



HOME OF THE LIONS
NORTH DAVIS PREPARATORY ACADEMY

Board Meeting Packet

VISION:

North Davis Preparatory Academy students develop a love of learning, experience high academic achievement, and enjoy high bi-literate proficiency.

BOARD CONSTITUTION:

- ★ We will Govern, not Manage. We will set the direction and goals for the school, but we will not micromanage the day to day administration of the school.
- ★ We will speak with "One Voice". We will recognize that our authority is only valid as a group and not as individuals. We will not use our position on the Board to promote our own personal agendas.
- ★ We will make the Spanish language a key element of our school.
- ★ We will make decisions that will keep NDPA financially stable.
- ★ We will review our Charter before making any dramatic changes to school policy.

December 6, 2023

North Davis Preparatory Academy

Board Meeting Agenda

Wednesday, December 6, 2023

Location: Elementary Library, 1765 W. Hill Field Rd., Layton, UT 84041



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

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AGENDA

6:00 PM – INTRODUCTORY ITEMS

- Welcome and Roll Call – Monte Poll (5 minutes)
- Pledge of Allegiance
- School Vision
- Board Constitution

6:05 PM – PUBLIC COMMENT (Comments will be limited to 3 minutes each)

- [2024-2025 School Fee Schedule](#)
- [Fee Waiver Policy](#)

6:05 PM – REPORTS

- Eide Bailly
 - [Review FY23 Final Financial Statement](#) – Ken Jeppesen (15 minutes)
- Administration
 - State of the School – Ryan Robinson (25 minutes)
 - ✓ Student Achievement

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- ★ TSI Goals
- ★ MOY Assessment Scores
- ✓ Trust in School
- ✓ Retention of Students
 - ★ [Frogtummy – lottery, marketing & website](#)
- ✓ Budget
 - ★ [Extend ETS Agreement 2-yrs](#)
 - ★ Utah School Safety Grant
- ✓ Compliance
 - ★ Title 1 and Sped audit/review
- Board of Directors
 - [Financial Review](#) – Clint Heiner (5 minutes)

6:50 PM – CONSENT ITEMS

- [October 4, 2023 Board Meeting Minutes](#)

6:51 PM – VOTING ITEMS

- [PTIF Resolution](#) – Tyler O’Brien (2 minutes)
- [Update Zions Check Signers](#) – Tyler O’Brien (2 minutes)
- [Award IFB for Cultural Gym Décor](#) – Ryan Robinson (2 minutes)
- [Gym Divider Curtain Project](#) – Ryan Robinson (2 minutes)
- [Amend Sex Education Instruction Committee](#) – Ryan Robinson (2 minutes)
- [Amend Selection & Purchase of Instructional Materials Policy](#) – Ryan Robinson (2 minutes)
- [Rescind Learner Validated Program Policy](#) – Ryan Robinson (1 minute)
- [Rescind Reuse and Disposal of Textbook Policy](#) – Ryan Robinson (1 minute)

7:06 PM – DISCUSSION ITEMS

- Calendaring Items – Monte Poll (5 minutes)
 - Next PreBoard Meeting – January 23rd @ 1 p.m.
 - Next Board Meeting – February 7th
 - NCSC24 Boston, MA – June 30 – July 3
- Thanks and Appreciation – ALL

7:11 PM – CLOSED SESSION to discuss the character, professional competence, or physical or mental health of an individual pursuant to Utah Code 52-4-205(1)(a) [*IF NEEDED*]

7:11 PM – ADJOURN

UPCOMING CALENDAR ITEMS

February

Amend Emergency Preparedness Plan
 2024-2025 School Fee Schedule (1st Public Viewing)
 2024-2025 School Calendar
 Curriculum Purchases (2 Public Comment Periods)
 Board Vacancies
 Technology Purchase

March

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2024-2025 School Fee Schedule (2nd Public Viewing)

Award RFP for Janitorial Services

School LAND Trust Plan

SLT Training Assurances

Landscaping Service Contract

Comprehensive Guidance Review

Positive Behavior Plan Review*

Principal Bonus/Salary

May

2024-2025 TSSA Plan

Capital Improvements

Science-In-Action Expenditures

Janitorial Services Contract

Audit Engagement Letters

June

2023-2024 Final Amended Budget

2024-2025 Annual Budget

2024-2025 Sex Ed Instruction Committee

Liability Insurance Contract/Annual Payment

Ratify Board Members & Terms

Ratify Board Officers

Board Member Agreement

Set 2024-2025 Board Meeting Schedule

Mental Health Screening Determination

Fraud Risk Assessment/Ethical Behavior

Annual PPP Training & Review

Annual Open Meetings Act Training

Principal/AW Evaluation

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NORTH DAVIS

PREPARATORY ACADEMY

Student Fee Schedule for ~~2023~~2024-~~2024~~2025

****NO CURRICULAR FEES****

Co-Curricular and Extra-Curricular Fees

Athletics/Activities/Clubs/Etc. (Grades as identified below):

