

Maria Montessori Academy

Board of Directors Meeting

Date: Saturday, June 24, 2023

Time: 9:00 AM

Location: 2505 N. 200 E., North Ogden, UT 84414



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

AGENDA

CALL TO ORDER

CONSENT ITEMS

- May 9, 2023 Board Meeting and Closed Session Minutes

PUBLIC COMMENT (limited to three-minutes each)

REPORTS

- Administrative Report
 - Attendance Data
 - Student Conduct and Discipline Report
- Financial Report
 - Fraud Risk Assessment
 - Ethical Behavior Commitment

VOTING AND DISCUSSION ITEMS

- 2022-2023 Amended Budget
- 2023-2024 Budget
- Eide Baily Audit Engagement
- Board Members, Terms, and Elected Officers
- Director Employment Agreement
- Policy Reviews:
 - Attendance Policy
 - Donation and/or Fundraising Policy
 - Sex Education Instruction Policy
- Sex Education Instruction Materials Review Committee Membership and Curriculum
- Education Service Provider RFP Award and Agreement
- Special Education Services Agreement
- Administration of Medication Policy Amendment

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

- Private Donation
- Kitchen Purchases
- Jr. High Model and Structure

CALENDARING

- 2023-2024 Board Meeting Schedule

CLOSED SESSION- to discuss the character, professional competence, or physical or mental health of an individual pursuant to Utah Code 52-4-205(1)(a).

ADJOURN

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

Maria Montessori Academy Board of Directors Meeting



Date: Tuesday, May 9, 2023

Location: 2505 N. 200 E., North Ogden, UT 84414

Board Members Present: Evelyn Brown, Sarah Fannesbeck, Mary Wurm, January Stagg

Board Members Excused: Chalee Staheli

Others Present: Sara Tucker, Kara Finley, Jon McQueary, Janey Stoddard

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

MINUTES

CALL TO ORDER

- Mary Wurm called the board meeting to order at 5:46 PM.
Sandra Grant was thanked for her outstanding contributions to Maria Montessori Academy and she will be missed dearly.

CONSENT ITEMS

- **April 11, 2023 Board Meeting and Closed Session Minutes**
January Stagg made a motion to approve the April 11, 2023 Board Meeting and Closed Session Minutes; Sarah Fannesbeck seconded. Motion passed; with votes as follows:
 - Mary Wurm – AYE
 - Evelyn Brown – AYE
 - Sarah Fannesbeck – AYE
 - January Stagg – AYE

PUBLIC COMMENT

- No public comment.

REPORTS

- **Administrative Report**
Sara Tucker provided a report on the current state of the school, including marketing, enrollment, staffing, and facilities. Staffing and supporting student needs were explained.

DISCUSSION ITEMS

- **Donations and Fundraising Policy Review**
The board reviewed the policy, and no changes are needed.
- **Bullying and Hazing Policy Review**
The board completed a review of the policy and changes are not needed.
- **Board Member Recruitment**
The board is seeking new board members and would like to reach out to the parent community to find interested candidates. Additional information will be added to the school newsletter.

TRAINING

- **Utah Open and Public Meetings Act**
The board completed the annual training on the Utah Open and Public Meetings Act.

CALENDARING

- The board retreat is scheduled for June 24, 2023 from 9 AM to 1 PM.
- The tentative 2023-2024 board meeting schedule was reviewed.

CLOSED SESSION

- *Sarah Fannesbeck made a motion to enter a closed session to discuss the character, professional competence, or physical or mental health of an individual pursuant to Utah Code 52-4-205(1)(a) to be held at Maria Montessori Academy; January Stagg seconded. Motion passed; with votes as follows:*
 - *Mary Wurm – AYE*
 - *Evelyn Brown – AYE*
 - *Sarah Fannesbeck – AYE*
 - *January Stagg – AYE*Entered the closed session at 7:23 PM.

ADJOURN

- *January Stagg made a motion to adjourn the board meeting and closed session; Sarah Fannesbeck seconded. Motion passed; with votes as follows:*
 - *Mary Wurm – AYE*
 - *Evelyn Brown – AYE*
 - *Sarah Fannesbeck – AYE*
 - *January Stagg – AYE*Closed session and board meeting adjourned at 8:29 PM.

**Maria Montessori Academy
Board of Directors
Closed Session Statement**



Date: Tuesday, May 9, 2023

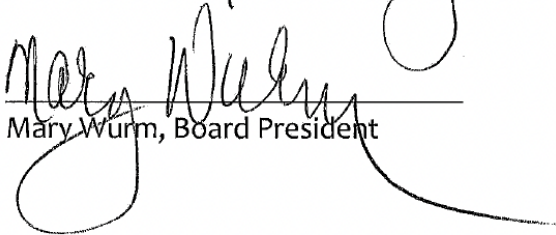
Location: 2505 N. 200 E., North Ogden, UT 84414

CLOSED SESSION SWORN STATEMENT:

At a duly noticed public meeting held on the date listed above, the board of directors for Maria Montessori Academy entered into a closed session for the sole purpose of discussing the character, professional competence, or physical or mental health of an individual in accordance with Utah Code Ann. 52-4-205(1)(a).

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

Signed on the 9 day of May, 2023.



Mary Wurm, Board President

MMA Director Report for June 2023

Marketing & Enrollment

MARKETING

- Tours for interested families continue
- We put up more of our own activities and events on Facebook to increase interest
- Advertisement at Walker Cinema
- New website underway!

ENROLLMENT 2022-2023 (as of June 20, 2023)

Fully Registered

K =75

1st = 60

2nd = 56

3rd = 50

4th = 50

5th = 37

6th =40

7th = 47

8th = 31

9th = 22

TOTAL = 468 enrolled for next year.

STAFFING

fully staffed with teachers, looking for a few assistants

FACILITIES UPDATE

- We met our literacy goal at 64%!
- Rooms are in the process of being painted and cleaned
- Parking lot is scheduled for the week of July 10
- Handbooks have been updated
- Assurances complete (bullying, sex ed,CIPA,Utah Grants)
- [Comprehensive calendar](#) is complete
- [Reports on suspensions, surveys, etc](#)
- Class lists are complete
- [Early Literacy Grant written, submitted and pre-approved](#)
- Redwoods is no longer open, we were informed on June 20

Goals for the upcoming year

- Improve communication between teachers and parents

- Build on behavior management that has been implemented and improve the skills of all through training and follow through
- Implement new math curriculum and work to build up the math
- Increase professional development opportunities

Maria Montessori Academy
Proposed Initial FY24 Budget and Final FY23 Budget
For Approval at June 24, 2023 Board Meeting

