] Though annual review is not required by law, the USBE has said that LEAs should review this policy annually.

**Regularly can be considered to be every-other-year. Periodically can be considered every three years.

HIGHMARK HONOREES

Name	Board Approval Date
Richard & Amy Bigler	July 16, 2012
Roger & Stacy Britton	July 16, 2012
Keith and Victoria Christensen	January 7, 2013
Krystal Dahl	June 4, 2016
Stuart Dickson	July 16, 2012
Kim Dohrer	June 2, 2018
Lori Drake	June 2021
Robert Favero	July 16, 2012
Kent Fuller	July 16, 2012
David Garrison	June 4, 2022
Jim Golding and Geneva Rock	May 23, 2015
Glenna Henderson	June 17, 2013
Jordan & Jacque Jeppsen	July 16, 2012
Mary Johnston	May 20, 2017
Brittany Jolley	June 5, 2025
Bentley & Janette McEntire	July 16, 2012
Shawn Miehlke	June, 2023
Dwayne & Amy Mitchell	June 16, 2014
One West Construction	July 16, 2012
Robert & Melinda Osborne	July 16, 2012
Melody Paul	June 16, 2014
Blake & Erika Petersen	July 16, 2012
Denis & Melissa Petersen	May 23, 2016
Silver Peak Engineering	July 16, 2012
Jane Poll Family	July 16, 2012
Ryan Smith	June, 2020
Krystal Taylor	May, 2019
Rory & Cicily Ukena	July 16, 2012
Sage & Angelene Ukena	July 16, 2012
Danielle Wilcox	July 16, 2012
Academica West	July 16, 2012
Mark & Angie Wood	July 16, 2012

The HighMark Honorees represent individuals who have contributed significantly to HighMark Charter School. The Governing Board of Directors may continually add additional honorees that make significant contributions to the development and success of HighMark Charter School. The honorees will not receive preferential enrollment.

HIGHMARK CHARTER SCHOOL BOARD MEMBER TERMS & ELECTED OFFICERS

Each year, the board appoints members to fill vacancies and elects its officers at its annual meeting. The following list provides an overview of the current board composition.

Term Information: Board members shall serve a four (4) year term. Board members are eligible for re-election.

Board Terms:

1. Richard Bigler (Chair)
   a. Term Expires: 06/30/2029
2. Blake Petersen (Financial Coordinator)
   a. Term Expires: 06/30/2026
3. Rory Ukena (Board Member)
   a. Term Expires: 06/30/2026
4. Lori Drake (Board Member)
   a. Term Expires: 06/30/2029

Committees & Officers:

1. Audit and Finance Committee - Board Chair and Financial Coordinator
2. Budget Officer - Director

HMCS ANNUAL BOARD MEETING CALENDAR

Below are the tentative HighMark Charter School Board Meeting dates for the 2026-2027 school year.
Meetings are tentatively scheduled on a Monday every other month.
These dates are subject to change and additional meetings may take place.
All meetings will be posted on the Utah Public Meeting Notice website at least 24 hours in advance.

August 17th at 7:00 PM
HMCS

October 19th at 7:00 PM
HMCS

January 25th at 7:00 PM
HMCS

March 15th at 7:00 PM
HMCS

June 2nd at 9:00 AM
TBD

Please note that meetings will generally be held at 2467 E. South Weber Drive; South Weber, UT 84405.
Meetings may also be held electronically or at different locations as specified by the Board of Directors.