Name	Expenditures Funded by Fees (Spend Plan)	Amount
Basketball (6 th -9 th)	Referees, uniforms, and stipend for coaches	\$80.00
Volleyball (6 th -9 th)	Referees, uniforms, and stipend for coaches	\$45.00
Track & Field (6th-9th)	Referees, uniforms, and stipend for coaches	\$35.00
Flag Football (6 th -9 th)	Referees, uniforms, and stipend for coaches	\$25.00
Cross Country (5 th -9 th)	Referees, uniforms, and stipend for coaches	\$35.00
Soccer (6 th -9 th)	Referees, uniforms, and stipend for coaches	\$65.00
Spirit Squad Team (7 th -9 th)	Competitions, Judges, and Coaches Stipend	\$275.00
	Additional Req. Fees: (If needed, New to team) Team Cheer Uniforms, Cheer Shoes	\$360.00
	Optional Additional non-required fees: Team Warmups Team Backpack	\$200.00
<u>After School Game Club (6th-9th)</u>	<u>Materials & Activities</u>	<u>\$10.00</u>
The School Musical Production (5 th -9 th)	Costumes, sets, props, royalties, and production equipment replacement	\$75.00
Spain Study Abroad Trip (9 th)	Flight, Food, Lodging, Activities, Foreign School Instructors	\$3,270 <u>3,400.00</u>

Per Student (K-5th) Annual Maximum Fee Amount for Year: K-4th \$0.00, 5th \$110.00

This amount reflects the total student fees any student in grades K-5th would be required to pay if the student participated in all courses, programs, and activities provided, sponsored, or supported by the School for students in grades K-5th for the year.

Per Student (6th) Annual Maximum Fee Amount for Year: ~~\$360~~\$335.00

This amount reflects the total student fees any student in 6th grade would be required to pay if the student participated in all courses, programs, and activities provided, sponsored, or supported by the School for students in 6th grade for the year.

Per Student (7th-8th) Annual Maximum Fee Amount for Year: \$1,170,195.00

This amount reflects the total student fees any student in grades 7th-8th would be required to pay if the student participated in all courses, programs, and activities provided, sponsored, or supported by the School for students in grades 7th-8th for the year.

Per Student (9th) Annual Maximum Fee Amount for Year – Without Spain Trip: \$1,195,170.00

This amount reflects the total student fees any student in 9th grade would be required to pay if the student participated in all courses, programs, and activities provided, sponsored, or supported by the School (except the Spain trip) for students in 9th grade for the year.

Per Student (9th) Annual Maximum Fee Amount for Year – With Spain Trip: \$4,465,570.00

This amount reflects the total student fees any student in 9th grade would be required to pay if the student participated in all courses, programs, and activities provided, sponsored, or supported by the School (including the Spain trip) for students in 9th grade for the year.

NOTICE:

Any mandatory payment for student participation in a class, program, or activity provided, sponsored, or supported by the School is a fee and is subject to the fee waiver requirements. Your student may be eligible to have one or more of their fees waived. If you file a fee waiver request with the School and the request is denied, you may appeal the School's decision. The North Davis Preparatory Academy fee policies and fee waiver forms can be found on the School's website: www.northdavisprep.org.

Donations are permissible in both elementary and secondary schools, but all such requests must clearly state that donations are voluntary. A student may not be excluded from a School activity or program because they did not make a donation.

For the convenience of our students, the School office may sell school supplies such as pencils, paper, or simple music repair items. These are not considered fees.

All students are responsible to pay for any loss, breakage or damage they cause. Loss, breakage or damage is not subject to the waiver requirements. Official transcripts may be withheld if breakage or damage costs are not paid as outlined in U.C.A. § 53G-8-212.

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North Davis Preparatory Academy Fee Waiver Policy



PURPOSE

North Davis Preparatory Academy (the “School”) must abide by the Utah State Board of Education rules which direct the School’s Board of Directors (the “Board”) to implement a policy regarding student fees. The purpose of this policy is to provide educational opportunities for all students. This allows the School to establish a reasonable system of fees, while prohibiting practices that would exclude those unable to pay from participation in School-sponsored activities.

POLICY

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

Definitions

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

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

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

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

"Extracurricular activity"

- (a) means an activity, a course, or a program that is:
 - (i) not directly related to delivering instruction;
 - (ii) not a curricular activity or co-curricular activity; and
 - (iii) provided, sponsored, or supported by the School.
- (b) does not include a noncurricular club as defined in Section 53G-7-701.

"Fee" means something of monetary value requested or required by the School as a condition to a student's participation in an activity, class, or program provided, sponsored, or supported by the

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School. This includes money or something of monetary value raised by a student or the student's family through fundraising.

“Instructional equipment”

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

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

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

"Maintenance of School equipment” means a cost, payment, or expenditure related to storing, repairing, or keeping School equipment in good working condition. It does not include the cost related to end-of-life replacement.

"Non-waivable charge" means a cost, payment, or expenditure that:

- (a) is a personal discretionary charge or purchase, including:
 - (i) a charge for insurance, unless the insurance is required for a student to participate in an activity, class, or program;
 - (ii) a charge for college credit related to the successful completion of:
 - (A) a concurrent enrollment class; or
 - (B) an advanced placement examination; or
 - (iii) except when requested or required by the School, a charge for a personal consumable item such as a yearbook, class ring, letterman jacket or sweater, or other similar item;
- (b) is subject to sales tax as described in Utah State Tax Commission Publication 35, Sales Tax Information for Public and Private Elementary and Secondary Schools; or

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- (c) by Utah Code, federal law, or State Board of Education rule is designated not to be a fee, including:
 - (i) a school uniform as provided in Utah Code § 53G-7-801;
 - (ii) a school lunch; or
 - (iii) a charge for a replacement for damaged or lost School equipment or supplies.