Accounts	Actual FY2022 Results	Original FY2023 Budget	Current P&L Through 5-31-23	Proposed FY2023 Amended	Proposed FY2024 (All Funds)
Income					
1000 - Revenue From Local Sources	55,468	54,000	95,678	99,853	86,550
3000 - Revenue From State Sources	3,198,919	3,554,372	3,422,265	3,710,325	4,060,190
4000 - Revenue From Federal Sources	536,718	271,972	35,922	156,108	201,500
5000 - Other Financing Sources					
Total Income	3,791,105	3,880,344	3,553,865	3,966,286	4,348,240
Gross Margin	3,791,105	3,880,344	3,553,865	3,966,286	4,348,240
Gross Margin %	100.0%	100.0%	100.0%	100.0%	100.0%
Expenses					
0100 - Salaries	1,473,286	1,732,942	1,377,510	1,677,500	1,920,000
0200 - Employee Benefits	373,200	431,686	326,052	415,100	452,500
0300-Purchased Professional and Technical Services	383,362	422,363	432,880	472,500	490,000
0400-Purchased Property Services	170,231	180,200	203,050	223,700	215,750
0500-Other Purchased Services	153,087	120,699	83,449	91,510	102,600
0600-Supplies and Materials	281,514	179,866	111,142	196,750	257,500
0700-Property	0	0	727,236	0	0
0800-Debt Service and Miscellaneous	781,924	789,580		796,000	812,000
Total Expenses	3,616,604	3,857,336	3,261,319	3,873,060	4,250,350
Net Income	174,501	23,008	292,546	93,226	97,890
Net Income %	4.6%	0.6%	8.2%	2.4%	2.3%
EBITDA	174,501	23,008	292,546	93,226	97,890
EBITDA %	4.6%	0.6%	8.2%	2.4%	2.3%

Notes:
FY24 Budget Based on 370 Students



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.

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.

Board Member Annual Commitment to Ethical Behavior

I understand that as a board member of Maria Montessori Academy 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

May 4, 2023

Board of Directors

School

School Address

School Address

You have requested that we audit the financial statements of the governmental activities and each major fund of **School Name** (the School) as of June 30, 2023, and for the year then ended, and the related notes to the financial statements, which collectively comprise the School's basic financial statements.

In addition, we will audit the entity's compliance over major federal award programs for the period ended June 30, 2023, if federal expenditures exceed \$750,000. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

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.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB), require that Management's Discussion and Analysis, Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – General Fund and Notes to Required Supplementary 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, 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. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the

information for consistency with management’s responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

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

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards 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.

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.

Audit of the Financial Statements

We will conduct our audits 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) and, in accordance with any state or regulatory audit requirements As part of an audit of financial statements in accordance with GAAS and in accordance with Government Auditing Standards, Uniform Guidance 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 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 internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 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 School's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America and/or state or regulatory audit requirements.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the School's basic financial statements. Our report will be addressed to the governing body of the School. 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 opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this 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.

We also will issue a written report on our financial statement and single audit upon completion of our audit.

Audit of Major Program Compliance

Our audit of the School's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance and will include tests of accounting records, a determination of major programs in accordance with 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 the 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 *and in accordance with Government Auditing Standards*, 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.

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:

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

3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. 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;
7. 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;
8. For disclosing accurately, currently, and completely, the financial results of each federal award in accordance with the requirements of the award;
9. 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;
10. For taking prompt action when instances of noncompliance are identified;
11. 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;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
16. For adjusting the 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 year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

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 Uniform Guidance, (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 schedule of expenditures of federal awards 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 will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule 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 financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited 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.

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.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Nonattest Services

With respect to any nonattest services we perform, we agree to perform the following:

- Prepare federal and state income tax returns.
- Prepare or assist with preparing financial statements in conformity with U.S. generally accepted accounting principles based on information provided by you.
- Prepare or assist in preparing the government-wide statements and conversion entries and note disclosures.
- Complete the auditee's portion of the Data Collection Form, as applicable.
- Assistance with preparation of Schedule of Expenditures, as applicable.

We will not assume management responsibilities on behalf of the School. The School's management understands and agrees that any advice or recommendation we may provide in connection with our audit engagement are solely to assist management in performing its responsibilities.

The School's management is responsible 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) establishing and maintaining internal controls, including monitoring ongoing activities.

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. Our firm will advise the School with regard to tax positions taken in the preparation of the tax return, but the School must make all decisions with regard to those matters.

Fees and Timing

Ken Jeppesen is the engagement partner for the audit services specified in this letter. He will be assisted with the Single Audit portion of the engagement (as necessary) by Paul Skeen. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. We expect to begin our audit on approximately July 25, 2023.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses, including administrative charges. Invoices are payable upon presentation. We estimate that our fees for the financial statement audit and state compliance procedures will be \$12,500. If a Single Audit is required, these fees will be billed separately. The information return (Form 990) fees are estimated to be \$1,800.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the School's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

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 a Prepared-by-Client (PBC) request that identifies the information required to perform our engagement, as well as a planned timeline for the engagement. A failure to provide this information in an accurate and timely manner may result in an increase in our fees and/or a delay in the completion of our engagement.

We may be requested to make certain audit documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. If requested, access to such audit documentation will be provided under the supervision of Eide Bailly LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in making such audit documentation available or in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our audit procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. 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. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

Other Matters

During the course of the engagement, we will only provide confidential engagement documentation to you via Eide Bailly's secure portal or other secure methods, and request that you use the same or similar tools in providing information to us. Should you choose not to utilize secure communication applications, you acknowledge that such communication contains a risk of the information being made available to unintended third parties. Similarly, we may communicate with you or your personnel via e-mail or other electronic methods, and you acknowledge that communication in those mediums contains a risk of misdirected or intercepted communications.

Should you provide us with remote access to your information technology environment, including but not limited to your financial reporting system, you agree to (1) assign unique usernames and passwords for use by our personnel in accessing the system and to provide this information in a secure manner; (2) limit access to "read only" to prevent any unintentional deletion or alteration of your data; (3) limit access to the areas of your technology environment necessary to perform the procedures agreed upon; and (4) disable all usernames and passwords provided to us upon the completion of procedures for which access was provided. We agree to only access your technology environment to the extent necessary to perform the identified procedures.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your website or elsewhere, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider.

Neither of us may use or disclose the other's confidential information for any purpose except as permitted under this engagement letter or as otherwise necessary for Eide Bailly to provide the services. Your confidential information is defined as any information you provide to us that is not available to the public. Eide Bailly's confidential information includes our audit documentation for this engagement. Our audit documentation shall at all times remain the property of Eide Bailly LLP. The confidentiality obligations described in this paragraph shall supersede and replace any and all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

We agree to retain our audit documentation or work papers for a period of at least eight years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

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.

At the conclusion of our audit engagement, we will communicate to management and the board of directors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

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.

