



Board Meeting Packet

December 7, 2023

North Star Academy
Board Meeting Agenda
Thursday, December 7, 2023



Location: North Star Academy, 2920 W. 14000 S., Bluffdale, UT 84065

4:30 PM Call to Order by Sidney Warnick

Public Comment (Comments will be limited to 3 minutes each.)

- 2024-2025 Student Fees (1st Comment Period)

4:35 PM Board Training

- Audit Report by Eide Bailly
- Jordan Shields will review the following policies: Electronic Resources Policy, Purchasing and Disbursement Policy, Concussion and Head Injury Policy, and the Selection, Approval, and Purchase of Instructional Materials Policy

5:10 PM Reports

- Director Report - Tana Archer
 - Celebrations
 - Lottery, Enrollment, Open Enrollment
 - Professional Development
 - Personnel
 - Awarded Grant Funding: School Safety Requirements (H.B. 61) and Accelerated Gifted and Talented
 - Committee Updates
 - Assessment
 - Curriculum Compacting and SEM
 - School LAND Trust Training – All Board Members have completed this annual training.
- Financial Review

6:00 PM Consent Items

- Approve October 5, 2023 and October 30, 2023 Electronic Board Meeting Minutes
- Ratify Risk Management Insurance Payments

Business Items

- Discuss and/or Vote to Re-Approve Electronic Resources Policy
- Discuss and/or Vote to Approve Amended Concussion and Head Injury Policy
- Discuss and/or Vote to Approve Amended Selection, Approval, and Purchase of Instructional Materials Policy
- Discuss and/or Vote to Rescind Reuse and Disposal of Textbooks Policy
- Discuss and/or Vote to Approve 2024-2025 School Calendar
- Discuss and/or Vote to Approve PTIF Resolution

6:20 PM Discussion Items

- Calendaring:
 - January Open House: 1-25-2024 from 6:00 PM - 8:00 PM
 - Legislative Update at Academica West: 1-11-2024, 10:00 AM
 - Charter Day on the Hill: 1-23-2024 from 11:00 AM – 2:00 PM
 - 2023-2024 Board Meeting Dates: 8-3-2023, 10-5-20023, 12-7-2023, 2-1-2024, 3-21-2024, 5-2-2024, 6-20-2024 Annual Meeting. Meetings will be held at 4:30pm unless otherwise stated

School Mission

North Star Academy exists to engage and inspire students to achieve their highest potential through a safe, challenging, and individualized learning environment.

2023-2024 School Wide Improvement Goal

NSA Bears stand up, stand strong, stand together.

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

and will be at North Star Academy. The Annual Stakeholder Meeting date will be determined at a future time.

6:30 PM Adjourn Meeting

School Mission

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2023-2024 School Wide Improvement Goal

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**NORTH STAR
ACADEMY**

2024-2025 Student Fee Schedule

Curricular Fees (for all fully or partially enrolled students in grade 7-9)

Fee Description	Expenditures Funded by Fee (Spending Plan)	Total Fee
Middle School Required Fees for Grades 7-9	* Activity Fee \$25	\$90
	* Elective / Fine Art Course supplies \$35	
	* Hands On Learning Opportunities including Enrichment \$30	
AP Geography Course Fee	* Online access & Consumable workbook	\$15
AP Geography Exam	* AP Exam registration	\$98 (+ late fees if necessary)
PE Uniform	* Shirt	\$7
PE Uniform	* Shorts	\$13

The required student fees may be assessed to all middle school students grades seven to nine as listed above and are apportioned by the number of days of school membership if a student attends less than a full school year. Middle school students who withdraw from school shall be refunded all unused fees apportioned by the number of days attended with the exception of the extracurricular activity fees, which are non-refundable.

Extracurricular Sports Fees

Fee Description	Expenditures funded by the Fee (Spending Plan)	Total Fee
Cross Country: Boys & Girls (Grades 6-9)	* Uniform (Jersey to keep), supplies, and coaching stipend	\$65
Volleyball: Boys & Girls (Grades 6-9)	* Uniform, supplies, referee, and coaching stipend	\$75
Soccer: Boys & Girls (Grades 6-9)	* Uniform (socks to keep), supplies, referee, and coaching stipend	\$85
Basketball: Boys & Girls (Grades 6-9)	* Uniform, supplies, referees, and coaching stipend	\$95
Ultimate Frisbee (coed)	* Tournament fees and coaching stipend	\$25

Co-Curricular, Extracurricular Clubs & Activities Fees

(Offered Based on Student Interest)

Fee Description	Expenditures funded by the Fee (Spending Plan)	Total Fee
Drama Club (Grades 6-9)	* Supplies for costumes, scripts, props, and advisor stipend	\$35 per Show; \$65 for both
National Junior Honor Society (Grades 7-9)	* National dues, advisor stipend, and supplies	\$20/year
Art Club (Grades 7-9)	* Supplies and advisor stipend	\$10 per session
Art Club (Grades K-6)	* Supplies and advisor stipend	\$30 per fall/ winter/ spring session
Elementary Choir (Grades K-6)	* Music, supplies, and advisor stipend	\$30 per fall/spring sessions
Lego League (Grades 3-8)	* Competition fees, supplies, advisory stipend, and t-shirt	\$75/year
Student Body Officers (Grades 4-9)	* Club polo with name, team building activity, and advisor stipend	\$40/year
Spirit Squad (Grades 6-9) If new matching uniform is needed	* "Bow to Toe" uniform, supplies, and team building activities	\$125 First year
Spirit Squad (Grades 6-9) If new uniform is not needed	* Supplies and team building activities	\$20/year
Girls Who Code (Grades 3-9)	* Club t-shirt and advisor stipend	\$10/year
Boys Who Code (Grade 5-9)	* Club t-shirt and supplies	\$30/ year
Any Additional Student Driven Club (Grades 3-9) Based on SEM	* Supplies determined by the students in the club, advisor stipend	Not to exceed \$5 per session/up to \$30
9th Grade Lagoon Day	* Supplement to admission fees	\$50 ticket
Summer Academy (Single subject)	* Supplies and teacher stipend	\$25 Summer Session
Summer Academy (Two subjects)	* Supplies and teacher stipend	\$40 Summer Session
Summer Art Camp	* Supplies and teacher stipend	\$40 Summer Session
Summer Basketball Skills Camp (Grades 3-6)	* Supplies and teacher stipend	\$35 Summer Session
Summer Basketball Camp (grades 6-9)	* Supplies and teacher stipend	\$ 50 Summer Session (20% discount if ms enrolls in both skill and camp.

Per Student (Grades 7-9) - Annual Maximum Fee Amount for School Year = \$1218. This amount reflects the total student fees any student in grades 7-9 would be required to pay if the student participated in all courses (including AP Geography), AP Exam, all Sports, all Co-curricular and Extracurricular Clubs, and all Activities.

Per Student (Grade 6) - Annual Maximum Fee Amount for School Year = \$910. This amount reflects the total student fees any student in grade 6 would be required to pay if the student participated in all sports, all Co-curricular and Extracurricular Clubs, and all Activities.

Per Student (Grades K-5) - Annual Maximum Fee Amount for School Year = \$565. This amount reflects the total student fees any student in grades K-5 would be required to pay if the student participated in all Co-curricular and Extracurricular Clubs and all Activities.

Notice to Parents: Your student may be eligible to have one or more of their fees waived. For information on fees and fee waivers, please contact the Director. You may also review the fees policy available on our [website](#). School fee information is also available on our website, including School Fee Notices, Fee Waiver Policy, and Fee Waiver Application. If you file a fee waiver request from the school and it is declined, then you may appeal the school's decision. This form is also available on our website or in the office for your convenience..



November 20, 2023

The Board of Directors
North Star Academy
2920 W 14000 S
Bluffdale, Utah 84065

We have audited the financial statements of North Star Academy as of and for the year ended June 30, 2023, and have issued our report thereon dated November 20, 2023. Professional standards require that we advise you of the following matters relating to our audit.

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

As communicated in our letter dated May 4, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of North Star Academy solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

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

We have provided our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated November 20, 2023.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by North Star Academy is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

Financial Statement Disclosures

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

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

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

Disagreements with Management

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

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

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

Representations Requested from Management

We have requested certain written representations from management that are included in the management representation letter dated November 20, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with North Star Academy, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as North Star Academy's auditors.

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



Ogden, Utah



Financial Statements
June 30, 2023

North Star Academy

Independent Auditor’s Report	1
Management's Discussion and Analysis	4
Financial Statements	
Statement of Net Position	9
Statement of Activities	10
Balance Sheet – Governmental Funds.....	11
Reconciliation for Governmental Funds Balance Sheet to the Statement of Net Position	12
Statement of Revenue, Expenditures, and Changes in Fund Balance – Governmental Funds.....	13
Reconciliation of Governmental Funds Statement of Revenue, Expenditures, and Changes in Fund Balance to the Statement of Activities	14
Notes to Financial Statements	15
Required Supplementary Information	
Schedule of Revenue, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund.....	27
Notes to Required Supplementary Information	28
Compliance Reports	
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	30
Independent Auditor's Report on Compliance and Report on Internal Control over Compliance as Required by the <i>State Compliance Audit Guide</i>	32



Independent Auditor's Report

The Board of Directors
North Star Academy
Bluffdale, Utah

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the major fund of North Star Academy (the School) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the School, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedule of revenue, expenditures, and changes in fund balance – budget and actual – general fund and notes to the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements.

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2023, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.



Ogden, Utah
November 20, 2023

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

FINANCIAL HIGHLIGHTS

The School continues to have steady enrollment year after year. Even through the COVID-19 pandemic, enrollment has not varied by more than a few students. The only construction cost in fiscal year 2023, was the School repaired and updated the outdoor track and playground, due to additional one-time State funding.

During the 2023 fiscal year, the School benefited from interest income due to higher PTIF interest rates. Also, the WPU (Weighted Pupil Unit) increased by 6% and the LRF (Local Replacement Funds) by 7%, which helped offset higher inflation and salary increases for the year. Finally, the School maintains an involved Board of Directors and a Director that are fiscally responsible and active in monitoring resources and spending. All of these things lead to another fiscally sound year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Government-Wide Financial Statements (GWFS)

The GWFS (i.e., Statement of Net Position and Statement of Activities) provides readers with a broad overview of the School's finances. The government-wide statements report information about the School as a whole using accounting methods similar to those used by private-sector companies.

The Statement of Net Position provides information on all of the assets and liabilities of the School, with the difference between the two providing the net position. Increases or decreases in the net position may indicate whether the financial position of the School is improving or deteriorating, respectively.

The Statement of Activities reflects changes in net position during the fiscal year. Changes in net position are reported using the accrual basis of accounting, similar to that used by private-sector companies. Accrual basis accounting takes into account all current year related revenue and expenditures, regardless of when cash is received or paid.

The GWFS presents an aggregate view of the School's finances and contains useful long-term information as well as information for the just-completed fiscal year.

To assess the overall financial condition of the School, additional non-financial factors, such as changes in the condition of school buildings and other facilities, should be considered.

In the GWFS, the School's activities are all classified as governmental activities. Governmental activities include all regular and special education, all educational support activities, administration, custodial, maintenance, transportation, and food services. Most of these activities are supported by the State of Utah Minimum School Program. The GWFS can be found on pages 9-10 of this report.

Fund Financial Statements

Funds are accounting devices the School uses to keep track of sources of funding and spending on particular programs and to demonstrate compliance with various regulatory requirements. Fund financial statements focus on individual parts of the School. Fund statements generally report operations in more detail than the government-wide statements. This statement focuses on its most significant or "major" funds and not on the School as a whole.

The School establishes other funds, as necessary, to control and manage money for particular purposes or to show that it is properly using certain revenue.

Governmental Funds

Governmental funds account for nearly the same functions as the governmental activities. However, unlike the GWFS, governmental funds focus on near-term inflows and outflows as well as the balances left at year-end that are available for funding future basic services.

It is useful to compare information found in the governmental funds with that of the governmental activities. By doing so, readers may better understand the long-term impact of the School's near-term financing decisions.

The basic governmental funds financial statements can be found on pages 11-14 of this report.

Notes

The notes to the financial statements starting on page 15 provide further explanation of some of the information in the statements and provide additional disclosures so statement users have a complete picture of the School's financial activities and position.

Required supplementary information further explains and supports the financial statements by including a comparison of the School's budget data for the year.

Government-Wide Financial Analysis

Net position may serve as a useful indicator of an organization's financial position. For the School, it is a positive indicator since it is strong and continues to increase year after year.

	2023	2022
Assets		
Current and other assets	\$ 4,286,410	\$ 3,665,207
Capital assets	5,570,673	5,725,397
Total assets	\$ 9,857,083	\$ 9,390,604
Liabilities		
Current and other liabilities	\$ 323,117	\$ 273,360
Long-term liabilities	7,328,814	7,589,482
Total liabilities	7,651,931	7,862,842
Net Position		
Net investment in capital assets	(1,758,141)	(1,864,085)
Restricted	889,309	899,385
Unrestricted	3,073,984	2,492,462
Total net position	\$ 2,205,152	\$ 1,527,762

A portion of the School's net position is the investments in capital assets (i.e., building, land, furniture and equipment, computers and capital improvements) and the related debt used to acquire those assets still outstanding. These capital assets provide services to students; consequently, these assets are not available for future spending. The negative net investment in capital assets is due to cumulative depreciation of the respective capital assets exceeding the cumulative principal repayments on the related long-term debt. Restricted net position is restricted for debt service and program restrictions. The remaining portion of the School's net position is unrestricted.