"Provided, sponsored, or supported by the School"

- (a) means an activity, class, program, fundraiser, club, camp, clinic, or other event that:
 - (i) is authorized by the School; or
 - (ii) satisfies at least one of the following conditions:
 - (A) the activity, class, program, fundraiser, club, camp, clinic, or other event is managed or supervised by the School, or a School employee in the employees School employment capacity;
 - (B) the activity, class, program, fundraiser, club, camp, clinic, or other event uses, more than inconsequentially, the School's facilities, equipment, or other School resources; or
 - (C) the activity, class, program, fundraising event, club, camp, clinic, or other event is supported or subsidized, more than inconsequentially, by public funds, including the School's activity funds or minimum school program dollars.
- (b) does not include an activity, class, or program that meets the criteria of a noncurricular club as described in Title 53G, Chapter 7, Part 7, Student Clubs.

"Provision in lieu of fee waiver"

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

"Requested or required by the School as a condition to a student's participation" means something of monetary value that is impliedly or explicitly mandated or necessary for a student, parent, or family to provide so that a student may:

- (a) fully participate in school or in a School activity, class, or program;
- (b) successfully complete a School class for the highest grade; or
- (c) avoid a direct or indirect limitation on full participation in a School activity, class, or program, including limitations created by:
 - (i) peer pressure, shaming, stigmatizing, bullying, or the like; or
 - (ii) withholding or curtailing any privilege that is otherwise provided to any other student.

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

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"Something of monetary value"

- (a) means a charge, expense, deposit, rental, fine, or payment, regardless of how the payment is termed, described, requested or required directly or indirectly, in the form of money, goods or services; and
- (b) includes:
 - (i) charges or expenditures for a School field trip or activity trip, including related transportation, food, lodging, and admission charges;
 - (ii) payments made to a third party that provide a part of a School activity, class, or program;
 - (iii) classroom textbooks, supplies or materials;
 - (iv) charges or expenditures for school activity clothing; and
 - (v) a fine, except for a student fine specifically approved the School for:
 - (A) failing to return School property;
 - (B) losing, wasting, or damaging private or School property through intentional, careless, or irresponsible behavior; or
 - (C) improper use of School property, including a parking violation.
- (c) does not include a payment or charge for damages, which may reasonably be attributed to normal wear and tear.

"Textbook"

- (a) means instructional material necessary for participation in an activity, course, or program, regardless of the format of the material;
- (b) includes:
 - (i) a hardcopy book or printed pages of instructional material, including a consumable workbook;
 - (ii) computer hardware, software, or digital content; and
 - (iii) the maintenance costs of School equipment.
- (c) does not include instructional equipment or instructional supplies.

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

General School Fees Provisions

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

Beginning with the 2021-2022 school year:

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

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

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

Fees for Classes & Activities During the Regular School Day

Fees for Students in Kindergarten through Sixth Grade

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

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

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

The School may charge a fee to a student in grade six if all of the following are true:

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

Fees for Students in Seventh through Ninth Grade

Fees may be charged in grades 7-9 in connection with an activity, class, or program provided, sponsored, or supported by the School that takes place during the regular school day if the fee is approved as provided in this policy and state law. All such fees are subject to waiver. In addition, if an established or approved class requires payment of fees or purchase of items (i.e., tickets to events, etc.) in order for students to fully participate and to have the opportunity to acquire all skills and knowledge required for full credit and highest grades, the fees or costs for the class are subject to waiver.

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

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

Fees for Optional Projects

The School may require students at any grade level to provide materials or pay for an additional discretionary project if the student chooses a project in lieu of, or in addition to a required classroom project. A student may not be required to select an additional project as a condition to enrolling, completing, or receiving the highest possible grade for a course. The School will avoid allowing high cost additional projects, particularly when authorizing an additional discretionary project results in pressure on a student by teachers or peers to also complete a similar high cost project.

Fees for Activities Outside of the Regular School Day

Fees may be charged in all grades for any School-sponsored activity that does not take place during the regular school day if participation in the activity is voluntary and does not affect the student's grade or ability to participate fully in any course taught during the regular school day. Fee waivers are available for such fees.

A fee related to a co-curricular or extracurricular activity may not exceed the maximum fee amounts for the co-curricular or extracurricular activity adopted by the Board, as provided below.

Activities that use the School facilities outside the regular school day but are not provided, sponsored, or supported by the School (i.e., programs sponsored by the parent organization and/or an outside organization) may charge for participation, and fee waivers are not available for these charges.

An activity, class, or program that is provided, sponsored, or supported by the School outside of the regular School day or School year calendar is subject to this policy and state law regardless of the time or season of the activity, class, or program.