MEDIATION

Any disagreement, controversy or claim arising out of or related to any aspect of our services or relationship with you (hereafter a "Dispute") shall, as a precondition to litigation in court, first be submitted to mediation. In mediation, the parties attempt to reach an amicable resolution of the Dispute with the aid of an impartial mediator. Mediation shall begin by service of a written demand. The mediator will be selected by mutual agreement. If we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA"). Mediation shall be conducted with the parties in person in Salt Lake City, Utah. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties. Neither party may commence a lawsuit until the mediator declares an impasse.

LIMITED INDEMNITY

Eide Bailly LLP and its partners, affiliates, officers and employees (collectively "Eide Bailly") shall not be responsible for any misstatements in your financial statements and information return that we may fail to detect as a result of misrepresentations or concealment of information by any of your owners, directors, officers or employees. You shall indemnify and hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees arising from any such misstatement or concealment of information.

If through no fault of Eide Bailly we are named as a party to a dispute between you and a third party, you shall indemnify and hold Eide Bailly harmless against any losses, damages, settlements, judgments, awards, and the costs of litigation (including attorneys' fees) we incur in connection with the dispute.

Eide Bailly shall not be entitled to indemnification under this agreement unless the services were performed in accordance with professional standards in all material respects.

LIMITATION OF LIABILITY

The exclusive remedy available to you for any alleged loss or damages arising from or related to Eide Bailly's services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by Eide Bailly's breach of this agreement or Eide Bailly's violation of applicable professional standards. In no event shall Eide Bailly's aggregate liability to you exceed two times fees paid under this agreement, nor shall Eide Bailly ever be liable to you for incidental, consequential, punitive or exemplary damages, or attorneys' fees.

TIME LIMITATION

You may not bring any legal proceeding against Eide Bailly unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we delivered our report, return, or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the audit and information return preparation. The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of a possible Dispute.

GOVERNING LAW AND VENUE

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by Utah law. Any unresolved Dispute shall be submitted to a federal or state court located in Minneapolis, Minnesota.

ASSIGNMENTS PROHIBITED

You shall not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly to any person.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,

Kenneth D. Jeppesen, CPA
Partner

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the School by:

Name: _____

Title: _____

Name	Position	Address	Term Expires
Mary Wurm	President		June 30, 2026
Sarah Fannesbeck	Member		June 30, 2026
Evelyn Brown	Vice President		July 1, 2024
Chalee Staheli	Financial Coordinator		July 1, 2024
January Stagg	Member		June 30, 2027
Sandra Grant	Member		July 1, 2025
<i>Sara Tucker</i>	<i>Director</i>		N/A

POLICIES, PROCEDURES, PLANS (“PPP”) REQUIRED TO BE REVIEWED AND/OR APPROVED

(Last Updated May 25, 2022)

<u>PPP Required by Law to be Reviewed</u>	<u>Frequency</u>	<u>Reviewer</u>
Attendance/Truancy	Annually	Board
Cash Handling	Annually	LEA
Donation and/or Fundraising	Annually	Board
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
Financial Reporting	Annually	LEA
Parent and Family Engagement, Compact, Plan ³	Annually	LEA
Procurement	Annually	LEA
Purchasing and Disbursement	Annually	LEA
Sex Education Instruction	Every two years	Board
Wellness ⁴ that'	Periodically	Wellness Committee

<u>PPP Required by PPP only to be Reviewed</u>	<u>Frequency</u>	<u>Reviewer</u>
Information Technology Security Policy & Plan	Periodically	IT Security Manager
Meal Charge/Alternate Meal Policy/Proc ⁴	Annually	LEA
Student Conduct and Discipline Policy & Plan	As Necessary	Not Specified

<u>PPP Required by Law to be Re-Approved</u>	<u>Frequency</u>	<u>Approver</u>
Electronic Resources or Devices ¹	Once every three years	Board
Fee Waiver ²	Annually	Board
Parent and Family Engagement ³	Periodically	Board
Wellness ⁴	Once every three years	Board

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.

² Law actually only requires annual review and approval if the school charges fees, but all of our schools’ policies require annual review and approval by the Board regardless if school charges fees or not.

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

⁴ Review and approval requirements only apply if school participates in USDA food program.



Maria Montessori Academy
Policy: Attendance Policy
Adopted: March 8, 2010
Revised: August 10, 2021
Reviewed: June 28, 2022
Reviewed: June 24, 2023

PURPOSE

Maria Montessori Academy (the "School") is committed to providing a quality education for every student. The School firmly believes that consistent attendance teaches students responsibility. Students learn the value of being punctual and prepared. Frequent absences and tardiness result in a loss of continuity of instruction. Also, frequent absences and tardiness prove disruptive for students, teachers, and staff. Excessive unexcused absences may lead to a student's permanent dismissal from the School.

Parents are expected to take a proactive role in ensuring their children attend school. We recommend families plan their vacation schedule around the existing School calendar. When possible, medical and dental appointments should take place outside of school hours and parents should notify the School in advance of any absence.

Parents and students are responsible for obtaining homework or assignments for the time period which the student is absent.

The School intends for this policy to be consistent with the provisions of Utah's compulsory education laws, Utah Code §§ 53G-6-201 through 53G-6-208, as well as Utah Administrative Code Rule R277-607.

This policy will be provided to parents/guardians annually and will be available for review by parents or interested parties.

POLICY

Definitions

"Absence" or **"absent"** means the failure of a school-age child assigned to a class or class period to attend a class or class period. "Absence" or "absent" does not mean multiple tardies used to calculate an absence for the sake of a truancy.

"Valid excuse" or "excused absence" means an absence resulting from:

- a) an illness, which may be either mental or physical, regardless of whether the school-age child or parent provides documentation from a medical

Adopted: 03.08.2012
Reviewed: 06.24.2023

- professional;
- b) mental or behavioral health of the school-age child;
- c) a death of a family member or close friend;
- d) a scheduled family event or a scheduled proactive visit to a health care provider in accordance with Section 53G-6-803(5);
- e) a family emergency;
- f) an approved school activity;
- g) a preapproved extended absence for a family activity or travel, consistent with School policy; or
- h) an absence permitted by an individualized education program or Section 504 accommodation plan, developed pursuant to relevant law.

The Director has the discretion to consider other absences as "valid excuses."

"Valid excuse" or "excused absence" does not mean a parent acknowledgement of an absence for a reason other than those described above.

"Habitual truant" means a school-age child who:

- (1) is in grade 7 or above and at least 12 years old;
- (2) is subject to the requirements of Section 53G-6-202; and
- (3)(a) is truant at least ten times during one school year; or (b) fails to cooperate with efforts on the part of School authorities to resolve the school-age child's attendance problem as required under Section 53G-6-206.

"School-age child" means a minor who is at least six years old but younger than 18 years old and who is not emancipated.