Governmental Activities

Changes in Net Position – The table below shows the changes in net position for the fiscal years 2023 and 2022. The School relies on state and federal support for 93% of its governmental activities for the year ended June 30, 2023. The School had total revenue of \$5,430,977 and total expenses of \$4,753,587 during the year ended June 30, 2023. The School had an increase in net position of \$677,390 during the year ended June 30, 2023. The increase in net position was a result of several factors, including reimbursement of federal funding from COVID-19 sources, along with higher interest earned from money in the PTIF account. The School also had reasonable expenses considering inflation and some outside track and playground repairs. Overall, efficient and effective budgeting and monitoring of finances was ensured by the Director and Board of Directors.

	<u>2023</u>	<u>2022</u>	<u>Change</u>
Revenue			
Program revenue			
State and federal aid	\$ 5,032,181	\$ 4,883,433	\$ 148,748
Charges for services	207,915	2,042	205,873
Operating grants and contributions	21,116	18,716	2,400
Other local revenue	<u>169,765</u>	<u>65,116</u>	<u>104,649</u>
Total revenue	<u>5,430,977</u>	<u>4,969,307</u>	<u>461,670</u>
Expenses			
Instructional	2,690,874	2,469,513	221,361
Support services			
Students	194,525	209,606	(15,081)
Staff assistance	86,895	53,512	33,383
General	67	-	67
School administration	508,036	409,811	98,225
Central services	273,702	230,793	42,909
Operation and maintenance of facilities	448,460	365,541	82,919
Transportation	16,494	11,853	4,641
School food services	268,498	240,724	27,774
Facilities acquisition and construction	54,553	-	54,553
Interest and other costs	<u>211,483</u>	<u>208,925</u>	<u>2,558</u>
Total expenses	<u>4,753,587</u>	<u>4,200,278</u>	<u>553,309</u>
Change in Net Position	<u>\$ 677,390</u>	<u>\$ 769,029</u>	<u>\$ (91,639)</u>

Governmental Funds

The focus of the School's governmental funds is to provide balances of spendable resources and to provide data on near-term inflows and outflows.

General Fund – The general fund is the general operating fund for the School. At the end of the current fiscal year, the general fund balance is \$4,024,893, which is an increase of \$571,446 from the prior year. The general fund balance increase is primarily a function of wise budgeting, tracking, and spending in relation to the increase in WPU and LRF.

Expenditures for general School purposes totaled \$4,859,529, which is an increase of \$90,188 from the prior year. This is due to some smaller construction costs to update and fix the outside track and playground, that were completed due to some capital and technology funding received from the State.

General fund salaries totaled \$2,814,880, while the associated fringe benefits of retirement, social security, unemployment, workers compensation, health, dental, and vision added \$334,604 to arrive at 65% of the School's general fund expenditures.

Budgetary Highlights

The School adopts an original budget in June for the subsequent year.

Actual expenditures in the general fund were \$249,046 less than the amended budget. This is due to closely monitoring when amending the budget, with leeway for any unanticipated expense.

Capital Assets

The School has invested \$7,702,170 in a wide range of capital assets, but primarily in land, building, and capital improvements. The total accumulated depreciation on these assets amounts to \$2,131,498. There were capital asset additions of \$83,251 for fiscal year 2023. Additional information regarding the School's capital assets can be found in Note 3 to the basic financial statements.

Long-Term Debt

Long-term debt consists of the 2020 series bonds totaling \$6,570,000, net of premium, as of June 30, 2023, with rates ranging from 0.0% to 4.0%. The 2020 series bonds mature in April 2045. The 2020 series bonds were issued during fiscal year 2021 to refund the previous bonds, with a financial institution as Trustee. See Note 4 to the financial statements for more information about long-term debt.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the School's finances and to demonstrate the School's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the School at 2920 1400 South, Bluffdale, Utah 84065, or by phone at 801-302-9579.

North Star Academy
Statement of Net Position
June 30, 2023

	Governmental Activities
Assets	
Cash and investments	\$ 3,405,109
Restricted cash and investments	690,652
State receivables	10,408
Federal receivables	178,334
Other receivables	1,907
Capital assets (not subject to depreciation)	860,000
Capital assets (net of accumulated depreciation)	4,710,673
Total assets	9,857,083
Liabilities	
Accounts payable	66,425
Accrued liabilities	195,092
Accrued interest	61,600
Long-term liabilities	
Due within one year - bonds payable	205,000
Due in more than one year - bonds payable	7,123,814
Total liabilities	7,651,931
Net Position	
Net investment in capital assets	(1,758,141)
Restricted for	
Special education	23,078
Food service	174,162
School land trust	181
Educator professional time	1,236
Debt service	690,652
Unrestricted	3,073,984
Total net position	\$ 2,205,152

North Star Academy
Statement of Activities
Year Ended June 30, 2023

Functions/Programs	Program Revenue			Net Revenue (Expense) and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	
<i>Governmental activities</i>				
Instructional	\$ 2,690,874	\$ -	\$ 2,704,674	\$ 13,800
Support services				
Students	194,525	-	-	(194,525)
Staff assistance	86,895	-	-	(86,895)
General	67	-	-	(67)
School administration	508,036	-	-	(508,036)
Central services	273,702	-	-	(273,702)
Operation and maintenance of facilities	448,460	-	-	(448,460)
Transportation	16,494	-	-	(16,494)
School food services	268,498	113,526	94,389	(60,583)
Facilities acquisition and construction	54,553	-	-	(54,553)
Interest and other costs	211,483	-	-	(211,483)
Total Governmental Activities	\$ 4,753,587	\$ 113,526	\$ 2,799,063	(1,840,998)
General Revenue				
Grants and contributions not restricted to specific programs				
State aid				2,348,623
Local revenue				52,735
Interest earnings				117,030
Total general revenue				2,518,388
Change in Net Position				677,390
Net Position, Beginning of Year				1,527,762
Net Position, End of Year				\$ 2,205,152

North Star Academy
Balance Sheet – Governmental Funds
June 30, 2023

	General
Assets	
Cash and investments	\$ 3,405,109
Restricted cash and investments	690,652
State receivables	10,408
Federal receivables	178,334
Other receivables	1,907
	\$ 4,286,410
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 66,425
Accrued liabilities	195,092
	261,517
Fund Balance	
Restricted for	
Special education	23,078
Food service	174,162
School land trust	181
Educator professional time	1,236
Debt service	690,652
Unassigned	3,135,584
	4,024,893
Total fund balance	4,024,893
	\$ 4,286,410

North Star Academy
 Reconciliation for Governmental Funds Balance Sheet to the Statement of Net Position
 June 30, 2023

Total Fund Balance - Governmental Funds \$ 4,024,893

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

Costs of capital assets	7,702,170	
Depreciation expense to date	<u>(2,131,498)</u>	
		5,570,673

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

Long-term liabilities		
Bonds payable	(7,328,814)	
Accrued interest	<u>(61,600)</u>	
		<u>(7,390,414)</u>

Net Position		<u><u>\$ 2,205,152</u></u>
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North Star Academy
Statement of Revenue, Expenditures, and Changes in Fund Balance – Governmental Funds
Year Ended June 30, 2023

	General
Revenue	
State aid	\$ 4,850,090
Federal aid	276,478
Earnings on investments	117,030
School fees	39,686
School lunch sales	113,526
Other local sources	34,165
	5,430,975
Expenditures	
Instructional	2,690,874
Support services	
Students	194,525
Staff assistance	86,895
General	67
School administration	508,036
Central services	273,702
Operation and maintenance of facilities	210,484
Transportation	16,494
	1,290,203
Non-instructional	
School lunch program	268,498
Facilities acquisition and construction	54,553
Capital outlay	83,251
	406,302
Debt service	
Principal	205,000
Interest and other costs	267,150
	472,150
Total expenditures	4,859,529
Net Change in Fund Balance	571,446
Fund Balance, Beginning of Year	3,453,447
Fund Balance, End of Year	\$ 4,024,893

North Star Academy
 Reconciliation of Governmental Funds Statement of Revenue, Expenditures,
 and Changes in Fund Balance to the Statement of Activities
 Year Ended June 30, 2023

Total Net Change in Fund Balance - Governmental Funds \$ 571,446

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

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

Capital outlay	83,251	
Depreciation expense	<u>(237,976)</u>	(154,725)

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

Repayment of bonds payable principal	205,000	
Amortization of bond premium	<u>55,669</u>	<u>260,669</u>

Change in Net Position of Governmental Activities \$ 677,390

Note 1 - Summary of Significant Accounting Policies

North Star Academy (the School) was formed in 2005 and is a nonprofit institution, organized under the nonprofit corporation laws of the State of Utah. The School was organized by a group of parents, teachers, and community leaders to provide an education opportunity in Bluffdale, Utah, that was not governed by the local school district. The School was founded on the premise that parents, as partners in the learning process, leads to success for each child. Every parent is asked to be involved with the school either through committees or volunteering time in the classroom or with other needs the school may have as they arise. The School provides the following activities: education, encompassing instruction, student and staff support activities, and facilities maintenance and operation. Supporting services include general and administrative services which are overall entity-related administrative costs.

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

Financial Reporting Entity

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

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

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

Governmental Funds

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

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

Measurement Focus and Basis of Accounting

Government-Wide Financial Statements (GWFS)

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

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

Program Revenue

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

Fund Financial Statements

Governmental Funds

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

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

Revenue

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

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

Expenditures

Salaries are recorded as incurred. The School has employees who do not work year-round, but receive salary payments on a monthly basis; salaries earned, but unpaid, have been accrued as of June 30, 2023.

Restricted Cash and Investments

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

Investments

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

Receivables

All receivables are shown net of any allowance for uncollectible amounts. No allowances for uncollectible items have been recorded as of June 30, 2023.

Estimates

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

Capital Assets

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

Building	40 years
Furniture and equipment	7 years
Computers	3 years
Capital improvements	15-20 years

Long-Term Liabilities

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

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

Restricted Net Position

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

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

Imposed by law through constitutional provisions or enabling legislation.

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

Fund Balances of Fund Financial Statements

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

The classifications used in the governmental fund financial statements are as follows:

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

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

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

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

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

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

Grants and Other Intergovernmental Revenue

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

Note 2 - Cash and Investments

At June 30, 2023, the School’s cash and investments consisted of the following:

Cash			
Insured		\$	290,453
Uninsured and not collateralized			548,138
Total balance of deposits		\$	838,591
Investments	Rating	Fair Value	Investment Maturities
PTIF	Unrated	\$	3,257,170
Total cash and investments		\$	4,095,761

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

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

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

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

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

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

Fair Value of Investments

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

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

The investments consist only of PTIF funds which are classified as Level 2. The PTIF funds use the application of the June 30, 2023, fair value as calculated by the Utah State Treasurer to the School’s average daily balance in the Fund. The School currently has no assets that qualify for Level 1 or 3 investments. The following table illustrates the investments by the appropriate levels for the School:

	Total	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
June 30, 2023				
PTIF	\$ 3,257,170	\$ -	\$ 3,257,170	\$ -

Custodial Credit Risk

For deposits and investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the School will not be able to recover the value of its deposits, investments, or collateral securities that are in the possession of an outside party. The School's policy for managing custodial credit risk is to adhere to the Act. The Act requires all deposits of the School to be in a qualified depository, defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The School's policy for reducing its exposure to credit risk is to comply with the Act, as previously discussed.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the School's investment in a single issuer. The School's policy for reducing this risk of loss is to comply with the Rules of the Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to 5-10% depending upon the total dollar amount held in the portfolio.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The School's policy for managing its exposure to fair value loss arising from increasing interest rates is to comply with the Act. Section 51-7-11 of the Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on all investments in commercial paper, bankers' acceptances, fixed rate negotiable deposits, and fixed rate corporate obligations to 270 days - 15 months or less. The Act further limits the remaining term to maturity on all investments in obligations of the United States Treasury; obligations issued by U.S. government sponsored enterprises; and bonds, notes, and other evidence of indebtedness of political subdivisions of the state to five years. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding three years.