Highmark Charter School
Budget Detail
Final Amended 25-26 & Proposed 26-27 Budgets

Account	Category Type	Final FY26 Budget	Notes / Comments	Proposed FY27 Budget
1510 Interest on Investments	Revenue	110,000.00		100,000.00
1743 Curricular Activity Fees	Revenue	20,000.00		20,000.00
1745 Co-Curricular Activity Fees	Revenue	-		
1747 Extra-Curricular Activity Fees	Revenue	48,000.00		48,000.00
1750 School Vending & Stores (Gross Sales)	Revenue	17,000.00		15,000.00
1910 Rentals	Revenue	15,000.00		15,000.00
1920 Contributions and Donations From Private Sources	Revenue	6,700.00		6,000.00
1990 Miscellaneous	Revenue	115,000.00		115,000.00
1990-001 Field Trips	Revenue	2,100.00		2,000.00
		333,800.00		**321,000.00**
3005 Regular School Programs K	Revenue	178,546.80	Kindergarten	186,034.00
3010 Regular School Programs 1-12	Revenue	2,778,038.24	1-12, SOEP	2,892,045.78
3100 Restricted Basic School Programs	Revenue	852,026.63	SpEd, Class Size Reduction, At-Risk	942,187.99
3200 Related to the Basic Programs	Revenue	2,774,149.80	Charter School Funding Base, School Fees, Flexible Allocation, CSLR	2,859,028.81
3400 Other Programs	Revenue	656,807.79	Educator Prof Time, Ed Support Prof, SSHiNE, Teacher Materials, ESA	649,635.48
3500 One-time Funding	Revenue	307,625.95	School Land Trust,TSSA, Student Health & Counseling	337,686.93
3800 Non-MSP State Revenues (via USBE)	Revenue	152,260.44	EISP, E-Cigarette, Suicide Prev, School Safety	8,000.00
		7,699,455.65		**7,874,618.99**
4522 IDEA - B -- Pre-School Disabled (Sec 619)	Revenue	4,174.70		4,174.70
4524 IDEA - B -- Disabled (PL 101-476)	Revenue	108,041.02		108,041.02
4800 Federal No Child Left Behind	Revenue	1,100.00		1,100.00
		113,315.72		**113,315.72**
Total Revenues		**8,146,571.37**		**8,308,934.71**
				4%
0121 Salaries - Principals and Assistants	Expense	(350,000.00)		(400,000.00)
0131 Salaries - Teachers	Expense	(3,500,000.00)		(3,640,000.00)
0132 Salaries - Substitute Teachers	Expense	(50,000.00)		(40,000.00)
0142 Salaries - Guidance Personnel	Expense	(90,000.00)		(90,000.00)
0152 Salaries - Secretarial and Clerical Personnel	Expense	(70,500.00)		(73,320.00)
0161 Salaries - Teacher Aides and Para-Professionals	Expense	(625,000.00)		(650,000.00)
0162 Salaries - Media Personnel â€“ Non-Licensed	Expense	(11,000.00)		(11,440.00)
0184 Salaries â€“ Administrative Technology Personnel	Expense	(33,000.00)		(34,320.00)
		(4,729,500.00)		**(4,939,080.00)**
0220 Social Security	Expense	(361,806.75)		(377,839.62)
0230 Local Retirement	Expense	(137,332.66)		(150,000.00)
0240 Group Insurance	Expense	(135,918.02)		(160,000.00)
0270 Industrial Insurance	Expense	(12,161.90)		(13,000.00)
0280 Unemployment Insurance	Expense	(70,837.91)		(75,000.00)
		(718,057.24)		**(775,839.62)**
0320 Professional - Educational Services	Expense	(165,000.00)		(165,000.00)
0330 Professional Employee Training and Development	Expense	(2,000.00)		(2,000.00)
0340 Other Professional Services	Expense	(45,000.00)		(45,000.00)
0345 Business Services	Expense	(322,085.46)		(330,000.00)
0349 Purchased Legal Services	Expense	-		-
0350 Technical Services	Expense	(111,000.00)		(70,000.00)
		(645,085.46)		**(612,000.00)**
0411 Water/Sewage	Expense	(15,000.00)		(15,000.00)
0412 Disposal Service	Expense	(3,900.00)		(3,900.00)
0422 Snow Removal Services	Expense	(7,500.00)		(10,000.00)