"School day" means the portion of a day that school is in session in which a school-age child is required to be in school for purposes of receiving instruction.

"Truant" means a condition by which a school-age child, without a valid excuse, is absent for (a) at least half of the school day; or (b) if the school-age child is enrolled in a learner verified program, as that term is defined by the State Board of Education, the relevant amount of time under the School's Learner Validated Program Policy. A school-age child may not be considered truant under this policy more than one time during one day.

Attendance Requirements: Students are allowed a maximum of five (5) unexcused absences per year.

Excused Absences: An oral or written communication documenting a valid excuse must be received from the student's parents/guardian within one (1) business day of the absence in order for the absence to be excused. In the event of multiple consecutive absences, written communication must be received within one (1) business day of the student's return to school. In the event of an unforeseeable illness or emergency, the School should be notified as soon as reasonably possible.

Preapproved Extended Absence: A parent/guardian may request approval from the Director prior to a student's extended absence of up to ten (10) days per school year. The Director will approve the absence if the Director determines that the extended absence will not adversely impact the student's education.

Adopted: 03.08.2012
Reviewed: 06.24.2023

Medical Documentation: The School may not require documentation from a medical professional to substantiate a valid excuse that is a mental or physical illness.

Make-up Work: Make-up work is permitted for students who have excused absences. The teacher will provide the student or the parent/guardian with any make-up work upon request. Make-up work must be completed within a reasonable time-frame as determined by the teacher.

Tardiness: A student is tardy if he or she is not in the assigned classroom when the late bell rings. In general, tardiness will be handled on an individual basis with the teacher. If a student is chronically tardy, then the student may be referred to the administration. Elementary students are allowed five (5) tardies per quarter. Middle school students are allowed three (3) tardies per class each quarter.

Notification of Absences and Tardies: In the event a student is absent, parents/guardians will be notified by phone on the day of the absence. Parents and students are responsible for tracking the total number of absences and tardies. Parents will be notified when their student reaches the 4th unexcused absence of the year. Parents of elementary students will be notified when their child is tardy for the 4th time during a given quarter. Parents of Middle School students will be notified if their child is tardy for the 2nd time in a class for the given quarter. If the maximum limit for unexcused absences or tardiness is reached, the Director will attempt to schedule a meeting with the parents to review the situation and will outline the appropriate corrective action.

Grounds for an Appeal: Students who believe that all or part of their absences and/or tardies should be considered excused may provide a written request to the administrator to review their case.

Notice of Compulsory Education Violation

The School may issue a "notice of compulsory education violation" to a parent/guardian of a school-age child who is in grades 1 through 6 if the student is truant at least five (5) times during the school year.

This notice shall:

1. Direct the parent/guardian to meet with School authorities to discuss the student's attendance problem and cooperate with the Director and Board to secure regular attendance by the student;
2. Designate the School authorities with whom the parent is required to meet;
3. State that it is a class B misdemeanor for the student's parent or guardian to intentionally or without good cause fail to meet with the designated school authorities to discuss the student's attendance problems, or fail to prevent the student from being truant an additional five (5) more times during the remainder of the school year; and

Adopted: 03.08.2012
Reviewed: 06.24.2023

4. Be served on the parent/guardian by personal service or certified mail.

If School personnel have reason to believe that, after a notice of compulsory education violation is issued, the parent or guardian has failed to make a good faith effort to ensure that the school-age child receives an appropriate education, the issuer of the compulsory education violation shall submit to the Division of Child and Family Services the report required by Utah Code Subsection 53G-6-202(8) (also in accordance with the School's Child Abuse and Neglect Reporting Policy).

Truancy Intervention Program

The School's Truancy Intervention Program is established to encourage good attendance and to facilitate the processing of chronically truant students through evidence-based alternative interventions or the juvenile court. Those efforts will include documented earnest and persistent efforts to resolve a student's attendance problems as follows:

- Annual notification of the School's attendance policies will be provided to the parents of all students at the time of registration.
- When a student's attendance is negatively affecting the student's learning, the classroom teacher will notify the student and/or the student's parent(s) of the concern. The teacher will set up a conference with the student and/or the student's parent(s) to identify and resolve any problems that prevent the student from attending school. The student's progress will be monitored.
- If meeting with the student and parent(s) does not adequately address the problems and the student's learning continues to suffer, then the school counselor or Director will work with the teacher and parent(s) in finding a solution to the problems that are preventing the student from attending to his/her learning. Efforts to resolve the problems may include, but are not limited to, the following: making adjustments to the curriculum or the schedule, counseling of the student by school authorities, considering alternatives proposed by the parent, or providing the parent with a list of community resources to help the family.
- The Director may consult with a parent/guardian to determine if mitigating circumstances such as medical or psychological problems indicate the use of intervention methods for resolving the attendance problems.
- In the event that the preceding interventions fail, a certified letter will be sent to the parent(s) requesting a formal meeting with the administrator to resolve the attendance problems. A copy of the letter and mailing certificates will be kept by the School.
- The Director will notify the student and a parent/guardian of the actions the School may take should the student be truant in the future.

Notice of Truancy

Consistent with Section 53G-6-203, the School may issue a notice of truancy to a

Adopted: 03.08.2012
Reviewed: 06.24.2023

school-age child who is in grade 7 or above, at least 12 years old, and is truant at least five (5) times during the school year.

A notice of truancy will only be issued after the School has made earnest and persistent efforts to resolve student attendance problems, which efforts may include those set forth above.

A notice of truancy will:

1. Direct the school-age child who receives the notice of truancy, and the parent/guardian of the school-age child, to meet with School authorities to discuss the student's attendance problem and cooperate with the Director and Board to secure regular attendance by the student; and
2. Designate the School authorities with whom the school -age child and parent/guardian is required to meet.

A notice of truancy will be served on the parent/guardian by personal service or regular mail. The parent/guardian will have the right to appeal a notice of truancy in writing to the Director within ten (10) days of being issued.

Referrals for Habitual Truancy

In accordance with Utah Code § 53G-8-211(4), the School shall refer a school-age child for prevention and early intervention youth services, as described in Section 62A-7-104, by the Division of Juvenile Justice Services for being a habitual truant if the school-age child refuses to participate in an evidence-based alternative intervention described in Utah Code § 53G-8-211(3)(b), including:

- a mobile crisis outreach team;
- a youth services center operated by the Division of Juvenile Justice Services;
- a youth court or comparable restorative justice program; or
- other evidence-based interventions created and developed by the School or other governmental entities as set forth in Subsection 53G-8-211(3)(b)(v).

The School may refer a school-age child who is a habitual truant to juvenile court or a law enforcement officer or agency if the student refuses to participate in an evidence-based alternative intervention described in Subsection 53G-8-211(3)(b) and fails to participate in prevention and early intervention youth services provided by the Division of Juvenile Justice Services as provided above.