Note 3 - Capital Assets

A summary of activity in the capital assets is as follows:

	<u>June 30, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2023</u>
Capital assets, not subject to depreciation				
Land	\$ 860,000	\$ -	\$ -	\$ 860,000
Capital assets being depreciated				
Building	5,510,000	-	-	5,510,000
Furniture and equipment	89,609	-	(3,701)	85,908
Computers	-	44,768	-	44,768
Capital improvements	1,163,011	38,483	-	1,201,494
Total capital assets being depreciated	<u>6,762,620</u>	<u>83,251</u>	<u>(3,701)</u>	<u>6,842,170</u>
Less accumulated depreciation for				
Building	(1,628,421)	(141,282)	-	(1,769,703)
Furniture and equipment	(57,267)	(10,585)	3,701	(64,151)
Computers	-	(11,192)	-	(11,192)
Capital improvements	(211,536)	(74,917)	-	(286,453)
Total accumulated depreciation	<u>(1,897,223)</u>	<u>(237,976)</u>	<u>3,701</u>	<u>(2,131,498)</u>
Total capital assets, subject to depreciation	<u>4,865,397</u>	<u>(154,725)</u>	<u>-</u>	<u>4,710,672</u>
Total capital assets, net	<u>\$ 5,725,397</u>	<u>\$ (154,725)</u>	<u>\$ -</u>	<u>\$ 5,570,673</u>

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

Note 4 - Long-Term Liabilities

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

	Balance at June 30, 2022	Additions	Retirements	Balance at June 30, 2023	Due Within One Year
Bonds payable	\$ 6,775,000	\$ -	\$ (205,000)	\$ 6,570,000	\$ 205,000
Bond premium	814,482	-	(55,668)	758,814	-
	<u>\$ 7,589,482</u>	<u>\$ -</u>	<u>\$ (260,668)</u>	<u>\$ 7,328,814</u>	<u>\$ 205,000</u>

Long-term liabilities as of June 30, 2023, consist of the following:

Series 2020 Revenue Bonds, bearing interest rates of 0.00% - 4.00%, were issued during fiscal year 2021 for \$7,185,000 to refinance the outstanding balance of its Series 2010 bonds and pay certain bond issuance expenses. Annual payments of principal and variable semi-annual payments of interest are required through April 2045. The School is required to meet certain covenants including debt coverage and cash available. The bonds were sold at a premium which is being amortized using the effective interest rate method over the life of the bonds. The proceeds were used to purchase a school building.

Bond premium, net

\$ 6,570,000

758,814

\$ 7,328,814

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

Years Ending	Principal	Interest	Total
2024	\$ 205,000	\$ 246,400	\$ 451,400
2025	205,000	246,400	451,400
2026	205,000	246,400	451,400
2027	215,000	238,200	453,200
2028	225,000	229,600	454,600
2029-2033	1,255,000	1,006,200	2,261,200
2034-2038	1,535,000	733,800	2,268,800
2039-2043	1,870,000	401,200	2,271,200
2044-2045	855,000	51,600	906,600
Total	\$ 6,570,000	\$ 3,399,800	\$ 9,969,800

Note 5 - Concentrations

The School's principal source of support is state and federal-based support revenue. For the year ended June 30, 2023, these funding source accounted for approximately 93% of all revenue.

Note 6 - Benefit Plan

The School has a defined contribution retirement plan covering all full-time, salaried employees. The plan is administered by Helpside, an outsourcing company that the School has contracted with to perform its payroll and retirement functions. Eligible employees may contribute into an account at their option and discretion. The School matches up to 100% of employee contributions that do not exceed 4% of the employee's salary. For the year ended June 30, 2023, the School matched \$54,386.



Required Supplementary Information
June 30, 2023

North Star Academy

North Star Academy

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

Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
Revenue				
State aid	\$ 4,790,995	\$ 4,826,953	\$ 4,850,090	\$ 23,137
Federal aid	125,800	149,073	276,478	127,405
Earnings on investments	10,000	100,000	117,030	17,030
School fees	28,000	40,000	39,686	(314)
School lunch sales	113,000	108,000	113,526	5,526
Other local sources	18,500	28,000	34,165	6,165
Total revenue	5,086,295	5,252,026	5,430,975	178,949
Expenditures				
Instructional	2,922,353	3,115,926	2,690,874	425,052
Support services				
Students	186,543	168,323	194,525	(26,202)
Staff assistance	81,502	79,502	86,895	(7,393)
General	-	-	67	(67)
School administration	285,545	318,860	508,036	(189,176)
Central services	244,230	269,760	273,702	(3,942)
Operation and maintenance of facilities	277,454	281,977	210,484	71,493
Transportation	9,000	15,000	16,494	(1,494)
Total support services	1,084,274	1,133,422	1,290,203	(156,781)
Non-instructional				
School food services program	256,159	267,559	268,498	(939)
Facilities acquisition and construction services	-	35,517	54,553	(19,036)
Capital outlay	-	83,251	83,251	-
Total non-instructional	256,159	386,327	406,302	(19,975)
Debt service				
Principal	205,000	205,000	205,000	-
Interest	246,400	267,900	267,150	750
Total debt service	451,400	472,900	472,150	750
Total expenditures	4,714,186	5,108,575	4,859,529	249,046
Net Change in Fund Balance	\$ 372,109	\$ 143,451	\$ 571,446	\$ 427,995

Note 1 - Basis of Budgeting

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

1. The School's Director is appointed as the budget officer. Before June 1 of each year, the budget officer shall prepare a tentative budget, with supporting documentation, to be submitted to the Board.
2. The tentative budget and supporting documents shall include the following items:
 - a. The revenue and expenditures of the preceding fiscal year,
 - b. The estimated revenue and expenditures of the current fiscal year,
 - c. A detailed estimate of the essential expenditures for all the purposes for the next succeeding fiscal year, and
 - d. The estimated financial condition of the School at the close of the fiscal year.
3. The tentative budget shall be filed with the School's Director for public inspection at least 15 days before the date of the tentative budget's proposed adoption by the Board.
4. Before June 30 of each year, the Board will adopt a budget for the next fiscal year.
5. By the sooner of July 15 or 30 days of adopting a budget, the Board will file a copy of the adopted budget with the state auditor and the State Board of Education.



Compliance Reports
June 30, 2023

North Star Academy



**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

The Board of Directors
North Star Academy
Bluffdale, Utah

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of North Star Academy (the School), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the School's basic financial statements and the related notes to the financial statements and have issued our report thereon dated November 20, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

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

Ogden, Utah
November 20, 2023



**Independent Auditor's Report on Compliance and Report on Internal Control over Compliance
as Required by the *State Compliance Audit Guide***

The Board of Directors
North Star Academy
Bluffdale, Utah

Report on Compliance

We have audited North Star Academy's (the School) compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the State Auditor, for the year ended June 30, 2023.

State compliance requirements were tested for the year ended June 30, 2023, in the following areas:

- Budgetary Compliance
- Fraud Risk Assessment
- Cash Management
- Open and Public Meetings Act
- Internal Control Systems
- Public Education Programs

Opinion on Compliance

In our opinion, the School complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the *State Compliance Audit Guide* (Guide). Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the state requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School's government programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about School's compliance with the requirements of the government program as a whole.

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

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

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

Report on Internal Control over Compliance

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

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

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

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

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

Ogden, Utah
November 20, 2023



North Star Academy
Policy: Electronic Resources Policy
Adopted: June 23, 2014
Amended: August 6, 2020

Purpose

North Star Academy (the “School”) recognizes the value of computer and other electronic resources to facilitate student learning and help the School’s employees accomplish the School’s mission. The School has therefore made substantial investments to establish a network and provide various electronic resources for its students’ and employees’ use. Because of the potential harm to students and the School from misuse of these resources, the School requires the safe and responsible use of computers, computer networks e-mail, Internet, and other electronic resources. This policy is intended to ensure such safe and responsible use and to comply with Utah Administrative Rule R277-495, the Children’s Internet Protection Act, and other applicable laws.

Electronic Devices

The School recognizes that various forms of electronic devices are widely used by both students and employees and are important tools in today’s society. The School seeks to ensure that the use of electronic devices, both privately owned devices and devices owned by the School, does not cause harm or otherwise interfere with the learning, safety, or security of students or employees.

Definitions

“Electronic device” means a device that is used for audio, video, or text communication or any other type of computer or computer-like instrument including: a smart phone, a smart or electronic watch, a tablet, or a virtual reality device.

“Instructional time” means the hours during the School day designated by the School for class instruction.

“Privately-owned electronic device” means an electronic device that is not owned or issued by the School to a student or employee.

“School day” means the hours that make up the school day according to the School’s schedule.

“School-owned electronic device” means an electronic device that is owned, provided, issued, or lent by the School to a student or employee.

“School-sponsored activities” means field trips, curricular and extracurricular activities, and extended School-sponsored trips or activities, including School-provided transportation to and from such activities.

Student Use of Electronic Devices

Electronic devices may only be possessed and used by students during the School day and during School-sponsored activities in accordance with the following standards:

- Electronic devices may only be used in class at the teacher’s request and for educational purposes.
- Electronic devices may not be used to view, access, download, store, or transmit pornography or other obscene or inappropriate material.
- Electronic devices may not be used to bully, threaten, humiliate, embarrass, harass, or intimidate other students, teachers, volunteers, School guests, or School employees.

- Electronic devices may not be used in ways that violate local, state, or federal laws.
- Electronic devices may not be used during quizzes, tests, and standardized assessments except as otherwise provided herein.
- Electronic toys are not allowed in the School.
- Privately-owned electronic devices must remain out of sight in a bag, backpack (elementary), or in a locker (middle school) and be turned off during the School day.

Exceptions

The Principal may give permission for a student to possess an electronic device for good cause, including medical reasons, if the device does not distract from the instructional or educational process and is not otherwise used inappropriately.

Parents may request that the Principal allow a student to possess an electronic device on active mode at all times during the School day, with the exception of during tests and standardized assessments, for good cause, including medical needs or unusual family situations.

A student may possess an electronic device on active mode at all times during the regular School day, including during assessments, if such an accommodation is specified in a written Section 504 plan, an Individualized Education Plan, or in connection with other legitimate circumstances determined by the Principal.

Electronic devices may be used in the event of an emergency during the limited period of the emergency in order to protect the safety of a student or School employee, visitor or volunteer.

Parents may make other individualized requests for exceptions to this policy to the Principal.

Consequences for Violation

A student will receive one warning prior to discipline for violating this policy unless the violation involves cheating or constitutes a violation of the School's Student Conduct and Discipline Policy or at the discretion of the Principal. On the second violation of this policy, the privately owned electronic device will be confiscated, labeled, and held in a secure location. The Principal, teachers, and other individuals designated by the Principal may confiscate privately owned electronic devices under this policy.

An individual other than a student who finds or confiscates a privately owned electronic device may search the device for the purpose of determining the device's owner. Students may not search electronic devices. Electronic devices that are used inappropriately may be subject to search by the Principal if there is a reasonable suspicion that the device contains obscene or pornographic material or has been used to cheat or to threaten, embarrass, harass, or intimidate other students, teachers, volunteers, School guests, or School employees.

The School will make reasonable efforts to notify parents/guardians that the School has a student's electronic device in its possession. Parents/guardians who show identification may retrieve confiscated electronic devices during School hours or by appointment. The School will retain unretrieved electronic devices until the end of the School year, at which time the devices will be disposed of in a manner that ensures that no data stored on the device may be retrieved.

The Principal may impose additional disciplinary consequences for a student's violation of this policy, considering the nature of the violation and other disciplinary actions in which the student has been involved. Such disciplinary actions may include:

- Loss of the privilege to possess or use electronic devices
- Disciplinary letter to the student's parent/guardian that is placed in the student's file
- Detention
- In-School suspension

- Suspension
- Expulsion
- Loss of the privilege of participating in School-sponsored activities or of receiving honor recognition

The School may contact law enforcement if School employees believe that a student has used an electronic device in connection with a violation of criminal law, and criminal penalties may arise from inappropriate use of electronic devices.

Notice of the Policy

The School will make the Electronic Resources Policy accessible on the School’s website, including in the same location as the School’s Data Governance Plan required in R277-487.

Creative and Innovative Uses for Electronic Devices

Teachers and other School employees are encouraged to use electronic devices creatively in order to effectively communicate with students and parents/guardians and to enhance instruction. Creative uses might include notifying absent students of assignments, communicating with parents when students excel or if they are behind or absent, notifying students and parents of news articles or events that would enhance the learning experience, providing feedback to students on tests and assignments, parents notifying the School when students are absent or tardy.

Other Provisions

Picture taking or sound or video recording by students is prohibited in School unless authorized by a teacher or the Principal. Picture taking or sound or video recording by students is prohibited in private areas of the School such as locker rooms, counseling sessions, washrooms, and dressing areas.

Students bring privately-owned electronic devices on School property at their own risk. The School is not responsible for lost, stolen or damaged privately-owned electronic devices.

Students are responsible for their privately-owned electronic devices and may be subject to discipline if their device is misused by another.

Parents, guests, and visitors to the School may use privately-owned electronic devices at School and at School-sponsored activities only in accordance with rules established by the Principal. Such individuals who use the School’s electronic resources, including the School’s equipment, services, or connectivity, whether on or off School property, may not use such resources to access inappropriate material or information.

Internet Safety

It is the School’s policy to: (a) prevent user access to or transmission of inappropriate material over its computer network via Internet, electronic mail, or other forms of direct electronic communications; (b) prevent unauthorized access and other unlawful online activity; (c) prevent unauthorized online disclosure, use, or dissemination of personal identification information of minors; and (d) comply with the Children’s Internet Protection Act (section 254(h) of title 47, United States Code).

Definitions

Key terms are as defined in the Children’s Internet Protection Act.