Fee Schedule

The Board will approve a Fee Schedule at least once each year on or before April 1. The Fee Schedule will establish the maximum fee amount per student for each activity and the maximum total aggregate fee amount per student per school year. No fee may be charged or assessed in connection with an activity, class, or program provided, sponsored, or supported by the School, including for a curricular, co-curricular or extracurricular activity, unless the fee has been set and approved by the Board, is equal to or less than the established maximum fee amount for the activity, and is included in the approved Fee Schedule.

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

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

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

Maximum Fee Amounts

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

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

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

Notice to Parents

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

The School will also post the following on its website each school year:

- (a) The School's Fee Schedule, including maximum fee amounts, and Fee Waiver Policy;
- (b) The School's fee waiver application;
- (c) The School's fee waiver decision and appeals form; and
- (d) The School's fee notice(s) for families.

Donations

The School may not request or accept a donation in lieu of a fee from a student or parent unless the activity, class, or program for which the donation is solicited will otherwise be fully funded by the School and receipt of the donation will not affect participation by an individual student.

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A donation is a fee if a student or parent is required to make the donation as a condition to the student's participation in an activity, class, or program.

The School may solicit and accept a donation or contribution in accordance with the School's policies, including the Donation and Fundraising Policy, but all such requests must clearly state that donations and contributions by a student or parent are voluntary.

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

Fee Collection

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

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

The School may withhold the official student records of a student responsible for lost or damaged School property consistent with Utah Code § 53G-8-212 until the student or the student's parent has paid for the damages, but may not withhold a student's records required for student enrollment or placement in a subsequent school.

A reasonable charge may be imposed by the School to cover the cost of duplicating, mailing, or transmitting transcripts and other school records. No charge may be imposed for duplicating, mailing, or transmitting copies of school records to an elementary or secondary school in which the student is enrolled or intends to enroll.

Consistent with Utah Code § 53G-6-604, the School will forward a certified copy of a transferring student's record to a new school within 30 days of the request, regardless of whether the student owes fees or fines to the School.

Students shall be given notice and an opportunity to pay fines prior to withholding issuance of official written grade reports, diplomas and transcripts. If the student and the student's parent or guardian are unable to pay for damages or if it is determined by the School in consultation with the student's parents that the student's interests would not be served if the parents were to pay for the damages, then the School may provide for a program of voluntary work for the student in lieu of the payment. A general breakage fee levied against all students in a class or school is not permitted.

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Budgeting and Spending Revenue Collected Through Fees

The School will follow the general accounting standards described in Rule R277-113 for treatment of fee revenue.

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

School Fee Collections & Accounting Procedures

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

Fees must be received and deposited in a timely manner.

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

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

Fee Waiver Provisions

To ensure that no student is denied the opportunity to participate in a class or activity that is provided, sponsored, or supported by the School because of an inability to pay a fee, the School provides fee waivers or other provisions in lieu of fee waivers. Fee waivers or other provisions in lieu of fee waivers will be available to any student whose parent cannot pay a fee.

All fees are subject to waiver.

Non-waivable charges are not subject to waiver.

Fee Waiver Administration

The Principal will administer this policy and will review and grant fee waiver requests. The process for obtaining waivers or pursuing alternatives will be administered in accordance with this

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policy, fairly, objectively, and without delay, and in a manner that avoids stigma, embarrassment, undue attention, and unreasonable burdens on students and parents.

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

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

Fee Waiver Eligibility

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

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

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

The School will not subject a family to unreasonable demands for re-qualification.

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

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

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

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

The School may retroactively waive fees if eligibility can be determined to exist before the date of the fee waiver application.

Fee Waiver Approval Process

The Principal will inform patrons of the process for obtaining waivers and will provide a copy of the standard fee waiver application on the School's website and in registration materials each year.

The Principal will review fee waiver applications within five (5) school days of receipt. If the School denies a request for a fee waiver, the School will provide the decision to deny a waiver in writing and will provide notice of the procedure for appeal in the form approved by the Utah State Board of Education.

Any requirement that a student pay a fee will be suspended during any period in which the student's eligibility for a waiver is being determined or during the time a denial of waiver is being appealed.

Each year the School will maintain documentation regarding the number of School students who were given fee waivers, the number of School students who worked in lieu of fee waivers, the number of School students who were denied fee waivers, the total dollar value of student fees waived by the School, and the total dollar amount of all fees charged to students at the School, as this information may be requested by the Utah State Board of Education as part of its monitoring of the School's school fees practices.

Appeal Process

Denial of eligibility for a waiver may be appealed in writing to the Principal within ten (10) school days of receiving notice of denial. The School shall contact the parent within two (2) weeks after receiving the appeal and schedule a meeting with the Principal to discuss the parent's concerns. If, after meeting with the Principal, the waiver is still denied, the parent may appeal, in writing, within ten (10) school days of receiving notice of denial to the Board.

In order to protect privacy and confidentiality, the School will not retain information or documentation provided to verify eligibility for fee waivers.