A referral to juvenile court or a law enforcement officer or agency will include:

1. Attendance records for the student;
2. A report of evidence-based alternative interventions used by the School before the referral, including outcomes;
3. The name and contact information of the School representative assigned to actively participate in the court process with the student and the student's family;
4. A report from the Division of Juvenile Justice Services that demonstrates the

Adopted: 03.08.2012
Reviewed: 06.24.2023

- minor's failure to complete or participate in prevention and early intervention youth services as set forth in Utah Code § 53G-8-211(4); and
5. Any other information that the School considers relevant.

Review

The School's Board of Directors shall review this policy annually. The Board shall also annually review attendance data and consider revisions to this policy to encourage student attendance.

Adopted: 03.08.2012
Reviewed: 06.24.2023

Maria Montessori Academy
Policy: Donations and Fundraising Policy
Adopted: September 10, 2013
Revised: January 12, 2021
Reviewed: June 28, 2022
Reviewed: May 9, 2023
Reviewed: June 24, 2023



Although Maria Montessori Academy (the “School”) does not typically engage directly in fundraising, it may do so on certain occasions in order to help advance the School’s mission. The School encourages the contributions of gracious donors who have the resources and the inclination to make donations for the benefit of the School and its students. This policy establishes guidelines and standards for the School’s acceptance of donations and gifts as well as for when the School engages in or sponsors fundraising activities.

Donations and Gifts

The School may not transfer or expend donated property in a manner contrary to donor restrictions imposed as a condition of making the donation. However, the School may not accept donations with the condition that the donation provide direct benefit to specific School employees, students, vendors, or service providers, or that the School purchase a specific brand of goods or services with the donated funds. The Director is responsible for ensuring that donor restrictions of accepted donations are complied with and that compliance can be verified. The Director will ensure that charitable donation receipts are provided to donors as necessary.

The Director must approve voluntary donations from private individuals or organizations in excess of \$1,000 and any donation involving donor restrictions prior to accepting the donation. The Board of Directors must approve any voluntary donations from private individuals or organizations in excess of \$10,000.

If advertising or other services are offered to a donor in exchange for a donation or gift, the School will objectively value the donation or gift in order to ensure the School receives at least fair value.

The Director must ensure that any applicable fiscal policies of the School are complied with in connection with donations. The School will comply with other applicable laws and regulations, including but not limited to procurement requirements, rules related to construction of improvements, IRS regulations, and Title IX requirements.

Fundraising

Fundraising is defined as an organized effort to solicit individuals, businesses, or foundations for money or in-kind gifts to be given directly to the School.

Adopted: 09.10.2013
Reviewed: 06.24.2023

For the purposes of this policy, “School sponsored” means activities that are expressly authorized by the School’s Director or Board of Directors that support the School or authorized curricular clubs, activities, sports, classes, or programs that are themselves School sponsored. School-sponsored activities must be managed or supervised by School employees. Activities sponsored by the School’s parent organization are not School-sponsored activities, but the parent organization may be involved in and provided assistance in connection with School-sponsored activities.

The following guidelines must be followed in connection with School fundraising:

1. The fundraising activity must be undertaken with the intent of obtaining a benefit consistent with the School’s mission.
2. The fundraising activity must not violate the School’s charter, Board policies, or applicable law.
3. Proposals for fundraising activities must be submitted to the School’s Director for approval.
4. The Director may restrict the time, place, and manner of any approved fundraising activity.
5. Fundraising activities should be planned and scheduled in a manner that does not create conflict, confusion, or excessive fundraising pressures on students, families, or potential donors.
6. Fundraising activities that may expose the School to risk of financial loss or liability if the activity is not successful should not be approved.
7. The participation of School employees, students and parents in any fundraising activity must be voluntary. However, School employees may be assigned to supervise students in connection with School-sponsored fundraising activities in connection with their employment. Such employees may be compensated for such work as appropriate as determined by the Director.
8. Students may not be required to participate in a fundraising activity as a condition for belonging to a team, club, or group, and a student’s fundraising efforts may not affect his or her participation time or standing in any team, club, or group.
9. Competitive enticements for student participation in fundraising efforts are generally discouraged, and any such rewards or prizes must be approved by the Director.
10. The Director will ensure that the School’s Fee Waiver Policy is complied with in connection with all School-sponsored fundraising activities that involve fees. Any fee waivers must be granted in accordance with the Fee Waiver Policy.
11. All funds raised through School-sponsored fundraising activities are considered public funds and will be handled accordingly. The Director will ensure that all other applicable fiscal policies are complied with in connection with fundraising activities.

Adopted: 09.10.2013
Reviewed: 06.24.2023

12. Any fundraising activities that are related to the School but not are not School sponsored, such as fundraising activities of the parent organization, should clearly inform School patrons that the activity is not School sponsored. School employees may participate in such activities as volunteers but must not represent that they are acting as employees or representatives of the School.
13. The Director will ensure that charitable donation receipts are provided as necessary.
14. The School's employer identification number and sales tax exemption number may only be used by School personnel in connection with School-sponsored activities. No other entity, including the School's parent organization, may use these numbers.
15. Any School employee involved in managing or overseeing non-School-sponsored fundraising must disclose to the Director any financial or controlling interest in or access to bank accounts of the fundraising organization or company.
16. The School may cooperate with outside entities such as the parent organization in connection with non-School-sponsored fundraising activities. The School may allow these groups to use School facilities at little or no charge. At the Director's discretion, the School may provide some level of support or pay for small portions of these activities. The details of the arrangements for non-School-sponsored fundraising activities shall be understood and agreed to by the Director and the representatives of the outside entity. This must take into consideration the School's fiduciary responsibility for the management and use of public funds and assets.
17. The School is committed to principles of gender equity and compliance with Title IX guidance. The School commits to use all facilities, unrestricted gifts, and other available funds in harmony with these principles. The School reserves the right to decline or restrict donations, gifts, and fundraising proceeds, including those that might result in gender inequity or a violation of Title IX. Fundraising opportunities should be equitable for all students, comply with Title IX, and be in harmony with Article X of the Utah Constitution.

The Director will ensure that School employees receive appropriate training in connection with these policies. Training shall be provided at least annually to employees whose job duties are affected by the School's fiscal policies.

Review

The School will review this policy annually.



Maria Montessori Academy
Policy: Sex Education Instruction Policy
Approved: November 13, 2018
Reviewed: June 24, 2023

Policy

The purpose of this policy is to ensure that the Sex Education Curriculum taught at Maria Montessori Academy (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.

Signature:

Preston Allen, Board President

Date

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, schools 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 committee will select officers and is subject to the Utah Open and Public Meetings Act. The School's Board of Directors will review and approve the membership of the committee on or before August 1 each year. If the School's Board of Directors is composed of a majority of parents, it may elect to act as the committee.