“Technology Protection Measure” means a specific technology that blocks or filters Internet access to visual depictions that are:

- 1- Obscene, as that term is defined in section 1460 of title 18, United States Code.
- 2- Child Pornography, as that term is defined in section 2256 of title 18, United States Code; or
- 3- Harmful to minors.

“Harmful to Minors” means any picture, image, graphic image file, or other visual depiction that:

- 1- Taken as a whole and with respect to minors, appeals to a prurient interest in nudity, sex, or excretion;
- 2- Depicts, describes, or represents, in a patently offensive way with respect to what is suitable for minors, an actual or simulated sexual act or sexual contact, actual or simulated normal or perverted sexual acts, or a lewd exhibition of the genitals; and
- 3- Taken as a whole, lacks serious literary, artistic, political, or scientific value as to minors.

“Sexual Act” and “Sexual Contact” have the meanings given such terms in section 2246 of title 18, United States Code.

Access to Inappropriate Material

To the extent practical, the School will employ technology protection measures (or “Internet filters”) to block or filter Internet access to—or other forms of electronic communications containing—inappropriate information over the School’s network or by School-owned electronic devices.

Specifically, as required by the Children’s Internet Protection Act, blocking shall be applied to visual depictions of child pornography or material deemed obscene, or to any material deemed harmful to minors.

Subject to staff supervision, technology protection measures may be disabled or, in the case of minors, minimized only for bona fide research or other lawful purposes. Procedures for disabling or otherwise modifying any technology protection measures shall be the responsibility of the Principal or designated representatives.

Inappropriate Network Usage

To the extent practical, steps shall be taken to promote the safety and security of users of the School’s online computer network when using electronic mail, chat rooms, instant messaging, social media, and other forms of direct electronic communications.

Specifically, as required by the Children’s Internet Protection Act, prevention of inappropriate network usage includes: (a) unauthorized access, including so-called “hacking” and other unlawful activities and (b) unauthorized disclosure, use, and dissemination of personal identification information regarding minors.

Education, Supervision and Monitoring

It shall be the responsibility of all School employees to educate, supervise and monitor appropriate usage of the School’s online computer network and access to the Internet in accordance with this policy, the Children’s Internet Protection Act, the Neighborhood Children’s Internet Protection Act, and the Protecting Children in the 21st Century Act. This includes educating students about appropriate online behavior, including interacting with other individuals on social networking websites and in chat rooms, as well as cyberbullying awareness and response. The School will also provide information regarding these matters to parents/guardians.

Student Acceptable Use of School Electronic Resources

The School makes various electronic resources available to students. These resources include computers and other electronic devices and related software and hardware as well as the School's network and access to the Internet. The School's goal in providing such electronic resources to students is to enhance the educational experience and promote the accomplishment of the School's mission.

Electronic resources can provide access to a multitude of information and allow communication with people all over the world. Along with this access comes the availability of materials that may be considered inappropriate, unacceptable, of no educational value, or even illegal. The School has initiated safeguards to restrict access to inappropriate materials, and use of the Internet and other electronic resources is monitored as well.

In order to use the School's electronic resources, students must be willing to abide by the rules of acceptable use. Use of the School's electronic resources is a privilege, and students have no expectation of privacy in connection with their use of the School's electronic resources.

Students who abuse this privilege by actions such as damaging the School's electronic resources; violating copyrights; bullying, hazing, intimidation, humiliation, harassment and threats; accessing pornography or other obscene or inappropriate material; inappropriate language; gambling; unauthorized games; hacking; invasion of the reasonable expectations of privacy of students or employees; or other unauthorized or inappropriate use, will be subject to discipline. Violation of policies and rules regarding use of the School's electronic resources may also result in confiscation of School-issued devices and denial of access to the School's electronic resources. This may result in missed assignments, inability to participate in required assignments and assessments, and possible loss of credit or academic grade consequences.

The School may contact law enforcement if School employees believe that a student has used School electronic resources in connection with a violation of criminal law, and criminal penalties may arise from inappropriate use of electronic resources. This applies to use of the School's electronic resources at any time and place, whether on or off School grounds.

Students are personally responsible for School electronic resources provided to them, and the students and their parents/guardians may be held responsible for loss or damage to such electronic resources.

Parents play an important role in helping students understand what does and does not constitute acceptable use.

The Principal shall ensure that additional rules and procedures regarding students' use of the School's electronic resources are established and clearly communicated to students and their parents/guardians. The Principal shall ensure that students receive appropriate training regarding these rules and procedures.

Staff Acceptable Use of School Electronic Resources

Improper use of the School's electronic resources by employees has the potential to negatively impact students, damage the School's image, and impair the School's electronic resources. Therefore, this policy is intended to govern employees' and volunteers' use of the School's electronic resources: employees must agree to these terms as a condition of employment.

At-Will Employment

Nothing in this policy is intended to create additional rights for any employee or to otherwise alter or amend the at-will nature of the employment relationship between the School and any employee.

The School's Rights

It is the School's policy to maintain an environment that promotes safe, ethical, and responsible conduct in all activities that involve the use of the School's electronic resources. The School recognizes its legal and moral obligation to protect the well being of students and to preserve the integrity of its electronic resources. The School's rights in connection with its electronic resources include but are not limited to the following:

1. All data, files, programs, and materials downloaded with or used, sent, received, or stored upon the School's electronic resources are the School's property, and the School may deal with such items as it deems appropriate.
2. The School may log network use and monitor server space utilization by users and assumes no responsibility or liability for files deleted due to violation of server space allotments.
3. The School may remove a user account on the network with or without notice.
4. The School may monitor all user activities on the School's electronic resources, including but not limited to real-time monitoring of network activity and/or maintaining a log of Internet activity for later review.
5. The School may provide internal and external controls of network usage as appropriate and feasible, including but not limited to restricting online destinations through software or other means.
6. The School may limit or restrict, with or without notice, access to the School's electronic resources for those who do not abide by this policy or other direction governing the use of the School's electronic resources.
7. The School may determine, in its sole discretion, what materials, files, information, software, communications, and other content or activity are permitted or prohibited.
8. The School may delete or remove, with or without notice, any files, programs, data or other materials from any of the School's electronic resources.
9. The School may provide additional policies or guidelines regarding acceptable use of electronic resources.

Employees' Responsibilities Regarding Students' Use of Electronic Resources

Employees who supervise students, control electronic resources, or otherwise have the ability to observe student use of School electronic resources are responsible for educating students on appropriate use of the School's electronic resources. Such employees shall make reasonable efforts to monitor such use to ensure that it is consistent with applicable rules. Employees should make reasonable efforts to become familiar with the Internet and the use of the School's electronic resources to help ensure effective monitoring, instruction, and assistance.

User Responsibilities

Use of the School's electronic resources is a privilege intended to help employees fulfill their responsibilities and promote the School's mission. In order to maintain this privilege, users must agree to comply with this policy. Users who are aware of any violation of this policy by any employee must report the violation to the Principal. Employees are responsible at all times for any School electronic resources issued to them and may be held responsible for any inappropriate use, regardless of the user.

Employees may use privately owned electronic devices at School or at School-sponsored activities in accordance with rules and procedures established by the Principal. Employees may not use privately-owned electronic devices at School or at School-sponsored activities to access inappropriate matter.

Violation of this policy is grounds for discipline, up to and including termination. The School may also notify law enforcement as appropriate, and such actions may subject an employee to criminal penalties.

Acceptable Use

Standards for acceptable use of the School's electronic resources include but are not limited to the following:

1. All use of the School's electronic resources, including but not limited to use of computers and other electronic devices, use of e-mail, and network and Internet access must be consistent with the School's mission.
2. Network accounts are to be used only by the authorized user of the account for the authorized purpose.
3. Users must take reasonable steps to protect the privacy of students, School employees, and other members of the School community and must strictly maintain the confidentiality of information regarding such individuals.
4. Use of the School's electronic resources, whether inside or outside the School, must comply with the School's employee handbook, as established from time to time.
5. Employees must comply with applicable copyright laws, ethical rules, and other applicable laws and regulations.
6. Users must exercise appropriate professional judgment and common sense when transporting files to and from school, keeping in mind copyright and other legal issues, as well as ensuring that the non-School to which files are being transferred or from which files are being transferred are employing appropriate virus-control technologies.
7. Users must exhibit professionally appropriate behavior when using the School's electronic resources in order to professionally represent and preserve the image of the School.
8. Users must take reasonable precautions to protect the School's electronic resources in order to reduce repair costs, maintain the integrity of the network, and protect the School's assets. Employees who damage School electronic resources may be financially responsible for the cost of repair or replacement.
9. From time to time, the School will determine whether specific uses of the School's electronic resources are consistent with the intent of this policy.

Unacceptable Use

The following uses of the School's electronic resources are prohibited:

1. Excessive use of the School's electronic resources for personal matters. "Excessive use" includes but is not limited to use of electronic resources in a manner that interferes with an employee's performance of work-related responsibilities or with the functioning of the School's electronic resources.

2. Use of the School's electronic resources in connection with social networking sites for non-academic purposes is prohibited.
3. Use of the School's electronic resources for commercial or for-profit purposes.
4. Use of the School's electronic resources for product advertisement or political lobbying.
5. Connecting Personal electronic devices to the School's network without appropriate authorization.
6. Intentionally seeking information on, obtaining copies of, or modifying files, other data, or passwords belonging to other users, or impersonating or misrepresenting other users of the School's network.
7. Unauthorized use or disclosure of personal student information in violation of the Family Educational Rights and Privacy Act, 34 CFR, Part 99.
8. Use of the School's electronic resources in a manner that disrupts the use of the network by others.
9. Destroying, modifying, or abusing the School's electronic resources in any way.
10. Use of the School's electronic resources in a manner that threatens or impairs the integrity or security of the network.
11. Use of the School's electronic resources for hate mail, chain letters, harassment, discriminatory remarks, and other antisocial behaviors.
12. Downloading or installing any software, including shareware and freeware, for use on the School's electronic resources without the approval of the Principal or designee.
13. Use of any software on the School's electronic resources in violation of the applicable license or use agreement.
14. Use of the School's electronic resources to access, process, store, send or receive pornographic, sexually explicit, or otherwise inappropriate material (as determined by the Principal).
15. Use of the School's electronic resources for downloading entertainment software, files, or other material not related to the mission of the School. This prohibition pertains to freeware, shareware, copyrighted commercial and non-commercial software, and all other forms of software and files not directly related to the instructional and administrative purposes of the School.
16. Downloading, copying, otherwise duplicating, and/or distributing copyrighted materials without the specific written permission of the copyright owner, except that duplication and/or distribution of materials for educational purposes is permitted when such duplication and/or distribution would fall within the Fair Use Doctrine of federal copyright law.
17. Use of the School's electronic resources for any unlawful purpose.
18. Use of the School's electronic resources to intentionally access, process, store, send, or receive materials containing profanity, obscenity, racist terms, or other harassing, abusive, intimidating, threatening, discriminatory or otherwise offensive language or images.
19. Use of the School's electronic resources for playing games unless it is for instructional purposes or otherwise approved by the Principal or designee.
20. Participating in activities, including but not limited to the preparation or dissemination of content that could damage the School's professional image, reputation and/or financial stability.
21. Permitting or granting access to the School's electronic resources, including but not limited to granting use of an e-mail or network account or password to another individual, including but not limited to someone whose access has been denied or terminated.
22. Use of portable data storage devices for the operation of unauthorized portable applications.

23. Establishing connections to live communications, including text, voice, or video, unless done in a manner approved by the Principal or designee.
24. Malicious use of the School's electronic resources to develop programs that harass other users or infiltrate a computer or computing system and/or damage the software components of a computer or computing system.

Disclaimer

1. The School cannot be held responsible for information that is retrieved via the network.
2. Pursuant to the Electronic Communications Privacy Act of 1986 (18 U.S.C. § 2510, et seq.), notice is hereby given that there are no facilities provided by the School's system for sending or receiving private or confidential electronic communications. System administrators have access to all mail and will monitor messages. Messages relating to or in support of illegal activities will be reported to the appropriate authorities.
3. The School is not responsible for any damage users may suffer, including loss of data resulting from delays, non-deliveries, or service interruptions caused by the School's negligence or your errors or omissions.
4. Use of any information obtained is at the user's own risk.
5. The School makes no warranties (expressed or implied) with respect to:
 - The content of any advice or information received by a user, or any costs or charges incurred as a result of seeing or accepting any information;
 - Any costs, liability, or damages caused by the way the user chooses to use his or her access to the network.
6. The School reserves the right to change its policies and rules at any time.

Privacy

Use of and access to the School's electronic resources is provided to employees as a tool for the School's business. The School reserves the right to monitor, inspect, copy, review, store or remove, at any time, without prior notice, any and all usage of the School's electronic resources such as the network and the Internet, including but not limited to e-mail, as well as any and all materials, files, information, software, electronic communications, and other content transmitted, received or stored in connection with this usage. All such information, content, and files are the property of the School. Employees should have no expectation of privacy regarding them. Network administrators may review files and intercept communications for any reason, including but not limited to maintaining system integrity and ensuring employees are using the system consistently with this policy.