Alternatives to Fees and Fee Waivers

The School may allow a student to perform service or another approved task (as described in Utah Code § 53G-7-504(2)) in lieu of paying a fee or, in the case of an eligible student, in lieu receiving a fee waiver, but such alternatives may not be required. If the School allows an alternative to satisfy a fee requirement, the Principal will explore with the interested student and his or her parent/guardian the alternatives available for satisfying the fee requirement, and parents will be

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given the opportunity to review proposed alternatives to fees and fee waivers. However, if a student is eligible for a waiver, textbook fees must be waived, and no alternative in lieu of a fee waiver is permissible for such fees.

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

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

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

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

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

Annual Review, Approval, and Training

The Board will review and approve this policy annually.

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

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

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



November 20, 2023

To the Board of Directors
North Davis Preparatory Academy
1765 W Hill Field Rd
Layton, Utah

We have audited the financial statements of North Davis Preparatory 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 June 15, 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 Davis Preparatory 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 Davis Preparatory 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 Davis Preparatory 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 Davis Preparatory Academy's auditors.

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

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP". The signature is written in black ink and is positioned above the company name in the following block.

Ogden, Utah



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June 30, 2023

North Davis Preparatory Academy

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Independent Auditor's Report

The Board of Directors
North Davis Preparatory Academy
Layton, 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 Davis Preparatory 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, 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.

A handwritten signature in cursive script that reads "Eide Sully LLP".

Ogden, Utah
November 20, 2023

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

FINANCIAL HIGHLIGHTS

During the 2022-2023 school year, the School continued full-time in-person education of students. There was an 18% increase in revenue due to steady enrollment, an increase in state funding and an increase in local contributions. Before the School year began, the School's Board and administration carefully budgeted for and, throughout the year, managed the School's finances.

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.

	2023	2022
Assets		
Current and other assets	\$ 6,808,194	\$ 5,434,504
Capital assets	10,723,242	10,606,934
Total assets	\$ 17,531,436	\$ 16,041,438
Liabilities		
Current and other liabilities	\$ 1,102,044	\$ 831,248
Long-term liabilities	11,165,000	11,605,000
Total liabilities	12,267,044	12,436,248
Net Position		
Net investment in capital assets	(441,758)	(998,066)
Restricted	1,088,084	1,155,029
Unrestricted	4,618,066	3,448,227
Total net position	\$ 5,264,392	\$ 3,605,190

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 88% of its governmental activities for the year ended June 30, 2023. The School had total revenue of \$10,669,799 and total expenses of \$9,010,597 during the year ended June 30, 2023. The School had an increase in net position of \$1,659,202 during the year ended June 30, 2023. The increase in net position was due to increased state and federal funding and careful budgeting throughout the year. The School was also given a large donation from a local donor.

North Davis Preparatory Academy
Management's Discussion and Analysis
June 30, 2023

	<u>2023</u>	<u>2022</u>	<u>Change</u>
Revenue			
Program revenue			
State and federal aid	\$ 9,336,432	\$ 8,800,055	\$ 536,377
Charges for services	169,636	3,205	166,431
Operating grants and contributions	868,214	19,000	849,214
Other local revenue	295,517	192,085	103,432
	<u>10,669,799</u>	<u>9,014,345</u>	<u>1,655,454</u>
Expenses			
Instructional	4,831,078	4,381,774	449,304
Support services			
Students	547,729	616,922	(69,193)
Staff assistance	558,694	280,664	278,030
General	6	-	6
School administration	737,658	615,513	122,145
Central services	540,993	457,822	83,171
Operation and maintenance of facilities	862,811	918,655	(55,844)
Transportation	12,192	8,262	3,930
School food services	524,719	473,511	51,208
Interest and other costs	394,717	437,167	(42,450)
	<u>9,010,597</u>	<u>8,190,290</u>	<u>820,307</u>
Change in Net Position	<u>\$ 1,659,202</u>	<u>\$ 824,055</u>	<u>\$ 835,147</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 \$5,885,255 which is an increase of \$1,095,835 from the prior year. The School received a large donation from a local donor.

Expenditures for general School purposes totaled \$9,573,963, which is an increase of \$1,212,048 from the prior year. The increase in expenditures was largely due to purchasing new furniture for both the elementary and junior high and an increase in wages for instructional staff.

General fund salaries totaled \$4,894,067, while the associated fringe benefits of retirement, social security, unemployment, workers compensation, health, dental, and vision added \$1,363,250 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 \$34,883 less than the amended budget. The amended budget was prepared with a conservative approach for revenues and expenses. The School budgeted for additional year-end expenditures, which were not made.

Capital Assets

The School has invested \$15,134,459 in a wide range of capital assets, but primarily in land, building, and capital improvements. The total accumulated depreciation on these assets amounts to \$4,411,217. There were capital asset additions of \$540,859 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 outstanding bonds totaling \$11,165,000 with a rate of 3.50%. The bonds mature in July 2030. The 2020 Series bonds were issued during fiscal year 2021 to refund previous bonds. 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 1765 West Hill Field Road, Layton, Utah 84041, or by phone at 801-547-1809.