0423 Custodial Services	Expense	(60,000.00)		(60,000.00)
0424 Lawn Care Services	Expense	(30,000.00)		(30,000.00)
0430 Repairs & Maintenance Services	Expense	(250,000.00)	Includes $13,230 Gym Paint, $47,000 Flooring	(50,000.00)
0441 Rental of Land & Buildings	Expense	-		-
0442 Rental of Equipment & Vehicles	Expense	-		-
0450 Construction Services	Expense	(2,000.00)		(50,000.00)
0490 Other Purchased Property Services	Expense	(5,200.00)		(6,000.00)
		(373,600.00)		**(224,900.00)**
0513 Student Transportation Services - Commercial	Expense	(15,000.00)		(15,000.00)
0517 Student Overnight Trips/Field Trips	Expense	(4,500.00)		(10,000.00)
0518 Student Day Trips/Field Trips (includes Admission Charges)	Expense	(14,000.00)		(14,000.00)
0521 Property Insurance	Expense	(28,500.00)		(31,350.00)
0522 Liability Insurance	Expense	(5,000.00)		(5,500.00)
0530 Communication (Telephone & Other)	Expense	(9,400.00)		(10,000.00)
0540 Advertising	Expense	(500.00)		(500.00)
0561 Student Tuition to other LEAs In State	Expense	(150.00)		(150.00)
0580 Travel/Per Diem	Expense	(15,000.00)		(10,000.00)
		(92,050.00)		**(96,500.00)**
0610 General Supplies	Expense	(160,000.00)		(160,000.00)
0610-001 Furniture and Fixtures (not capitalized)	Expense	(16,000.00)		(16,000.00)
0610-002 Other Food Purchases	Expense	(100,000.00)		(100,000.00)
0621 Natural Gas	Expense	(12,000.00)		(12,000.00)
0622 Electricity	Expense	(44,000.00)		(44,000.00)
0641 Textbooks	Expense	(5,000.00)		(5,000.00)
0642 E-Textbooks / Online Curriculum	Expense	(35,000.00)		(35,000.00)
0650 Supplies - Technology Related	Expense	(70,000.00)		(70,000.00)
0670 Software	Expense	(20,000.00)		(20,000.00)
0680 Maintenance Supplies and Materials	Expense	(25,000.00)		(25,000.00)
		(487,000.00)		**(487,000.00)**
0730 Equipment	Expense	(142,824.90)		(50,000.00)
0733 Capitalized Furniture and Fixtures	Expense	(60,000.00)		(30,000.00)
0734 Technology Related Hardware	Expense	(8,500.00)	Chromebooks and Laptops	(110,000.00)
		(211,324.90)		**(190,000.00)**
0810 Dues and Fees	Expense	(30,000.00)		(30,000.00)
0820 Judgments Against the LEA	Expense	-		-
0830 Interest	Expense	(398,223.25)		(385,948.39)
0840 Redemption of Principal	Expense	(259,629.11)		(271,903.97)
		(687,852.36)		**(687,852.36)**
Total Expenses		**(7,944,469.96)**		**(8,013,171.98)**
Net Profit		**202,101.41**		**295,762.73**

Purchasing and Disbursement Policy

HighMark Charter School
Policy: Purchasing and Disbursement Policy
Adopted: August 15, 2022

Purpose

The purpose of this policy is to enable administration to make minor purchases that are necessary for the day-to-day operation of HighMark Charter School (the “School”), without approval of the Board of Directors (the “Board”).

Purchasing

The responsibility for approving purchases is delegated by the Board as set forth below:

- Purchases up to $7,500 must be approved by the Director;
- Purchases between $7,500 and $20,000.00 must be approved by either the Board President or Board Treasurer; and
- Purchases over $20,000 must be approved by the full Board.

Invoices, purchase orders, and authorized facsimiles must be signed by the appropriate authorized individual.

Employee purchases that require reimbursement are discouraged.

Purchases that require the use of a credit card should follow the process established by this policy and utilize a purchase order when feasible.