Training

The School will provide, within the first 45 days of each school year, a school-wide or in-classroom training to employees and students that covers:

- The contents of these procedures;
- The importance of digital citizenship;
- The School's conduct and discipline related consequences as related to a violation of these rules;
- The School's general conduct and discipline policies;
- The benefits of connecting to the Internet and utilizing the School's Internet filters while on School property; and

- Any specific rules governing the permissible and restricted uses of privately-owned electronic devices while in a classroom.

Each educator who allows the use of a privately-owned electronic device in the classroom must clearly communicate to parents and students the conditions under which the use of such a device is allowed.

The School will provide an annual notice to all parents of the location of information for in-home network filtering options (<https://consumerprotection.utah.gov/edu/filtering.html>) as provided for in Utah Code 76-10-1231.

This policy will be reviewed and approved regularly to ensure that it continues to meet the School's needs.

Signature:

 August 6, 2020

Sidney Warnick, Board President Date

**Staff Acceptable Use of School Electronic Resources
Acknowledgement of Receipt and Understanding**

I hereby certify that I have read and fully understand the contents of the School's policies regarding use of the School's electronic resources. Furthermore, I have been given the opportunity to discuss any information contained therein or any concerns that I may have. I understand that my employment and continued employment is based in part upon my willingness to abide by and the School's policies, rules, regulations and procedures. I acknowledge that the School reserves the right to modify or amend its policies at any time, without prior notice. I acknowledge that these policies do not create any promises or contractual obligations between the School and its employees and that my employment with the School continues to be at will. My signature below certifies my knowledge, acceptance and adherence to the School's policies, rules, regulations and procedures regarding the use of its electronic resources. I acknowledge that violation of any of these policies may be grounds for discipline, up to and including termination.

I understand that all electronic communication systems and all information transmitted by, received from, or stored in these systems are the property of North Star Academy. I also understand that these systems, including the Internet, are to be used solely for job-related purposes and not for personal purposes, and that I have no expectation of privacy in connection with the use of this equipment or with the transmission, receipt, or storage of information in this equipment.

I agree not to use a code, access a file, or retrieve any stored communication unless authorized. I acknowledge and consent to North Star Academy monitoring my use of this equipment at any time at its discretion. Such monitoring may include printing up and reading all E-mail entering, leaving, or stored in these systems as well as listening to my voice-mail messages in the ordinary course of business.

I acknowledge that viewing inappropriate material or transmitting / downloading inappropriate material is strictly prohibited and grounds for immediate termination.

Employee Signature

Employee Name

Date



North Star Academy
Policy: Purchasing and Disbursement Policy
Approval Date: August 6, 2015, Revised October 4, 2018

Purpose

The purpose of this policy is to enable administration to make minor purchases that are necessary for the day-to-day operation of North Star Academy (the "School"), without approval of the Board of Directors (the "Board").

Purchasing

The responsibility for approving purchases is delegated to the Principal of the School by the Board as set forth below.

All purchases up to \$2,500 must be approved by the Principal; purchases between \$2,500.00 and \$5,000.00 must be approved by either the Board President or Board Treasurer; and purchases over \$5,000 must be approved by the full Board.

Employee purchases that require reimbursement are discouraged.

Purchases for travel that require the use of a credit card must follow the process established by this policy utilizing a purchase order. The School's management company will retain the credit card for making such purchases and only utilize the credit card when required to do so.

Disbursements

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

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

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

- Purchase order shall be completely filled out prior to purchase.
- Purchase order shall be signed by appropriate authorizing personnel.
- Completed purchase orders are to be sent to the School's management company.
- The School's management company must be given a valid invoice and properly completed purchase order prior to making payment.
- Disbursements are to be made primarily by check with counter signatures to provide additional control.
- If approved by the Board, blank warrants/checks may be kept in locked storage under the control of a designated, responsible employee at the School. Access to blank checks must be limited to this employee and a designated alternate. When blank checks are received; the date, quantity, and inclusive serial numbers are recorded and added to the total balance on hand. When a blank check is used, the stub along with a

copy of the receipt is to be signed by the Principal and forwarded to the management company. The use of these blank checks should be kept to an absolute minimum.

Recording Transactions

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

Signature:


Trudy Sofenson, Board President

10/4/18
Date



North Star Academy
Policy: Concussion and Head Injury Policy
Adopted: October 6, 2011
Amended:

Policy

The purpose of this policy is to protect the safety and health of North Star Academy (the "School") students. The School recognizes that concussions and head injuries are commonly reported injuries in children and adolescents who participate in sports and other recreational activities. The School acknowledges that the risk of serious injuries is significant when a concussion or head injury is not properly evaluated and managed, especially when the individual continues to participate in physical activities after the injury.

Accordingly, the School will comply with the provisions of Utah Code § ~~26-53-101~~~~26B-4-401~~ through ~~304405~~ and R277-614 regarding the protection of athletes with head injuries. In order to protect the health and safety of its students, the School directs the ~~Principal~~~~Director~~ to establish administrative procedures consistent with this policy and applicable law.

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Signature:

Trudy SorensonSidney Warnick _____ Date

Administrative Procedures Concussion and Head Injury Procedures

These procedures are established pursuant to the Concussion and Head Injury Policy established by the School's Board of Directors.

A concussion is a type of traumatic brain injury that interferes with normal function of the brain. It occurs when the brain ~~is rocked back and forth or twisted inside~~ moves within the skull as a result of a blow to the head or body. What may appear to be only a mild jolt or blow to the head or body can result in a concussion or serious brain injury. A concussion can occur even if a player or student in an activity is not knocked out or loses consciousness.

The School will ensure that each agent of the School is familiar with, and has a copy of, the Concussion and Head Injury Policy and these Procedures. Before permitting a child to participate in a sporting event of the School, the School will:

- (a) provide a written copy of the Concussion and Head Injury Policy and these Procedures to a parent or legal guardian of a child; and
- (b) obtain the signature of a parent or legal guardian of the child, acknowledging that the parent or legal guardian has read, understands, and agrees to abide by, the Concussion and Head Injury Policy and these Procedures.

The following definitions apply to these Procedures:

- (1) "Agent" means a coach, teacher, employee, representative, or volunteer.
- (2) "Head injury" means any injury to the head that does not constitute a traumatic head injury, including mild bump.
- (3) "Parent" means a parent or legal guardian of a student for whom the School is responsible.
- (24) "Qualified health care provider" means a health care provider who:
 - (a) is licensed under Title 58, Occupations and Professions; and
 - (b) may evaluate and manage a concussion within the health care provider's scope of practice.
- (35) "Sporting event" means any of the following athletic activities that is organized, operated, managed, or sponsored by the School:
 - (a) a game;
 - (b) a practice;
 - (c) a sports camp;
 - (d) a physical education class;
 - (e) a competition; or
 - (f) a tryout.
- (46) "Traumatic head injury" means an injury to the head arising from blunt trauma, an acceleration force, or a deceleration force, with one of the following observed or self-reported conditions attributable to the injury:
 - (a) transient confusion, disorientation, or impaired consciousness;
 - (b) dysfunction of memory;
 - (c) loss of consciousness; or

(d) signs of other neurological or neuropsychological dysfunction, including:

- (i) seizures;
- (ii) irritability;
- (iii) lethargy;
- (iv) vomiting;
- (v) headache;
- (vi) dizziness; or
- (vii) fatigue.

The following signs and symptoms following a witnessed or suspected blow to the head or body are indicative of probable concussion:

Signs (observed by others):

- Student appears dazed or stunned
- Confusion
- Forgets plays
- Unsure about game, score, opponent
- Moves clumsily (altered coordination)
- Balance problems
- Personality change
- Responds slowly to questions
- Forgets events prior to hit
- Forgets events after the hit
- Loss of consciousness (any duration)
- [Repeats questions](#)
- [Forgets class schedule or assignments](#)

Symptoms (reported by student):

- Headache
- Fatigue
- Nausea or vomiting
- Double vision, blurry vision
- Sensitive to light or noise
- Feels sluggish
- Feels “foggy”
- Problems concentrating
- Problems remembering
- [Does not “feel right”](#)
- [More emotional than usual](#)
- [Irritable or sad](#)

[Many symptoms may progress or change in the days and weeks following an injury, including:](#)

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- [Trouble sleeping](#)
- [Emotional distress](#)
- [Academic difficulty](#)

[If symptoms persist, parents should seek care from a qualified healthcare provider specializing in the evaluation and management of head injuries and concussions.](#)

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[General Guidelines and Procedures](#)

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The School will ~~(a)~~ immediately remove a child from participating in a sporting event of the School if the child exhibits signs, symptoms, or behaviors consistent with a concussion or is otherwise suspected of sustaining a concussion or a traumatic head injury. [Under such circumstances the School will also:](#) ~~and~~

[\(a\) notify the child's parents of the child's concussion or traumatic head injury \(or suspected concussion or traumatic head injury\); and](#)

(b) prohibit the child from participating in a sporting event of the School until the child:

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(i) is evaluated by a qualified health care provider who is trained in the evaluation and management of a concussion; and

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(ii) provides the School with a written statement from the qualified health care provider described in Subsection ~~(4)~~(b)(i) stating that:

(A) the qualified health care provider has, within three years before the day on which the written statement is made, successfully completed a continuing education course in the evaluation and management of a concussion; and

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(B) the child is cleared to resume participation in the sporting event of the School.

The ~~S~~School will follow any return-to-play guidelines established by the student's qualified health care provider.

[The School will also notify a child's parent if the School becomes aware that the student is reported to have experienced a head injury during School hours or a School sanctioned activity, including during free play.](#)

Emergency Procedures

The following situations constitute a medical emergency and require notification of emergency medical personnel:

- (1) Any student with a witnessed loss of consciousness (LOC) of any duration should be spine boarded and transported immediately to nearest emergency department via emergency vehicle.

- (2) Any student who has symptoms of a concussion, and who is not stable (i.e., condition is worsening), should be transported immediately to the nearest emergency department via emergency vehicle.
- (3) A student who exhibits any of the following symptoms should be transported immediately to the nearest emergency department, via emergency vehicle:
 - a. Deterioration of neurological function;
 - b. Decreasing level of consciousness;
 - c. Decrease or irregularity in respirations;
 - d. Any signs or symptoms of associated injuries, spine or skull fracture, or bleeding;
 - e. Mental status changes: lethargy, difficulty maintaining arousal, confusion or agitation; or
 - f. Seizure activity.

A student who is symptomatic but stable may be transported by his or her parents. The parents should be advised to contact the student's primary care provider or seek care at the nearest emergency department on the day of the injury.

Guidelines and Procedures for Coaches and Teachers Supervising Contests and Games

Recognize concussion

1. All agents of the eSchool should become familiar with the signs and symptoms of concussion that are described above.
2. Agents of the eSchool shall have appropriate training about recognizing and responding to traumatic head injuries and suspected student injuries, consistent with the employees' involvement and responsibilities for supervising students in sporting events and physical education classesathletes.

Remove from activity

Any student who exhibits signs, symptoms, or behaviors consistent with a concussion (such as loss of consciousness, headache, dizziness, confusion, or balance problems) shall be immediately removed from the sporting event and shall not return to play until cleared by an appropriate health care professional.

Refer the athlete/student for medical evaluation

1. The eSchool's agent is responsible for notifying the student's parent(s) of the injury.
 - a. Contact the parent(s) to inform a parent of the injury. Depending on the injury, either an emergency vehicle will transport or parent(s) will pick the student up at the event for transport.
 - b. A medical evaluation is required before returning to play.

2. In the event that a student's parent(s) cannot be reached, and the student is able to be sent home (rather than directly to a doctor):

a. The ~~s~~School's agent should ensure that the student will be with a responsible individual who is capable of monitoring the student and understanding the home care instructions before allowing the student to go home.

b. The ~~s~~School's agent should continue efforts to reach a parent.

c. If there is any question about the status of the student, or if the student cannot be monitored appropriately, the student should be referred to an Emergency Department for evaluation. ~~A~~The ~~s~~School's agent should accompany the student and remain with the student until a parent arrives.

~~ed.~~ The ~~s~~School's agent shall provide for supervision of other students for whom he or she is responsible when accompanying the injured student.

School Nurse

1. The School's nurse, if any, may assess a child who is suspected of sustaining a concussion or a traumatic head injury during School hours on School property regardless of whether the nurse has received specialized training in the evaluation and management of a concussion.

2. A School nurse who does not meet the requirements of Subsections 26B-4-404(1)(b)(i) and (1)(b)(ii)(A), but who assesses a child who is suspected of sustaining a concussion or traumatic head injury under Subsection (1):

a. Shall refer the child to a qualified health care provider who is trained in the evaluation and management of a concussion; and

b. May not provide a written statement permitting the child to resume participation in free play or physical education class under Subsection 26B-4-404(1)(b)(ii).

3. A School nurse shall undergo training in the evaluation and management of a concussion, as funding allows.

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Concussion and Head Injury Policy Acknowledgement

I acknowledge that I have read, understand, and agree to abide by, the Concussion and Head Injury Policy and Procedures.