North Davis Preparatory Academy
Statement of Net Position
June 30, 2023

	Governmental Activities
Assets	
Cash and investments	\$ 5,418,145
Restricted cash and investments	667,684
State receivables	27,779
Federal receivables	453,359
Other receivables	3,892
Prepaid expenses	237,335
Capital assets (not subject to depreciation)	1,464,472
Capital assets (net of accumulated depreciation)	9,258,770
Total assets	17,531,436
Liabilities	
Accounts payable	347,214
Accrued liabilities	551,092
Accrued interest	179,105
Unearned revenue	24,633
Long-term liabilities	
Due within one year - bonds payable	455,000
Due in more than one year - bonds payable	10,710,000
Total liabilities	12,267,044
Net Position	
Net investment in capital assets	(441,758)
Restricted for	
Critical languages	4,146
College and career awareness	3,948
School lunch program	412,306
Debt service	667,684
Unrestricted	4,618,066
Total net position	\$ 5,264,392

North Davis Preparatory 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	\$ 4,831,078	\$ -	\$ 6,149,790	\$ 1,318,712
Support services				
Students	547,729	-	-	(547,729)
Staff assistance	558,694	-	-	(558,694)
General	6	-	-	(6)
School administration	737,658	-	-	(737,658)
Central services	540,993	-	-	(540,993)
Operation and maintenance of facilities	862,811	-	-	(862,811)
Transportation	12,192	-	-	(12,192)
School food services	524,719	169,636	-	(355,083)
Interest and other costs	394,717	-	-	(394,717)
Total Governmental Activities	\$ 9,010,597	\$ 169,636	\$ 6,149,790	(2,691,171)
General Revenue				
Grants and contributions not restricted to specific programs				
				4,054,856
				141,602
				105,431
				48,484
				<u>4,350,373</u>
				1,659,202
				<u>3,605,190</u>
				<u>\$ 5,264,392</u>

North Davis Preparatory Academy
Balance Sheet – Governmental Funds
June 30, 2023

	General
Assets	
Cash and investments	\$ 5,418,145
Restricted cash and investments	667,684
State receivables	27,779
Federal receivables	453,359
Other receivables	3,892
Prepaid expenses	237,335
Total assets	\$ 6,808,194
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 347,214
Accrued liabilities	551,092
Unearned revenue	24,633
Total liabilities	922,939
Fund Balance	
Nonspendable	
Prepaid expenses	237,335
Restricted for	
Critical languages	4,146
College and career awareness	3,948
School lunch program	412,306
Debt service	667,684
Unassigned	4,559,836
Total fund balance	5,885,255
	\$ 6,808,194

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

Total Fund Balance - Governmental Funds \$ 5,885,255

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

Costs of capital assets	15,134,459	
Depreciation expense to date	<u>(4,411,217)</u>	
		10,723,242

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	(11,165,000)	
Accrued interest	<u>(179,105)</u>	
		<u>(11,344,105)</u>

Net Position \$ 5,264,392

North Davis Preparatory Academy
Statement of Revenue, Expenditures, and Changes in Fund Balance – Governmental Funds
Year Ended June 30, 2023

	General
Revenue	
State aid	\$ 8,637,496
Federal aid	698,935
Earnings on investments	105,431
School fees	137,217
School lunch sales	169,636
Other local sources	921,083
Total revenue	10,669,798
Expenditures	
Instructional	4,831,078
Support services	
Students	547,728
Staff assistance	558,694
General	6
School administration	737,658
Central services	540,993
Operation and maintenance of facilities	438,261
Transportation	12,192
Total support services	2,835,532
Non instructional	
School food services program	524,719
Capital outlay	540,859
Total non instructional	1,065,578
Debt service	
Principal	440,000
Interest and other costs	401,775
Total debt service	841,775
Total expenditures	9,573,963
Net Change in Fund Balance	1,095,835
Fund Balance, Beginning of Year	4,789,420
Fund Balance, End of Year	\$ 5,885,255

North Davis Preparatory 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 \$ 1,095,835

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 capital outlays exceeded depreciation expense during the fiscal year:

Capital outlay	540,859	
Depreciation expense	(424,550)	
	116,309	116,309

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	440,000	
Change in accrued interest	7,058	
	447,058	447,058

Change in Net Position of Governmental Activities \$ 1,659,202

Note 1 - Summary of Significant Accounting Policies

North Davis Preparatory Academy (the School) was formed in 2004, and is a nonprofit institution which was 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 the City of Layton 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

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.

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	3-7 years
Computers	5 years
Capital improvements	20 years

Unearned Revenue

Unearned revenue consists of funds that have been received but not yet earned (expended). The funds must be returned to the State of Utah if not used for qualifying expenditures.

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 Principal 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		\$ 326,049	
Uninsured and not collateralized		<u>1,559,384</u>	
Total balance of deposits		<u>\$ 1,885,433</u>	
Investments	<u>Rating</u>	<u>Fair Value</u>	<u>Investment Maturities</u>
PTIF	Unrated	<u>\$ 4,200,396</u>	Less than 1 year
Total cash and investments		<u>\$ 6,085,829</u>	

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

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

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

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

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

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

Fair Value of Investments

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

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

The investments consist only of PTIF funds which are classified as Level 2. The PTIF funds use the application of the June 30, 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	\$ 4,200,396	\$ -	\$ 4,200,396	\$ -