Disbursements

The responsibility for disbursement is delegated to the School’s management company and Director as set forth below.

Disbursements will be charged to one of two School accounts: (i) the General Operating Account; and (ii) the Petty Cash Account. The School’s management company is responsible for disbursements charged to the General Operating Account, and the School’s Director is responsible for disbursements charged to the Petty Cash Account.

Disbursements are handled in such a manner as to ensure that the proper funds and accounts are charged; that the disbursement is used only for authorized purposes; and that laws, rules and regulations governing the disbursements and handling of public funds are followed.

General Operating Account

The following controls are established to ensure that all payments charged to the General Operating Account are made on a timely basis and in accordance with all purchase orders and contracts:

- A purchase order shall be completed prior to disbursing funds for a purchase unless the disbursement is made in accordance with the terms of an ongoing contract that has been previously approved by the Board.
- A purchase order shall be authorized by the individual(s) listed above based on the purchase amount.
- Following proper authorization, purchase orders are reviewed by the School's management company.
- The School's management company must be given a valid invoice and properly completed purchase order prior to making payment.
- Disbursements are to be made primarily by check with counter signatures to provide additional control.

Petty Cash Account

In addition to the General Operating Account, the Board may approve a Petty Cash Account with corresponding checks and a debit card to be utilized at the discretion of the Director. The purpose of the Petty Cash Account is to provide a convenient way to pay for small expenses while minimizing exposure of School funds to the risk of misuse or theft.

Blank warrants/checks and/or a debit card for the Petty Cash Account may be kept in locked storage under the control of the Director or a designated alternate. Disbursements charged to the Petty Cash Account shall be made in accordance with the following provisions to ensure payments are properly authorized and recorded:

- In general, the Petty Cash Account should maintain a balance between $500 and $2,000.
- Access to the Petty Cash debit card is limited to the School's Director or designated alternate.
- Access to blank checks is limited to the School's Director or a designated alternate. When blank checks are received, the date, quantity, and inclusive serial numbers are recorded and added to the total balance on hand. When a blank check is used, the stub along with a copy of the receipt is to be signed by the Director and forwarded to the management company. The use of these blank checks should be kept to an absolute minimum.

- The School's Director or designated alternate is responsible for: (i) maintaining records and receipts for each transaction charged to this account; and (ii) entering the information into the School's accounting software on a regular basis. Information should be uploaded in a timely manner to allow the School's management company adequate time to provide accurate monthly financial reports to the Board.
- The School's Director or designated alternate is responsible for replenishment of the account when petty cash is low. To replenish petty cash, the Director must request the School's management company to transfer funds.

Recording Transactions

Purchase orders and requisition requests must identify the fund, function, location, program, and object or revenue code to which the purchase is to be booked. Accounting staff will periodically review this information to ensure that expenditures are booked accurately.

Sex Education Instruction Policy

HighMark Charter School
Policy: Sex Education Instruction Policy
Adopted: October 15, 2018

Policy

The purpose of this policy is to ensure that the Sex Education Curriculum taught at HighMark Charter School (the "School") is compliant with state law. The School will comply with applicable state law regarding the presentation of Sex education instruction or instructional programs.

"Sex education instruction or instructional programs" means any course, unit, class, activity or presentation that provides instruction or information to students about sexual abstinence, human sexuality, human reproduction, reproductive anatomy, physiology, pregnancy, marriage, childbirth, parenthood, contraception, HIV/AIDS, sexually transmitted diseases, or refusal skills, as defined in Utah Code § 53G-10-402. While these topics are most likely discussed in courses such as health education, health occupations, human biology, physiology, parenting, adult roles, psychology, sociology, child development, and biology, this policy applies to any course or class in which these topics are the focus of discussion.

Every two years the Board of Directors will (a) review this policy; and (b) review data for the county in which the School is located regarding teen pregnancy, child sexual abuse, sexually transmitted diseases and sexually transmitted infections, and the number of pornography complaints or other instances reported in the School.