Name of Student: _____

Name of Parent/Guardian: _____

Signature of Parent/Guardian: _____

Date: _____

Selection and Purchase of Instructional Materials Policy

SB 55 from the last legislative session (which is now codified in Utah Code § 53G-5-404) states that when charter school governing boards select and approve instructional materials for use in the classroom, the board has to go through the following process: (1) post the instructional material online (or, for copyrighted material, make available at the school) to allow for the public and school's educators to review; (2) hold at least two public board meetings where the public and school's educators have an opportunity to make public comment on the instructional materials; and (3) approve the instructional materials in a public board meeting no earlier than the second public board meeting at which public comment on the instructional materials was allowed.

As a result of SB 55, the recommendation is to revise the school's Selection and Purchase of Instructional Materials Policy to clarify that the school's board delegates to the principal/director the authority and responsibility to select and approve instructional materials for the school except under limited circumstances where the board is specifically required by law to approve instructional materials. The revisions provide the process the principal/director must go through to select and approve instructional materials – e.g., must select and approve instructional materials that meet the required criteria, must involve parents in the consideration of instructional materials (which is required by R277-468), etc. The revisions also provide the process the board must go through to select and approve instructional materials – i.e., the posting/two-board meeting/public comment requirement process explained above. Additional revisions to the policy have been recommended to make the policy more consistent with law and USBE rule, including the requirement to include parents in the review of complaints about the school's instructional materials (whether the complaint goes to the board or to the principal/director per the school's grievance policies).



North Star Academy

Policy: Selection, Approval, and Purchase of Instructional Materials Policy

Adopted: March 23, 2023

Purpose

The purpose of this policy is to establish the parameters by which North Star Academy (the "School") will select, approve, and purchase instructional materials.

Policy

The School shall comply with the requirements of Utah law regarding the selection, approval, and purchase of instructional materials, including but not limited to Utah Administrative Code R277-468 and R277-469 and, when applicable, Utah Code § 53G-5-404.

The School's purpose in managing the selection, approval, and purchase of instructional materials is to implement, enrich, and support the School's educational program. ~~Instructional materials are part of an instructional system that includes curricula, professional learning, educator evaluation, and student assessment which should be aligned with one another and support the educational process.~~ Instructional materials are the resources used by educators to promote deliver or support student learning. These materials may be commercially available or School-created and include ~~intervention, digital, print, audiovisual, or other types of such~~ materials as, whether in the form of textbooks, workbooks, ~~computer software~~ digital resources, online ~~or internet~~ courses, ~~CDs or DVDs, or other~~ and multiple forms of communication media.

Criteria for Instructional Materials

Instructional materials should contribute to the intellectual development and positive character of students. These materials should be:

- (a) in alignment with the School's educational mission and philosophy and Utah Core standards;
- (b) of high quality, research-based, and proven to be effective in supporting student learning;
- (c) objective and provide balanced viewpoint of issues;
- (d) accurate and factual;
- (e) reflective of the pluralistic character and culture of the American people and accurate in the representation of diverse ethnic groups;
- (f) free from sexual, ethnic, age, gender, or disability bias and stereotyping consistent with the principles of individual freedom as defined in Utah Code § 53G-10-206;
- (g) appropriate to varying levels of learning;
- (h) age appropriate; and
- (i) compatible with School technology systems, of high technical quality, and easy to use.

Instructional materials should not be "sensitive materials" as that term is defined in Utah Code § 53G-10-103.

Selection and Approval of Instructional Materials by the Director-Adoption

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The Board of Directors (the "Board") delegates to the School Director the authority and responsibility to select and approve instructional materials for the School, except under circumstances where the Board is specifically required by law to approve instructional materials. The Director shall select and approve implement practices governing the selection and adoption of instructional materials that meet the criteria set forth in this policy. When considering instructional materials, the Director shall review the Utah State Board of Education recommended instructional materials (RIMs), but the Director is not required to select RIMs if there are other instructional materials available that meet the criteria set forth in this policy.~~provide for:~~

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- ~~(a) — establishment of an instructional materials committee to make recommendations regarding the identification and selection of instructional materials consistent with the standards set forth in this policy;~~
- ~~(b) — review of Utah State Board of Education recommended instructional materials (RIMs) and identification of the instructional materials most appropriate for use in the School;~~
- ~~(c) — identification of funding for the adoption process, implementation, and professional development costs;~~
- ~~(d) — seeking to ensure efficiency and price advantage in the purchasing process of the instructional materials; and~~
- ~~(e) — following of any applicable policies or procedures for the purchase, reuse, or disposal of instructional materials.~~

The Director shall involve parents reflective of the School's community (those who have a student who attends the School) and instructional staff in the consideration of instructional materials. The Director has discretion as to how to involve such parents and instructional staff in this process.

Selection and Approval of Instructional Materials by the Board

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

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

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

In accordance with Utah Code § 53G-5-404(14), the requirements in this section apply only if the Board is approving instructional materials. The requirements do not apply if the Director is selecting and approving instructional materials (which Utah Code § 53G-5-404(14) refers to as

"learning material"), nor do the requirements apply to educators' selection of supplemental materials or resources.

Purchase of Instructional Materials

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

Educator Selection of Additional Supplemental ~~and Transitory~~ Materials or Resources

Any additional supplemental and transitory material that an educator may select to augment their lessons shall be reviewed in its entirety by the educator prior to use in the classroom, to ensure the material meets criteria established in this policy. Despite the foregoing, educators at the School may select and use supplemental materials or resources in their classroom to augment instructional materials already selected and approved by the Director or the Board so long as each of the following are satisfied:

- (a) the educator has reviewed the supplemental materials or resources in their entirety prior to using them in the classroom;
- (b) the supplemental materials or resources meet the criteria set forth in this policy;
and
- (c) the supplemental materials or resources have not previously been prohibited by the Director or the Board.

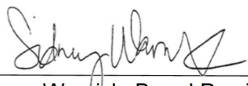
Contract Requirements

If the School contracts with a third party to provide online or digital materials, the School shall include in the contract a requirement that the provider give notice to the School any time that the provider makes a material change to the content of the online or digital materials, excluding regular informational updates on current events.

Complaints About Instructional Materials

If a School employee or parent has a complaint about instructional materials, they shall follow the School's applicable grievance policy (i.e., Staff Grievance Policy or Parent Grievance Policy). If a complaint about instructional materials rises to the level of the Director or the Board, the School shall include parents reflective of the School's community (those who have a student who attends the School) in reviewing the complaint. The Director or the Board, as applicable, has discretion as to how to include such parents in this process.

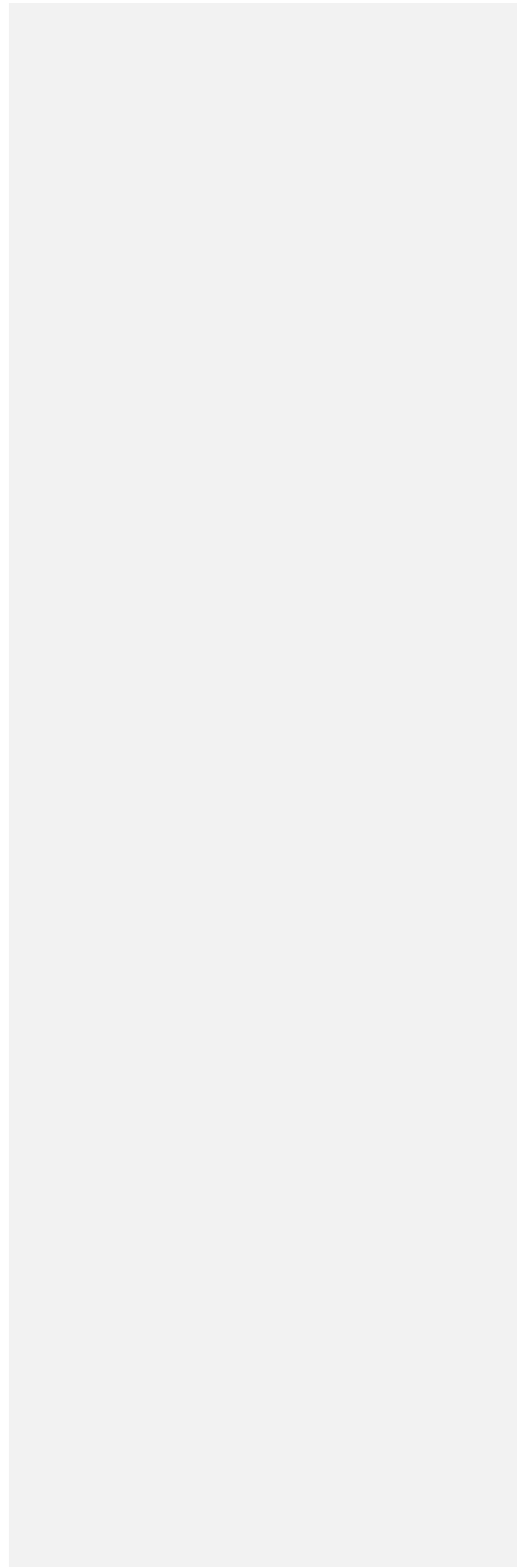
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Sidney Warrick, Board President

March 23, 2023

Date



December 7, 2023
Directors report

Celebrations

A huge thank you for the staff celebration fun!

Bluffdale City Hall recognized 7 of our middle school students in their October board meeting. Selecting just 7 was a challenge, so criteria used included: Straight A's in term 1, perfect attendance, members of NJHS so exemplary grades & citizenship from prior year, and active in extra curricular activities such as x country, drama, soccer, SBO, ect.

Parents have volunteered 811 hours thus far this school with take home projects covering new curriculum, PTO events such as Book Fair, and classroom volunteering

NSA BOYS basketball undefeated.

Lottery & Enrollment

112 more applications currently in lottery than this time 2020
125 more students applied currently in lottery than this time 2020
9 less siblings

New lottery registration opens Jan. 2, 2024
Returning Student Registration opens Jan. 5, 2024
1st Lottery opens Feb. 2, 2024 for 2024-25 school year.

Professional Development

Educator Paid Professional Leave

HB 396 (Legislation continued the on time funding to this year also)

31 out of 34 eligible employees turned in approved plans

Dec. 15 and May 15 paying out for completed plans

8 - LETRS 1-4 unit homework and Unit 5-8 homework

4 - APPEL coursework to certification

Research, book studies, Trainings/conferences such as 540 - Title ix. Orff Schulwerk, math pedagogy, AI, Nearpod, lesson planning tp enrich and remediate to support specific learners, ect.

Ferpa Training from USBE - Agent Teacher

- Training 2: Secure Authentication:
- Training 3, Identifying Social Engineering Attacks:
- Training 4, Handling Sensitive Data:
- Training 5, Causes of Unintentional Data Exposure:
- Training 6, Identifying and Reporting Incidents:
 - All teachers and teaching assistant 12.6.23

Guided Reading Materials, check out and procedures

All teachers and teaching assistant 11.29.23

I love You Guys Foundation

Director, Assistant, & Building Manager October 2023 8 hours

Using a communication device to work with special needs students

All teachers & teaching assistants who work with special needs 2nd grader

10.6.23 3 - 4 pm with Carin Hadley

Personnel

- 35 out of 35 salaried staff formal observations and post meeting reflections conducted
- All teaches in first three years of teaching have minimum of 2 additional walk throughs and all staff have a minimum if walk through completed in addition
- Currently hiring for substitutes in kitchen and classroom
- Special Education teacher needed to resign due to personal health reasons; we posted the position in several locations but have hired our contract employee full time

Grants:

[Stem Action Center Grants](#) - MS Biology applied for classroom grant and received funding for aprox \$600 for hands on supplies to enrich biology.

[House Bill \(H.B.\) 61 - School Safety](#) - The Utah State Board of Education (USBE) shall distribute money appropriated under this bill section to local education agencies (LEAs) to increase school safety measures.

School Safety sub committee completed the following school safety assessment:

- Safety Readiness Tool @ School Safety.gov found at <https://www.schoolsafety.gov/safety-readiness-tool#no-back>
- NSA was awarded our entire request of **\$106,825.00**

- Upgrading Walkie Talkies
- Stop the bleed Kits in all classrooms
- Camera increase in several less visible areas
- Professional Development including I love You Guys Foundation Training local training and national conference
- Back up Battery(power wall, generator, ect) upgrade in case of natural disaster and power outages
- Extended service contracts on our current camera and security systems

Accelerated Gifted and Talented Grant

- \$4,539.41 awarded- These funds will be used to support the salary of our Enrichment Specialist who is the chair of our SEM committee and providing the majority of the curriculum compacting opportunities within the LEA.
- One requirement of this grant is to notifying BOT of compacting which will be primarily conducted with students who pretest out of a unit or section of a unit.

Committees:

Curriculum - The committee has been meeting the past two months reviewing math curriculum to replace Saxon with the publication ending. The committee has reviewed Iready, Singapore, and is currently reviewing Core Knowledge.

For more information:

[IReady-](#)

Singapore- [Dimensions Math® Grades PreK–5](#) & [Dimensions Math® Grades 6–8](#)

Core Knowledge - [K-8 units](#) - Free [downloadable units](#)

Next will be, [Engage New York](#) and [Eureka / Great Minds](#)

Safety - Met 9.23.28 & 12.8.23

Reported in September. Upcoming mtg will focus on latest emergency drills, grant, & I LOVE YOU Guys foundation training.