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. 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 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, 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.

SPECIAL EDUCATION SERVICES AGREEMENT

This **SPECIAL EDUCATION SERVICES AGREEMENT** (the “**Agreement**”) is entered into with an effective date of _____, 2023 (the “**Effective Date**”) by and between **Maria Montessori Academy**, a Utah nonprofit corporation (the “**School**”), and **Academica West, LLC**, a Utah limited liability company (“**Academica West**”).

RECITALS

- A.** The School has received a charter (the “**Charter**”) from the Utah State Charter School Board (the “**Authorizer**”) to operate a charter school.
- B.** The School desires to ensure that it provides special education services to its students and operates its special education program in accordance with the requirements of its Charter and applicable laws.
- C.** Academica West has expertise and knowledge regarding the requirements associated with providing special education services and operating a special education program in compliance with applicable legal requirements.
- D.** The School believes that contracting with Academica West for special education services will allow the School’s administration to more successfully meet the requirements associated with providing special education services to its student and operating a special education program.
- E.** The School and Academica West desire to enter into this Agreement for the purpose of having Academica West provide certain special education services to the School as set forth herein.

AGREEMENT

- 1. **Services to be Performed by Academica West.** Academica West will perform certain services related to the School’s special education program (the “**Services**”) as requested by the School. The Services and applicable limitations are identified in **Exhibit A** attached to this Agreement.
- 2. **Compensation.** As compensation for the Services, the School will pay Academica West a fee in the amount of Ten Thousand Dollars (\$10,000) (the “**Fee**”). Academica West will invoice the School for the Fee upon the execution of this Agreement, and the School will pay Academica West by check within thirty (30) days of the date of the invoice.
- 3. **Independent Contractor Status.** The relationship between Academica West and the School shall be that of independent contractor and contractee. Academica West shall not be considered an employee, partner, joint venturer, representative or agent of the School in connection with any of the transactions or relationships contemplated under this Agreement.

Academica West shall not be authorized, without the prior written consent of the School in each specific case, to act on behalf of or to bind the School.

4. **Term and Termination.** This Agreement shall run for a term of one (1) year from the Effective Date. However, either party may terminate this Agreement at any time by giving sixty (60) days written notice of termination to the other party.

5. **Effect of Termination on Compensation.** In the event of termination of this Agreement, Academica West shall be entitled to retain the pro rata portion of the Fee through the date of termination and will refund to the School the remaining pro rata portion of the Fee within thirty (30) days of the termination date.

6. **Data Confidentiality.** The terms of the attached Data Confidentiality Addendum shall be considered part of this Agreement.

7. **Indemnification.** Each party shall defend, indemnify, and hold harmless the other party and its affiliates and their officers, directors, employees, agents, successors, and permitted assigns from and against all claims, losses, damages, liabilities, deficiencies, actions, judgments, interest, awards, penalties, fines, costs or expenses of whatever kind (including reasonable attorneys' fees) arising out of or resulting from the acts or omissions of the indemnifying party or its employees, agents or contractors in connection with the provision of special education services.

8. **Miscellaneous.**

(a) Neither party will be considered in default of this Agreement if the performance of any part or all of this Agreement is prevented, delayed, hindered or otherwise made impracticable or impossible by reason of any strike, flood, hurricane, riot, fire, explosion, war, act of God, sabotage, accident or any other casualty or cause beyond either party's control and which cannot be overcome by reasonable diligence and without unusual expense.

(b) This Agreement may be altered, changed, added to, deleted from or modified only through the voluntary, mutual consent of the parties.

(c) Neither party will assign this Agreement without the written consent of the other party; such consent will not be unreasonably withheld.

(d) No waiver of any provision of this Agreement will be deemed or will constitute a waiver of any other provision unless expressly stated.

(e) If any provision or any part of this Agreement is determined to be unlawful, void or invalid, that determination will not affect any other provision or any part of any other provision of this Agreement and all such provisions will remain in full force and effect.

(f) This Agreement is not intended to create any rights for any third-party beneficiary.

(g) This Agreement is made and entered into in the State of Utah and will be interpreted according to the laws of that state.

(h) Every notice, approval, consent or other communication authorized or required by this Agreement will not be effective unless it is in writing and sent postage prepaid by United States mail, directed to the other party at its address hereinafter provided or such other address as either party may designate by notice from time to time in accordance herewith:

Academica West, LLC
290 N. Flint St.
Kaysville, UT 84037

Maria Montessori Academy
2505 N. 200 E.
North Ogden, UT 84414

(i) The headings in this Agreement are for convenience and reference only and in no way define, limit or describe the scope of this Agreement and will not be considered in the interpretation of this Agreement or any provision hereof.

(j) This Agreement may be executed in any number of counterparts, each of which will be an original, but all of which together will constitute one Agreement.

(k) Each of the persons executing this Agreement has the full power and authority to execute this Agreement on behalf of the party for whom he or she signs.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the Effective Date.

Maria Montessori Academy,
a Utah nonprofit corporation

Board President

ACADEMICA WEST, LLC,
a Utah limited liability company

Matthew Mouritsen, President

EXHIBIT A

Description of the Services

Over the term of the Agreement, Academica West will provide the School with up to 40 hours of service in the following categories as requested by the School:

Student Growth

Student Observations: The Education Specialist will conduct academic or behavioral student observations.

High Conflict Individual Education Programs: The Education Specialist will review the Individual Education Program and attend the meeting when a conflict arises.

Progress Monitoring: The Education Specialist will set up systems of support to develop a program for progress monitoring.

Required Timelines: The Education Specialist will set up systems of support to develop a database on due dates for Individual Education Programs and Initial Evaluations and Re-evaluations.

Teacher Development

Teacher Mentoring: The Education Specialist will mentor special education teachers in need of support. This can include development of Individual Education Programs, Initial and Re-evaluations. The Education Specialist can act as Teacher of Record as needed.

Professional Development: The Education Specialist will develop and provide professional development to whole school or special education departments. Schools are required to provide advance notice to give the specialist preparation time.

Paraprofessional Training: The Education Specialist will mentor paraprofessionals in need of support. This can include goal setting, observations of paraprofessionals, goal setting, behavior training and other services as requested.

Compliance

State and Federal Reporting: The Education Specialist will complete required state and federal reporting including: Extended Year for Special Educators, personnel report, and other reports as assigned.

Grant Writing: The Education Specialist will complete grant applications, grant monitoring and follow-up reports.

Indicator Visit Support: The Education Specialist will provide support for indicator visits including review of files being audited, support during the visit and assist in completion of

corrections.

Full Monitoring Visit Support: The Education Specialist will provide support for monitoring visits including pre-visit support, support during the visit and assist in completion of corrections.