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	\$ 1,464,472	\$ -	\$ -	\$ 1,464,472
Capital assets, subject to depreciation				
Building	11,910,528	-	-	11,910,528
Furniture and equipment	296,838	319,483	-	616,321
Computers	38,119	73,441	-	111,560
Capital improvements	883,643	147,935	-	1,031,578
Total capital assets, subject to depreciation	<u>13,129,128</u>	<u>540,859</u>	<u>-</u>	<u>13,669,987</u>
Less accumulated depreciation for				
Building	(3,664,777)	(305,398)	-	(3,970,175)
Furniture and equipment	(169,406)	(47,102)	-	(216,508)
Computers	(5,578)	(21,088)	-	(26,666)
Capital improvements	(146,906)	(50,962)	-	(197,868)
Total accumulated depreciation	<u>(3,986,667)</u>	<u>(424,550)</u>	<u>-</u>	<u>(4,411,217)</u>
Total capital assets, subject to depreciation	<u>9,142,461</u>	<u>116,309</u>	<u>-</u>	<u>9,258,770</u>
Total capital assets, net	<u>\$ 10,606,933</u>	<u>\$ 116,309</u>	<u>\$ -</u>	<u>\$ 10,723,242</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:

	<u>Balance at June 30, 2022</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance at June 30, 2023</u>	<u>Due Within One Year</u>
Bonds payable	\$ 11,605,000	\$ -	\$ (440,000)	\$ 11,165,000	\$ 455,000

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

Series 2020 Bonds bearing interest at a rate of 3.50%: bonds were issued during fiscal year 2021 for \$12,150,000 to refinance the outstanding balance of its Series 2010 Bonds and pay certain 2020 bond issuance expenses. Variable annual payments of principal and semi-annual payments of interest are required with a balloon payment of \$7,620,000 in July 2030. The proceeds were used to purchase a school building. The School is required to meet certain covenants including debt coverage and restricted cash on hand.

	\$ 11,165,000
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The annual requirements to pay principal and interest on the outstanding long-term liabilities is as follows:

<u>Years Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 455,000	\$ 382,813	\$ 837,813
2025	470,000	366,625	836,625
2026	490,000	349,825	839,825
2027	505,000	332,413	837,413
2028	525,000	314,388	839,388
2029-2031	8,720,000	705,600	9,425,600
Total	\$ 11,165,000	\$ 2,451,664	\$ 13,616,664

Note 5 - Concentrations

The School's principal source of support is state and federal-based support revenue. For the year ended June 30, 2023, this funding source accounted for approximately 88% 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 employee contributions up to 3% of eligible contributions. The School made matching contributions of \$110,116 during the year ended June 30, 2023.



Required Supplementary Information
June 30, 2023

North Davis Preparatory Academy

North Davis Preparatory 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	\$ 8,674,304	\$ 8,649,788	\$ 8,637,496	\$ (12,292)
Federal aid	497,496	716,662	698,935	(17,727)
Earnings on investments	5,000	100,000	105,431	5,431
School fees	165,200	137,500	137,217	(283)
School lunch sales	98,750	170,128	169,636	(492)
Other local sources	7,500	43,000	921,083	878,083
Total revenue	9,448,250	9,817,078	10,669,798	852,720
Expenditures				
Instructional	5,021,420	4,947,001	4,831,078	115,923
Support services				
Students	1,071,733	678,615	547,728	130,887
Staff assistance	77,094	201,678	558,694	(357,016)
General	-	-	6	(6)
School administration	851,117	1,027,310	737,658	289,652
Central services	394,500	765,500	540,993	224,507
Operation and maintenance of facilities	621,541	538,448	438,261	100,187
Transportation	12,500	12,500	12,192	308
Total support services	3,028,485	3,224,051	2,835,532	388,519
Non-instructional				
School food services program	410,819	434,319	524,719	(90,400)
Capital outlay	-	150,000	540,859	(390,859)
Total non-instructional	410,819	584,319	1,065,578	(481,259)
Debt service				
Principal	455,000	455,000	440,000	15,000
Interest	398,475	398,475	401,775	(3,300)
Total debt service	853,475	853,475	841,775	11,700
Total expenditures	9,314,199	9,608,846	9,573,963	34,883
Net Change in Fund Balance	\$ 134,051	\$ 208,232	\$ 1,095,835	\$ 887,603

Note 1 - Basis of Budgeting

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

1. The School's Principal 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 Principal 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 Davis Preparatory 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 Davis Preparatory Academy
Layton, 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 Davis Preparatory 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 black ink that reads "Eide Sully LLP". The signature is written in a cursive, flowing style.

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 Davis Preparatory Academy
Layton, Utah

Report on Compliance

We have audited North Davis Preparatory 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, professional style.

Ogden, Utah
November 20, 2023



Board of Directors
North Davis Preparatory Academy
Layton, Utah

In accordance with Sections 2.08, 8.13 and 8.14 of the Loan Agreement with the Utah Charter School Finance Authority dated November 1, 2020, we have calculated the Net Income Available for Debt Service, Cash on Hand and Restricted Cash, as such terms are defined in Loan Agreement. The calculated Net Income Available for Debt Service, Cash on Hand and Restricted Cash are 2.92, 210 days and \$667,684, respectively.