SEM - Met 8.23.23, 10.10.23, 11.14.23

Clusters 1 and 2 held. New configuration to incorporate all day kindergarten with grades K-2, 3 - 6, and 6-9. Three clusters field trip.

Technology- Met 8.23.23, 10.10.23, 11.14.23

Interactive Panel trainings, AI in the schools, [CopyLeaks](#) purchas, Need for Wireless Document Cameras, and new typing curriculum.

Sunshine - Met 8.23.23, 10.10.23, 11.14.23

Leading Secret Santa staff fun, Pot luck at Thanksgiving, hot cocoa bar, and staff birthdays

DGTL- Met 8.23.23, 10.10.23, 11.14.23

Teaching and videoing selves using technology tools in the classroom based on survey of teacher needs and student citizenship online. Collaborating on effective teaching strategies in the classroom.

BTSALP - Met 10.10.23, 11.14.23

Planning Night of the Arts and collaborating with Integrating the arts throughout elementary.

Wellness - Met 8.23.23, 10.10.23, 11.14.23

Incorporated Mindful Monday and a staff and family movie Night in the gym.

Assessment

Saxon Benchmark 1

BOY

Benchmark 1

Elementary SEM Students 2023/4						
<i>Please be aware, these are only the students who were compacted out of a class and worked directly with Mrs. VanLeuven for compacting services. Many teachers compacted many students within their classrooms.</i>						
Link to Renzulli Survey Results-						
Link to Cluster Rosters-						
Total # of times students were served through compacting with Mrs. VanLeuven:						
1st Quarter						
Student	Grade	Compacted Out of	Topic of Study	Project	Dates	Email to parents
	4	Social Studies	Writing	Writing a book about Elk	Sept 11- Oct 11	
	4	Social Studies	Science	Tumbling rocks, writing book	Sept 11- Oct 11	
	5	ELA	Writing	Writing book S is for Softball	Oct 5 - Dec 20	
	5	ELA	Talent Dev- sculpting	Sculpting a bird	Oct 5 - Dec 20	
	5	ELA	Social Activism	Making video about pollution	Oct 5 - Dec 20	
	5	ELA	Social Activism	Making video about pollution	Oct 5 - Dec 20	
	5	ELA	Talent Dev- sculpting	Sculpting a baby animal	Oct 5 - Dec 20	
	6	Social Studies	Ancient civilizations- maps	Making relief map, mesopotamia	Oct 3- Nov 22	
	6	Social Studies	Ancient civilizations- tools	Models of stages of pyramids	Oct 3- Nov 22	
6	Social Studies	Ancient civilizations- maps	Making relief map, mesopotamia	Oct 3- Nov 22		
Total Students: 43 during Q1						
SEM ELEMENTARY Clubs						
Karate	K-6	-				
Orchestra	4-6	Mrs. Stone				
Drama	6	Mrs. Peterson				
Art	1-5	Mrs. Bea				
Art Honor Socie	6	Mrs. Bea				
Lego League	4-6	Mrs. McKinnell				

Girls Who Code	4-6	Mrs. Melani				
SEM Contests/ Activities						
SEM Field Trips						
2nd Quarter						
Student	Grade	Compacted Out of	Topic of Study	Project	Dates	Email to parents
	4	Social Studies	Science/ Social Emotional needs	Making 'squishies'		
	4	Social Studies	Economics	How to make money/ Advertising		
	4	Social Studies	ELA	Reading/ project		
	4	Social Studies	Economics	How to make money/ Advertising		
	4	Social Studies	Science	Poster on fossils/ recreate fossils		
	4	Social Studies	History / Economics	Study history of \$, recreate fossilized coins		
	3	Reading	Origami	Making origami		
	3	Reading	Art	Studying and recreating the Mona Lisa		
	3	Reading	Sports	Writing a book about 5 different sports		
	3	Reading	Animals- frogs	Diorama of frogs environment and life cycle		
	3	Reading	Animals- forest animals	Diorama of a forest ecosystem		
	3	Reading	Cooking	Making a cookbook with pineapple recipes		
	3	Reading	Acting	Creating a mask to use in a play		
	3	Reading	Sports	Writing a book about 5 different sports		
	3	Reading	Sports	Writing a book about 5 different sports		
	3	Reading	Animals- forest animals	Diorama of a forest ecosystem		
	3	Reading	Science	experiments		
	5	Reading	Writing	Writing a book about softball		
	5	Reading	Art	Sculpting a bird		
	5	Reading	Social Activism	Researching pollution, making canva video		

Total Students: 64 during Q2

SEM ELEMENTARY Clubs

Club	Grades	Facilitator	Number of students
Karate	K-6	-	10ish?
Orchestra	4-6	Mrs. Stone	13
Drama	6	Mrs. Peterson	11
Art	1-5	Mrs. Bea	24
Art Honor Socie	6	Mrs. Bea	6
Lego League	4-6	Mrs. McKinnell	8
Girls Who Code	4-6	Mrs. Melani	7
Childrens Choir	4-6	Mrs. Peterson	17
Brainy Bees	4-6	Mrs. VanLeuven	2
Clean Up Crew	3	Mrs. VanLeuven	5

SEM Contests/ Activities/ Trainings

Math Matters		11/12/22	14 students grades 4-6 attended

SEM Field Trips

None			

COMPACTED Students 2023-2023

Please be aware, these are only the students who were compacted out of a class and worked directly with Mrs. Ginn or Mrs. Van Leuven for compacting services.

Link to Cluster Rosters-

Total # of times students were served through compacting with Mrs. Ginn:

1st Quarter

Student	Grade	Email to parents	Date(s)	Class/Subject compacting out of	Subject Chosen to Study	Project
Davi R. Aaron Ch Ben S. Jaylee Raimey A Sofia B Shiloh R.	8	Yes	Start Aug 22 - end of semester	US History	Revolutionary War	Read about and watch videos about the Revolutionary war. Watch a musical about the Revolutionary War and compare/contrast to what he's learned.
	7	Yes	Aug 28-Nov 3	Math	Cooking	Learn to cook authentic pasta
	7	Yes	Aug 28-Nov 3	Math	Talent Dev - Sewing	Sewing
	7	Yes	Aug 28-Nov 3	Math	Cooking	Learn to cook authentic pasta
	7	Yes	Aug 28-Nov 3	Math	Dive Deeper - Math	Create a scale model of the Statue of Liberty
	7	Yes	Aug 28-Nov 3	Math	Dive Deeper - Math	Create a scale model of the Statue of Liberty
	7	Yes	Aug 28-Nov 3	Math	Dive Deeper - Math	Create a scale model of the Statue of Liberty
	7	Yes	Aug 28-Oct 13	Math	Talent Dev - Languages	Study South Korean language and culture and learn to have a conversation.
	8	yes	Sept 1 -	Math	Talent Dev - Cooking	Learn how to cook Macaroni and CHeese from scratch
	8	yes	Sept 1 -	Math	Talent Dev - Cooking	Learn how to cook Macaroni and CHeese from scratch
	8		Sept 1 -	Math	Talent Dev - Cooking	Learn how to cook Macaroni and CHeese from scratch
	8	yes	Sept 5 -	Math	Talent Dev - Improve soccer skills	Watch videos of his previous games and find ways he can improve / research ways to improve performance
	8		Sept 5 -	Math	Talent Dev - Dance OR Duolingo	Watch videos of dance/Learn German through Duolingo
	8		Sept 5 -	Math	Talen Dev - Improve Soccer skills	Watch videos on how to improve soccer juggling
	8		Sept 5 -	Math	Talent Dev - Improve golf	Watch videos and practice to improve golf swing
	8	yes	Sept 5 -	Math	Talent Dev - Improve time on Rubiks Cube	Find algorithms that will help him solve RC more quickly; improve time on different types of RCs
	8		Sept 5 -	Math	Talent Dev - Improve Volleyball	Watch videos to help Improve her volleyball skills
	8		Sept 8-	Math	Talent Dev - Improve Football Skills	
	8	yes	Sept 8-	Math	Learn to crochet	
	8		Sept 8-	Math	Talent Dev - Drawing Skills	
8	yes	Sept 8-	Math	Learn to crochet		

SEM Clubs					
Club	Sponsor	Grades	Dates	# of Participants	
K-3 Art Club	Ms. Bea	K-3	Sept/Oct		
4-6 Art Club	Ms. Bea		4-6		
Honors Art Club	Ms. Bea		7-9		
CHicken Club	Mrs. Ginn		7-9 SEpt - June		
Magic The Gathering	Mrs. McKinnell		7-9 Aug -		
LEgo Competition	Mrs. McKinnell		7-9 Aug -		
NJHS	Mrs. Ginn		7-9 Aug - May		
Brain Games (3-6, 7-9)	Mrs. Ginn	3-6/7-9	Sept - may		
Drama Club	Ms. Peterson				
Orchestra					

**North Star Academy
Board Profit and Loss
7/1/2023 - 10/31/2023**

	Annual	Year-to-Date	
	June 30, 2024	October 31, 2023	
	Budget	Actual	% of Budget
Net Income			
Income			
Revenue From Local Sources	261,000	128,035	49.1 %
Revenue From State Sources	5,172,605	1,792,781	34.7 %
Revenue From Federal Sources	163,133	9,424	5.8 %
Total Income	5,596,738	1,930,240	34.5 %
Expenses			
Instruction/Salaries	2,846,070	691,176	24.3 %
Employee Benefits	856,922	194,215	22.7 %
Purchased Prof & Tech Serv	365,750	124,991	34.2 %
Purchased Property Services	254,420	82,845	32.6 %
Other Purchased Services	56,017	9,160	16.4 %
Supplies & Materials	460,649	227,694	49.4 %
Property	10,000	0	0.0 %
Debt Services & Miscellaneous	499,400	146,643	29.4 %
Total Expenses	5,349,228	1,476,724	27.6 %
Total Net Income	247,510	453,516	183.2 %

**North Star Academy
Board Balance Sheet
As of 10/31/2023**

	Period Ending	
	10/31/2023	10/31/2022
	Actual	Actual
Assets & Other Debits		
Current Assets		
Operating Cash		
Cash	1,129,136	1,309,949
Investments	2,654,153	1,930,074
Operating Cash	3,783,289	3,240,023
Accounts Receivables	812	1,073
Total Current Assets	3,784,101	3,241,096
Restricted Cash	710,355	687,617
Net Assets		
Fixed Assets	7,702,171	7,622,621
Depreciation	(2,131,498)	(1,897,224)
Total Net Assets	5,570,673	5,725,397
Total Assets & Other Debits	10,065,129	9,654,110
Liabilities & Fund Equity		
Current Liabilities	77,647	104,570
Long-Term Liabilities	7,328,814	7,589,481
Fund Balance	2,205,151	1,527,762
Net Income	453,517	432,297
Total Liabilities & Fund Equity	10,065,129	9,654,110

North Star Academy
Board Meeting Minutes
Thursday, October 5, 2023



Location: North Star Academy, 2920 W. 14000 S., Bluffdale, UT 84065

In Attendance: Sidney Warnick, Jordan Shields, Becky Slagowski, Brent Bird, Bob Bell

Others in Attendance: Tana Archer (Director), Diana Seidel (AP), Cathie Hurst, Trish Lester

4:33 PM Called to Order by Sidney Warnick

There was no public comment.

Board Training

Jordan Shields reviewed the following policies: Donations and Fundraising Policy, Sex Education Instruction Policy, Attendance Policy, and the Student Conduct and Discipline Policy. There was board discussion on each policy and clarifying questions were asked and answered.

Reports

- Director Report - Tana Archer discussed the following:
 - Celebrations: a new [video](#) has been released about NSA and the SEM model; USBE's recent press release acknowledged that NSA is 2nd in the State for 3rd graders' reading scores being on grade level or higher (76.5%); Green Ribbon Week resulted in having 61 grade K-3 safety maps submitted, 40 short stories on bike and pedestrian safety, and several students received new bike safety equipment; recent Niche School Ratings show that for NSA middle school and elementary are the top 5 and 6 charter schools in Utah.
 - Summer Project Update: the recent installation and training on Interactive Panels are resulting in high satisfaction and use from both teachers and students.
 - Enrollment has been finalized at 520 students for the October 1 Clearinghouse submission.
 - Digital Teaching and Learning: feedback from 2022-2023 implementation shows that 4 of the 5 target areas have been met.
 - Committee Updates: The Arts Integration Committee will focus on integration of the visual arts and community outreach through the BTSALP (Beverly Taylor Sorenson Arts Learning Program); Well Being Committee reviewed the Wellness Policy, is utilizing the Hope Squad and implemented a "Mindful Monday" activity by grade level; Sunshine Committee planned the Parent-Teacher Conference drink bar, teacher birthday recognition, and a baby shower for a new Kindergarten teacher; Technology Committee has been troubleshooting concerns with various devices, has had additional Go Guardian training, has kept the Metadata Dictionary current, and is reviewing AI options for teachers; SEM Committee completed a Renzulli Learning Profile for Parent-Teacher Conferences, has completed the cluster schedule, identified mentor support for new personnel, and has identified club and facilitator interest; Safety Committee has had emergency drills, replaced expired medical supplies, reviewed results from a subcommittee risk assessment, and reviewed plans from the Bluffdale City Engineer and Mayor regarding the new construction around the school.
 - Beginning of Year Assessment Data: Diana Seidel presented the beginning of year assessment and showed the growth in many different assessments by grade level. Results are strong, and similar to past year's results.
 - Parent-Teacher conferences had a great turnout, and some teachers still reached out to families who were not able to attend.
 - School LAND Trust Training: board members who reported that they have completed

School Mission

North Star Academy exists to engage and inspire students to achieve their highest potential through a safe, challenging, and individualized learning environment.