Program Improvement Plan: The Education Specialist will complete the draft, final Program Improvement Plan and submit it to UPIPS with the support of the Special Education Director.

Policies and Procedures Manual: The Education Specialist will complete the policies and procedures manual as directed by the Utah State Board of Education, including support for presentation to the state and local board.

Internal Monitoring: The Education Specialist will conduct internal monitoring, including training special education teachers on UPIPS.

Appeals for Results Driven Accountability: The Education Specialist will complete appeals for Results Driven Accountability, with the assistance of the special education director.

Special Education Director: Duties as assigned and agreed upon with School Director and Special Education Director.

DATA CONFIDENTIALITY ADDENDUM

Recitals

1. The School and Academica West are parties to a Special Education Services Agreement (the “**Agreement**”) to which this Addendum is attached regarding services to be provided by Academica West to the School (the “**AW Services**”).

2. Utah Code § 53E-9-309 establishes requirements for contracts between educational entities such as the School and third- party providers such as Academica West.

3. The parties are entering into this Addendum, in order to ensure that the Agreement complies with Section 53E-9-309 and other applicable legal requirements.

Agreement

Now, therefore, in consideration of the foregoing and the mutual covenants and promises of the parties hereto, the parties agree as follows:

1. Except as provided in Utah Code § 53E-9-309(4), Academica West will not use any personally identifiable student data received from the School for any purpose other than to provide the AW Services to the School.

(a) “Personally identifiable student data” means student data that identifies or is used by the holder to identify a student and includes:

- (i) a student’s first and last name;
- (ii) the first and last name of a student’s family member;
- (iii) a student’s or a student’s family’s home or physical address;
- (iv) a student’s email address or other online contact information;
- (v) a student’s telephone number;
- (vi) a student’s social security number;
- (vii) a student’s biometric identifier;
- (viii) a student’s health or disability data;
- (ix) a student’s education entity student identification number;
- (x) a student’s social media user name and password or alias;

(b) if associated with personally identifiable student data, the student's persistent identifier, including:

- (i) a customer number held in a cookie; or
- (ii) a processor serial number;
- (iii) a combination of a student's last name or photograph with other information that together permits a person to contact the student online;
- (iv) information about a student or a student's family that a person collects online and combines with other personally identifiable student data to identify the student; and
- (v) other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have first-hand knowledge of the relevant circumstances, to identify the student with reasonable certainty.

2. Academica West acknowledges that all student data of the School is the School's and/or students' property. Academica West will collect, use, store, and share personally identifiable student data only in accordance with the Agreement, this Addendum, Utah Code § 53E-9-309, as it may be amended, and any administrative rules adopted by the Utah State Board of Education. The parties acknowledge and agree that the terms of Utah Code § 53E-9-309, as it may be amended, and any administrative rules adopted by the Utah State Board of Education implementing Utah Code § 53E-9-309 govern the relationship between the parties.

3. Academica West may only share personally identifiable student data with employees and independent contractors of Academica West who have a legitimate need to such data in order to enable Academica West to provide the AW Services to the School. The School may request that Academica West notify the School of independent contractors with whom Academica West shares such data and the purpose for which such data is shared and to verify to the School that such independent contractors are bound by confidentiality agreements similar in scope to this Addendum.

4. At the request of the School, Academica West will allow the School or its designee to audit Academica West in order to verify compliance with the terms of the Addendum that relate to the confidentiality and protection of personally identifiable student data. This right to conduct an audit is subject to Academica West's confidentiality obligations to other customers and third parties.

5. During the term of the Agreement, Academica West will delete personally identifiable student data at the request and direction of the School.

6. At the completion of the parties' agreement, if the Agreement has not been superseded by a new agreement executed in accordance with applicable procurement

requirements, Academica West shall return or delete upon the School's request all personally identifiable student data of the School in Academica West's possession and provide to the School written verification of the return or deletion of such data, including deletion from Academica West's back-up system.

7. Academica West covenants and agrees that it shall indemnify and hold the School harmless from and against any and all third party losses, claims, legal fees, and liabilities related to or derived from any breach of this Addendum by Academica West or its employees, agents, officers, and directors.

8. In the event of any conflict between the Addendum and the Agreement, the terms of this Addendum shall govern.

Maria Montessori Academy
Policy: Administration of Medication Policy
Adopted: September 12, 2017
Amended:



Purpose

The purpose of this policy is to authorize personnel of Maria Montessori Academy (the "School") to administer medication to students consistent with applicable law.

The School's Board of Directors (the "Board") acknowledges that medication should typically be administered by a student or the student's parent or guardian. However, the Board recognizes that situations may arise where the health of a student may require administration of medication during the course of a school day by School personnel.

As long as authorized personnel act in a prudent and responsible manner, Utah law provides that School personnel who provide assistance in substantial compliance with a student's licensed health care provider's written statement are not liable civilly or criminally for any adverse reaction suffered by the student as a result of taking the medication or discontinuing the administration of medication. The Board hopes that this policy will help ensure that School personnel act in a prudent and responsible manner in order to protect the health of students and the interests of School personnel.

The Board also desires to set forth policies regarding acceptable self-administration of medication by students.

Policy

Administration of Medication by School Personnel

The School will comply with applicable state and federal laws, including but not limited to Utah Code Ann. § [53G-9-502](#), regarding the administration of medication to students by School personnel. Accordingly, pursuant to this policy, authorized School personnel may provide assistance in the administration of medication to students of the School during periods when the student is under the School's control.

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School personnel may also administer medication to students in emergency situations in accordance with the following:

- (a) Glucagon. Glucagon is an emergency diabetic medication used to raise blood sugar. The School will comply with the requirements of Utah Code Ann. § [53G-9-504](#) regarding the emergency administration of glucagon to a student in accordance with the statute if (1) the School receives a glucagon authorization from the parent or guardian of a student; and (2) any School personnel who have been trained (as described in the statute) in the administration of glucagon are available to administer the glucagon.

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The School may not compel School personnel to become trained in the administration of glucagon nor may it obstruct School personnel from becoming trained in the administration of glucagon.

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(b) Epinephrine Auto-Injector. The School will comply with the requirements of Utah Code Ann. §§ 26B-4-401, *et seq.*, regarding emergency injection for anaphylactic reactions, in the event any School personnel seeks to become a “qualified adult” under that provision. The School will make an emergency epinephrine auto-injector available to a School employee who becomes a qualified adult. The School may not prohibit or dissuade School employees from receiving training to become a qualified adult, nor may it prohibit or dissuade School employees who become qualified adults from possessing or storing an epinephrine auto-injector on School property or administering an epinephrine auto-injector to any person in accordance with the statute.