Board Approved: 10.15.2018
Board Reviewed: 05.27.2023

Administrative Procedures
Sex Education Instruction Procedures

These administrative procedures are established pursuant to the Sex Education Instruction Policy adopted by the School's Board of Directors.

In accordance with state law, all sex education instruction or instructional programs will comply with the requirements of Utah Code § 53G-10-402 through -403 and Utah Admin Code R277-474. Specifically, the School will:

- teach sexual abstinence before marriage and fidelity after marriage as methods for preventing certain communicable diseases;
- teach personal skills that encourage individual choice of abstinence and fidelity; and
- obtain prior parental consent before any sex education instruction, maturation education, or other instructional program.

The Director will establish a curriculum materials review committee composed of parents, school employees, and others selected by the Director. If possible, the committee will also include health professionals and school health educators. The committee will have at least as many parents as school employees. The School's Board of Directors will review and approve the membership of the committee on or before August 1 each year.

The curriculum materials review committee will meet on a regular basis, as determined by the members of the committee, select officers for the committee and designate a committee chair, and comply with the Open and Public Meetings Act. The committee will review and make recommendations to the School's Board of Directors regarding instructional materials to be used by the School in connection with sex education instruction or a maturation education program. Program materials and guest speakers supporting instruction on these topics must also be reviewed and approved by the curriculum materials review committee.

Instructional materials used by the School in connection with sex education instruction or a maturation education program must be approved by the School's Board of Directors in an open meeting. These materials will comply with the requirements of applicable law and will be available for parents to review for a reasonable period of time prior to consideration for adoption by the Board of Directors.

The following topics may not be taught in the School:

- The intricacies of intercourse, sexual stimulation or erotic behavior;
- The advocacy or encouragement of the use of contraceptive methods or devices; or
- The advocacy of premarital or extramarital sexual activity.

The School will comply with the Utah Family Educational Rights and Privacy Act, Utah Code § 53E-9-202 through -203 and obtain parental consent prior to any sex education instruction,

Board Approved: 10.15.2018
Board Reviewed: 05.27.2023

maturation education, or other instructional program. At no time will a student be in the classroom during any sex education instruction, maturation education, or other instructional program unless an approval form signed by the student's parent/guardian is on file. The parental notification form will:

a) explain a parent's right to review proposed curriculum materials in a timely manner;

b) request the parent's permission to instruct the parent's student in identified course material related to sex education or maturation education;

c) allow the parent to exempt the parent's student from attendance for a class period where identified course material related to sex education instruction or maturation education is presented and discussed;

d) be specific enough to give parents fair notice of topics to be covered;

e) include a brief explanation of the topics and materials to be presented and provide a time, place and contact person for review of the identified curricular materials;

f) be retained on file with affirmative parental consent for each student prior to the student's participation in discussion of issues protected under Section 53G-10-402; and

g) be maintained at the School for a reasonable period of time.

Instructors may not intentionally elicit comments or questions about matters subject to parental consent requirements. Additionally, instructors' responses to questions spontaneously raised by students must be brief, factual, objective and in harmony with content requirements of this policy and state law. Responses must also be age appropriate and limited in scope to that reasonably necessary under the circumstances.

The School will ensure that all educators with any responsibility for any aspect of sex education instruction will receive appropriate professional development outlining the sex education curriculum and the criteria for sex education instruction. The School will ensure that educators receive this professional development at least once every three years. Additionally, the School will ensure that such educators are familiar with requirements of the Utah Family Educational Rights and Privacy Act.

Board Approved: 10.15.2018
Board Reviewed: 05.27.2023

HighMark Charter School
Policy: Salary Supplement for Highly Needed Educators Program Policy
Approved: June 4, 2025

Purpose

The purpose of this policy is to describe how HighMark Charter School (the "School") administers the Salary Supplement for Highly Needed Educators ("SHiNE") Program. This policy is meant to comply with the requirements of Utah Code § 53F-2-504.