2023-2024 School Wide Improvement Goal

NSA Bears stand up, stand strong, stand together.

NSA Board Meeting Minutes: 10-5-2023
Board Approval Date:

the annual SLT training are Brent Bird, Jordan Shields, Becky Slagowski, as well as Tana Archer.

Brent Bird and Sidney Warnick will complete it as soon as possible.

- Financial Review: Cathie Hurst presented the current budget and stated that it looks good and is on track for this time of year. Audits are still ongoing. Numbers were submitted into UPEFS (Utah Public Education Financial System) by the October 2nd deadline. Questions from board members regarding the current budget numbers were asked and answered including a discussion surrounding monetary donations to the school.

Consent Items

Becky Slagowski moved to approve the August 3, 2023 board meeting minutes. Jordan Slagowski seconded it. Voting was as follows: Sidney Warnick – Aye, Jordan Shields – Aye, Becky Slagowski – Aye, Brent Bird – Aye, Bob Bell – Aye. Voting was unanimous and the motion was passed.

- August 3, 2023 Board Meeting Minutes

Jordan Shields moved to ratify the Core Knowledge Foundation curriculum purchase that was previously approved in the summer board meetings for a different vendor (Amplify) but same curriculum. Brent Bird seconded the motion. Voting was as follows: Sidney Warnick – Aye, Jordan Shields – Aye, Becky Slagowski – Aye, Brent Bird – Aye, Bob Bell – Aye. Voting was unanimous and the motion was passed.

- Ratify Core Knowledge Foundation Purchase

Business Items

Bob Bell moved to approve the 3-Year LEA-Specific Licenses for Brittany Dailey, Jodi Openshaw and Sara Swallow. Becky Slagowski seconded it. Voting was as follows: Sidney Warnick – Aye, Jordan Shields – Aye, Becky Slagowski – Aye, Brent Bird – Aye, Bob Bell – Aye. Voting was unanimous and the motion was passed.

- 3-Year LEA-Specific Licenses

Bob Bell moved to approve the 2023-2024 snow removal contract with Prime Landscaping. Jordan Shields seconded it. Voting was as follows: Sidney Warnick – Aye, Jordan Shields – Aye, Becky Slagowski – Aye, Brent Bird – Aye, Bob Bell – Aye. Voting was unanimous and the motion was passed.

- 2023-2024 Snow Removal Contract with Prime Landscaping

Brent Bird moved to approve holiday expenses not to exceed \$18K. Bob Bell seconded it. Voting was as follows: Sidney Warnick – Aye, Jordan Shields – Aye, Becky Slagowski – Aye, Brent Bird – Aye, Bob Bell – Aye. Voting was unanimous and the motion was passed.

- Holiday Expenses Not to Exceed \$18K

Bob Bell moved to approve the school building wall coating repair expenses not to exceed \$7K. Jordan Shields seconded it. Voting was as follows: Sidney Warnick – Aye, Jordan Shields – Aye, Becky Slagowski – Aye, Brent Bird – Aye, Bob Bell – Aye. Voting was unanimous and the motion was passed.

- School Building Wall Coating Expenses Not to Exceed \$7K

Becky Slagowski moved to rescind the Learner Validated Program Policy and approve the amended Attendance Policy and amended Student Conduct and Discipline Policy. Jordan Shields seconded it. Voting was as follows: Sidney Warnick – Aye, Jordan Shields – Aye, Becky Slagowski – Aye, Brent Bird – Aye, Bob Bell – Aye. Voting was unanimous and the motion was passed.

- Rescind the Learner Validated Program Policy
- Amended Attendance Policy
- Amended Student Conduct and Discipline Policy

Discussion Items

- Teen Pregnancy, Child Sexual Abuse and Sexually Transmitted Disease and Infections data for Salt Lake Area was presented and discussed how the local community of children are affected.
- 2023-2024 Schoolwide Improvement Goal: Back to School Night showed that the new goal is very catchy and is easy for students to remember and understand.

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2023-2024 School Wide Improvement Goal

NSA Bears stand up, stand strong, stand together.

NSA Board Meeting Minutes: 10-5-2023
Board Approval Date:

- Parent Teacher Conference Review: it was well attended, and the students enjoyed the stickers and green safety bracelets that were given to all.
- North Star Academy Open House: 1-25-2024 from 6-8 PM. The board enjoys this event and having the SBOs participate.
- Calendaring:
 - Holiday Celebration: 11-11-2023 in NSA’s school gym with a “carnival” theme for the staff, board members and spouses.
 - 2023-2024 Board Meeting Dates: 8-3-2023, 10-5-20023, 12-7-2023, 2-1-2024, 3-21-2024, 5-2-2024, 6-20-2024 Annual Meeting. Meetings will be held at 4:30pm unless otherwise stated and will be at North Star Academy. The Annual Stakeholder Meeting date will be determined at a future time.

Jordan Shields moved to adjourn the meeting. Becky Slagowski seconded it. Voting was as follows: Sidney Warnick – Aye, Jordan Shields – Aye, Becky Slagowski – Aye, Brent Bird – Aye, Bob Bell – Aye. Voting was unanimous and the motion was passed.

6:13 PM Adjourn Meeting

DRAFT

School Mission

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2023-2024 School Wide Improvement Goal

NSA Bears stand up, stand strong, stand together.

NSA Board Meeting Minutes: 10-5-2023
Board Approval Date:

North Star Academy
Electronic Board Meeting Minutes
Monday, October 30, 2023



Location: North Star Academy, 2920 W. 14000 S., Bluffdale, UT 84065

Conference Call: This meeting was held electronically.

In Attendance: Sidney Warnick, Jordan Shields. Becky Slagowski (11:03am), Brent Bird

Not in Attendance: Bob Bell

Others in Attendance: Trish Lester, Cathie Hurst (11:04am)

11:02 AM Called to Order by Sidney Warnick

There was no public comment.

Business Items

Jordan Shields moved to terminate the North Star Academy property easement as discussed, and to approve Sidney Warnick as the signer of applicable documentation. Becky Slagowski seconded it. Voting was as follows: Sidney Warnick – Aye, Jordan Shields – Aye, Becky Slagowski – Aye, Brent Bird – Aye, Bob Bell was not in attendance. Voting was unanimous and the motion was passed.

- Termination of Property Easement

Brent Bird moved to adjourn the board meeting. Jordan Shields seconded it. Sidney Warnick adjourned the meeting.

11:12 AM Adjourn Meeting

School Mission

North Star Academy exists to engage and inspire students to achieve their highest potential through a safe, challenging, and individualized learning environment.

2023-2024 School Wide Improvement Goal

NSA Bears stand up, stand strong, stand together.

NSA Board Meeting Minutes: 10-30-2023
Board Approval Date:



State of Utah

SPENCER J. COX
Governor

DEIDRE M. HENDERSON
Lieutenant Governor

Department of Government Operations
Division of Risk Management

MARVIN DODGE
Executive Director

RACHEL GEORGE TERRY
Division Director

PO #7931

October 23, 2023

North Star Academy
2920 West 14010 South
Bluffdale, UT 84065

Insurance Premium Invoice – Property
Effective July 1, 2023 through June 30, 2024

Agency ID: CS-00190
DRM Policy Number: CS-00190-2024-P
External Policy Number:
Total Premium Due: \$7,340.00
Discounts Given:

If you are a state agency your invoice will be processed in FINET by an ITI/ITA. Please notify your accounting personnel. The accounting information on the ITI/ITA is:

Fund	Dept	Unit	Appr	Activity	Program	Phase	Function

If you are not a state agency, please remit your payment to the following address:

Utah Division of Risk Management
PO Box 141321
Salt Lake City, UT 84114-1321

This invoice is due and payable upon receipt. For questions, please contact Barbara Belliston at (801) 957-7170.



State of Utah

SPENCER J. COX
Governor

DEIDRE M. HENDERSON
Lieutenant Governor

**Department of Government Operations
Division of Risk Management**

MARVIN DODGE
Executive Director

RACHEL GEORGE TERRY
Division Director

PO 7932

October 23, 2023

North Star Academy
2920 West 14010 South
Bluffdale, UT 84065

Insurance Premium Invoice – Liability
Effective July 1, 2023 through June 30, 2024

Agency ID: CS-00190
DRM Policy Number: CS-00190-2024-L
External Policy Number:
Total Premium Due: \$8,240.00
Discounts Given:

If you are a state agency your invoice will be processed in FINET by an ITI/ITA. Please notify your accounting personnel. The accounting information on the ITI/ITA is:

Fund	Dept	Unit	Appr	Activity	Program	Phase	Function

If you are not a state agency, please remit your payment to the following address:

Utah Division of Risk Management
PO Box 141321
Salt Lake City, UT 84114-1321

This invoice is due and payable upon receipt. For questions, please contact Barbara Belliston at (801) 957-7170.

Rescinding Reuse and Disposal of Textbooks Policy

HB 494 from the past legislative session repealed the law (Utah Code § 53G-7-606) that required LEAs to notify all other LEAs before disposing of undamaged textbooks. In light of HB 494, the USBE also recently repealed its rule (R277-433) that required LEAs to follow Utah Code § 53G-7-606 and to have a policy addressing the reuse and disposal of textbooks. As a result, the school no longer needs to follow those requirements and doesn't need to have a policy. So, the recommendation is for the school to rescind its Reuse and Disposal of Textbooks Policy.



North Star Academy
Policy: Reuse and Disposal of Textbooks Policy
Adopted: February 2, 2023

Purpose

The purpose of this policy is to help ensure North Star Academy (the “School”) disposes of its textbooks properly and in accordance with Utah Code § 53G-7-606 and Utah Administrative Code Rule R277-433.

Definitions

For purposes of this policy, “textbook” has the same meaning as described in Utah Code § 53G-7-601 and R277-433.

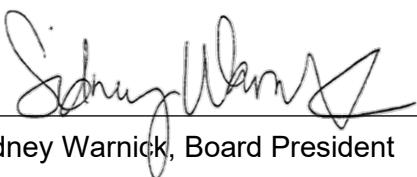
Policy

The School shall select and purchase textbooks in accordance with School policy and applicable law. The Director or his/her designee is responsible for determining how long the School will use or reuse its textbooks and when and how the School will dispose of its textbooks.

The School shall not dispose of textbooks without first notifying all other LEAs in the state of the School’s intent to dispose of the textbooks. However, this requirement does not apply to textbooks that have been damaged, mutilated, or worn out.

The Director shall establish administrative procedures regarding the various ways in which the School may dispose of textbooks and how the School may provide the required notification to all other LEAs in the state before disposing of textbooks.

Signature:



Sidney Warnick, Board President

February 2, 2023

Date

Rescinding Reuse and Disposal of Textbooks Policy

HB 494 from the past legislative session repealed the law (Utah Code § 53G-7-606) that required LEAs to notify all other LEAs before disposing of undamaged textbooks. In light of HB 494, the USBE also recently repealed its rule (R277-433) that required LEAs to follow Utah Code § 53G-7-606 and to have a policy addressing the reuse and disposal of textbooks. As a result, the school no longer needs to follow those requirements and doesn't need to have a policy. So, the recommendation is for the school to rescind its Reuse and Disposal of Textbooks Policy.



1. Certification of Authorized Individuals

I, Sidney Warnick (Name) hereby certify that the following are authorized: to add or delete users to access and/or transact with PTIF accounts; to add, delete, or make changes to bank accounts tied to PTIF accounts; to open or close PTIF accounts; and to execute any necessary forms in connection with such changes on behalf of North Star Academy (Name of Legal Entity). Please list at least two individuals.

Table with 4 columns: Name, Title, Email, Signature(s). Rows include Tana Archer (Director), Sidney Warnick (Board President), and Cathie Hurst (AW Controller).

The authority of the named individuals to act on behalf of North Star Academy (Name of Legal Entity) shall remain in full force and effect until written revocation from North Star Academy (Name of Legal Entity) is delivered to the Office of the State Treasurer.

2. Signature of Authorization

I, the undersigned, Board President (Title) of the above named entity, do hereby certify that the forgoing is a true copy of a resolution adopted by the governing body for banking and investments of said entity on the 7 day of December, 2023, at which a quorum was present and voted; that said resolution is now in full force and effect; and that the signatures as shown above are genuine.

Table with 4 columns: Signature, Date, Printed Name, Title. Row: [Signature], 12/7/2023, Sidney Warnick, Board President.

STATE OF UTAH)
COUNTY OF _____) §

Subscribed and sworn to me on this 7 day of December, 2023, by Sidney Warnick (Name), as Board President (Title) of North Star Academy (Name of Entity), proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

Signature _____

(seal)