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(c) Seizure Rescue Medication. The School will comply with the requirements of Utah Code Ann. § 53G-9-505 regarding the emergency administration of seizure rescue medication to a student. Accordingly, the School may administer seizure rescue medication to a student in accordance with the statute if (1) the School receives a seizure rescue authorization from the parent or guardian of the student; and (2) a School employee who has become a “trained school employee volunteer” as defined in the statute is available to administer the seizure rescue medication. The School may not compel a School employee to become a trained school employee volunteer nor may it obstruct a School employee from becoming a trained school employee volunteer.

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(d) Opiate Antagonist. In accordance with Utah Code Ann. § 26B-4-509, School personnel may administer an opiate antagonist when acting in good faith to an individual whom the person believes to be experiencing an opiate-related drug overdose.

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(e) Stock Albuterol. The School will comply with the requirements of Utah Code Ann. §§ 26B-4-401, *et seq.*, regarding emergency administration of stock albuterol in response to an asthma emergency, in the event any School personnel seeks to become a “qualified adult” under that provision. The School may make stock albuterol available to a School employee who becomes a qualified adult. The School may not prohibit or dissuade School employees from receiving training to become a qualified adult, nor may it prohibit or dissuade School employees who become qualified adults from possessing or storing stock albuterol on School property or administering stock albuterol to any person in accordance with the statute.

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The Principal will establish administrative procedures that comply with applicable laws in order to set guidelines for when and how [administration of medication under this policy](#) will take place.

The Principal will consult with the local health department and/or a registered health care professional for assistance in developing procedures and training necessary for effective implementation of this policy. The School's Principal will ensure that School personnel and parents are provided with information about this policy as needed.

Self-Administration of Medication by Students

Students may possess and self-administer prescription medication at school in compliance with applicable law. The Principal will establish administrative procedures that comply with applicable laws in order to set guidelines for when and how this will take place.

Students are not prohibited from possessing and self-administering one day's dosage of a non-prescription medication where the student's maturity level is such that he or she can reasonably be expected to properly administer the medication on his or her own.

Observations and Medical Recommendations by School Personnel

The Principal will ensure that appropriate School personnel receive training on the provisions of Utah Code Ann. § [53G-9-203, including but not limited to training regarding medical recommendations by School employees and rules related to School employees communicating information and observations about a student's health and/or welfare.](#)

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[School employees who intentionally violate Utah Code Ann. § 53G-9-203 will be subject to discipline up to and including termination.](#)

Administrative Procedures Administration of Medication Procedures

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

Administration of Medication by School Personnel

In order to ensure safe administration of medication to students, the procedures outlined here must be followed.

- (1) The Principal will designate a reasonable number of School employees who will be responsible for administering medication to students in the School.
- (2) The Principal will arrange for the Principal and all designated School employees to receive adequate training from a licensed health care professional prior to administering any medication. Training should include indications for the medication, means of administration, dosage, adverse reactions, contraindications, and side effects.
- (3) The student's parent or guardian must complete the parent/guardian section of the Student Medication Form requesting that medication be administered to the student during regular school hours. Parents are responsible for updating the Student Medication Form as necessary.
- (4) The student's health care provider must complete the Health Care Provider section of the Student Medication Form indicating the child's name, the name of the medication, the purpose of the medication, the means of administration, the dosage, the time schedule for administration, the anticipated number of days the medication needs to be given at school, and possible side effects. The practitioner must also affirm that giving the medication during school hours is medically necessary.
- (5) A Student Medication Log must be maintained for any student who has medication administered at school, and all employees authorized to administer medication will be notified regarding each student to whom they are authorized to administer medication.
- (6) Each time medication is given, the person who gave it must document the administration in ink on the Student Medication Log. If the medication is not administered as scheduled, a notation must be made on the Student Medication Log as to why the medication was not given, and the student's parent or guardian must be notified.
- (7) The Student Medication Form and Student Medication Log will be retained in the student's records.

(8) Teachers of the student receiving medication during school hours will be notified.

(9) Medication (other than that carried by a student) must be delivered to the School by the student's parent or guardian or designated adult.

(10) Medication should be delivered to the School in a container properly labeled by a pharmacy, manufacturer or health care provider. Labeling must include the student's name, the name of the prescribing practitioner, date the prescription was filled, name and phone number of the dispensing pharmacy, name of the medication, dose, frequency of administration, and the expiration date.

(11) Medication must be stored in a secure, locked cabinet or container in a cool, dry place, except that:

- a. medications that require refrigeration must be stored appropriately;
- b. insulin or emergency medications such as EpiPens, Twinject Auto-Injectors, asthma inhalers and glucagon must not be stored in a locked area so that they are available when needed.

(12) Authorization for administration of medication by School personnel may be withdrawn by the School at any time following written or verbal notice to the student's parent or guardian, as long as this action does not conflict with federal laws such as IDEA and/or section 504 of the Rehabilitation Act. The Principal may withdraw authorization for administration of medication in cases of noncompliance or lack of cooperation by parents or students unless the student's right to receive medication at school is protected by laws such as IDEA or section 504.

Self-Administration of Medication by Students

Students may possess and self-administer prescription medication if:

- (1) The student's parent or guardian signs a statement:
 - a. Authorizing the student to self-administer the medication; and
 - b. Acknowledging that the student is responsible for, and capable of, self-administering the medication; and
- (2) The student's health care provider provides a written statement
 - a. That it is medically appropriate for the student to self-administer the medication and be in possession of the medication at all times; and

- b. Containing the name of the medication prescribed for the student's use.

The School will provide an acceptable form for parents to request that their student be allowed to possess and self-administer prescription medication.

Application of Sunscreen

Students may possess and self-apply sunscreen without a parent or physician's authorization.

If a student is unable to self-apply sunscreen, a school employee may apply the sunscreen on the student if the student's parent or legal guardian has provided written consent.



MARIA MONTESSORI ACADEMY BOARD MEETING CALENDAR

Below are the tentative Maria Montessori Academy Board Meeting dates for the 2023-2024 school year. Meetings are tentatively scheduled for the second Tuesday monthly. These dates are subject to change or cancelation and additional meetings may take place. Please note that meetings will generally be held at 2505 N. 200 E.; North Ogden, UT 84414, but may also be held electronically or at different locations as needed by the Board of Directors. All meetings will be posted on the Utah Public Meeting Notice website at least 24 hours in advance.

August 8, 2023 at 5:30 PM

September 12, 2023 at 5:30 PM

October 17, 2023 at 5:30 PM

November 14, 2023 at 5:30 PM

December 12, 2023 at 5:30 PM

January 9, 2024 at 5:30 PM

February 13, 2024 at 5:30 PM

March 12, 2024 at 5:30 PM

April 9, 2024 at 5:30 PM

May 14, 2024 at 5:30 PM

June 11, 2024 at 5:30 PM