Definitions

"Eligible teacher" means a teacher who:
(a) has a qualifying assignment;
(b) qualifies for the teacher's assignment in accordance with an LEA's policy; and
(c) is a new employee <u>or</u> has not received an unsatisfactory rating on the teacher's three most recent evaluations.

"Qualifying assignment" means a teacher who is assigned to a high-needs area.

"High-needs area" means at least two and up to five teaching assignments that an LEA designates in a policy as challenging to fill or retain.

Policy

<u>High-Needs Areas</u>

The following teaching assignments are designated as high-needs areas at the School:

(a) Special Education (K-9);
(b) Secondary Science (7-9); and
(c) Secondary Math (7-9).

<u>Process for Determining if a Teacher is an Eligible Teacher</u>

The School's Principal or his/her designee shall perform due diligence in determining whether a teacher meets the definition of eligible teacher as set forth in this policy. Due diligence includes, at a minimum, verifying that a teacher:

(a) is assigned to teach in one of the high-needs areas listed above;
(b) is qualified to teach in the high-needs area (qualification factors to consider include, but are not limited to, licensure, training, education, experience, and skills); and
(c) is a new employee of the School <u>or</u> is not a new employee of the School but has not received an unsatisfactory rating on the teacher's three most recent evaluations from the School.

On an annual basis, the School's Principal or his/her designee shall create a list of all teachers who have been determined to meet the definition of eligible teacher under this policy.

Process for Certifying a List of Eligible Teachers to be Awarded a Salary Supplement

On an annual basis, the School's Principal or his/her designee shall review the list of all teachers who have been determined to meet the definition of eligible teacher under this policy and shall make any changes to the list he/she feels is necessary. The list is considered certified by the School's Principal or his/her designee when he/she finalizes the list with accounting or human resources.

Salary Supplement Amount

All teachers at the School determined to be eligible teachers under this policy (i.e., all teachers on the certified list described above) shall receive a salary supplement under the SHiNE Program in an amount consistent with this policy and the funds allocated to and received by the School under the SHiNE Program.

Eligible teachers who are assigned 1.0 FTE in a high needs area shall receive the full salary supplement. Eligible teachers who are assigned less than 1.0 FTE in a high needs area shall receive a prorated salary supplement based on the percentage of their FTE in the high needs area. However, if an eligible teacher's employment with the School ends before the salary supplement is paid, the teacher shall receive only a prorated portion of the salary supplement based on the portion of the school year the teacher worked at the School.

In addition, an eligible teacher who begins employment with the School after the certified list described above has been finalized shall not be entitled to a salary supplement. However, the Principal may, in the Principal's sole discretion and subject to available SHiNE Program funding, award such teacher a prorated salary supplement based on the portion of the school year the teacher worked at the School.

The School may increase the amount of funds the School provides to eligible teachers if the School:

(a) first ensures proper distribution of funds the School receives under the SHiNE Program to the School's eligible teachers; and
(b) experiences a carry forward or leftover balance.

Appeals

If the School's Principal or his/her designee determines that a teacher does not meet the definition of eligible teacher and therefore does not qualify for a salary supplement under the SHiNE Program, the teacher may appeal that decision in writing to the School's Board of Directors (the "Board") if the teacher:

(a) believes he/she does meet the definition of eligible teacher under this policy; or
(b) has a teaching assignment at the School that is substantially equivalent to a high-needs area and otherwise meets the definition of eligible teacher under this policy.

When submitting an appeal, a teacher is required, at minimum, to provide transcripts and other documentation to the Board in order for the Board to determine if the teacher is an eligible teacher with a qualifying teaching background.

The Board shall make a decision on the appeal within thirty (30) school days.

Administrative Procedures

Each school year the Principal shall establish, through administrative procedures, the salary supplement amount that each eligible teacher will receive for that school year.

Updating Policy

The School shall update this policy annually and provide notice of any changes to the policy to teachers within the School.