We have audited, in accordance with auditing standards generally accepted in the United States or America, the financial statements of North Davis Preparatory Academy as of and for the year ended June 30, 2023 and have issued our report thereon dated November 20, 2023. However, we were not engaged to and did not conduct an audit or examination of the above subject matter, the objective of which would be the expression of an opinion on the subject matter. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the above information.

This report is intended solely for the information and use of the Board of Directors, and management of North Davis Preparatory Academy and the Utah Charter School Finance Authority, and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Ogden, Utah
November 20, 2023

[Back to Agenda](#)

Frogtummy Contract

BRAND. WEBSITE. CMS.

Summary of Charges

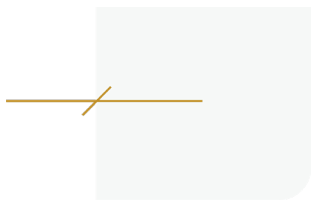
FROGTUMMY PACKAGE	ONE-TIME INSTALLATION	MONTHLY	ANNUAL
One Sheet Brand Guide + Website Design / Coding	\$4,500	-	-
Custom First Menu / Custom Home Page Content / Enrollment Page	\$1,000	-	-
Transfer Content from Old Website to New Website	\$2,600	-	-
Photo Shoot	\$700	-	-
Frogtummy Lottery based on Enrollment Tier 650-999 for 2023-2024 SY	\$1,500	-	\$4,000
Content Management System (CMS) + Hosting + SSL	-	\$350	-
Language Translation	-	\$10	-
TOTAL	\$10,300	\$360	\$4,000



Payment Terms

- INITIAL payment of 50% is required prior to work commencement - \$4,400
- FINAL payment must be made in full prior to website going live on the CLIENT server - \$4,400
- Lottery Installation One Time Fee - \$1,500
- Monthly Fees
 - o CMS: \$350 / month
 - o Monthly Language Translation: \$10 / month
- Annual Fee
 - o Annual Lottery: \$4,000 / year

LOTTERY ENROLLMENT TIERS	ANNUAL FEE
0-374	\$1,500
350-649	\$3,000
650-999	\$4,000
1,000-1,499	\$4,750
1,500-2,500	\$5,500





Website

COMMUNITY WIDGETS	Community model of widgets (i.e. design building blocks)
ONE SHEET BRAND GUIDE	Branding delivered as printable One Sheet Brand Guide
CSS	Custom CSS that applies to community widgets
HOME PAGE + ALL PAGES	Custom design
HEADER / FOOTER	Custom design
QUICK LINKS	Custom design

Lottery

PARENT DASHBOARD	Student applications / email history
ADMINISTRATOR DASHBOARD	Seat availability by campus + grade / run lottery
ADMINISTRATOR BACK-END	Open enrollment and lottery setup / reports / email configuration / Google Analytics snippet
LOGIN	For parents & administrators

Carpool

LIVE GOOGLE MAP	Google pins for parent + school
PARENT ACCOUNT	Manage carpool settings
EMAILS	Parent communication

Content Management System (CMS)

IN-BROWSER EDITING	Update website directly in browser
UNLIMITED PAGES	Unlimited pages
WEBSITE ACCESSIBILITY TOOLS	Tools for website accessibility for persons with disabilities



EMERGENCY NOTIFICATIONS	Notify users immediately with banner
BLOG	Blog including archive
FORMS	Drag-and-drop form editor
TABLES	Responsive tables
PEOPLE PAGES	Custom "People" pages / Biography pages
PASSWORD-PROTECTED PAGES	Require User ID / password to view pages
SOCIAL MEDIA FEEDS	Live social media feeds from Facebook, Twitter, Instagram
FAQ	Custom FAQ format
EMBEDDED VIDEOS	YouTube / Vimeo
EMBEDDED GOOGLE MAP	View location on Google map
GOOGLE ANALYTICS INTEGRATION	Enter Google Analytics code for tracking
LOCAL CALENDAR	Local calendar items that disappear when event has passed
GOOGLE CALENDAR INTEGRATION*	Integrated Google calendar via API
TRANSLATION*	Real-time translation via Weglot
NEWSLETTER INTEGRATION VIA API*	Integrate third-party platform for newsletter
ONLINE CHAT INTEGRATION VIA API*	Integrate third-party platform for online chat
TEXT INTEGRATION VIA API*	Integrate third-party platform for text messaging
METADATA	Individual page metadata for SEO
HOSTING	High-speed hosting
DNS	Managed DNS
LIFETIME SSL	Secure Socket Layer (SSL) for secure data transmission.
FAVICON	Design browser icon
STAGING	Staging area for CLIENT to build website prior to going live
SEARCH	Search feature using Google search

*Custom code upon request



Additional Terms

- The website will be staged on a test server prior to going live for the CLIENT to review and add content in preparation for go-live.
- Once the website is approved by the CLIENT to go live, the website will be taken live upon written request by the CLIENT.
- Any extra costs will be communicated to the CLIENT and mutually agreed prior to work commencement.
- Additional products & services beyond the Website Marketing Package—e.g. photo shoots, carpool, teacher websites, eCommerce, ADA, additional campus websites—are commissioned on a per item basis and charged at a pre-determined cost provided by Frogtummy and mutually agreed upon.
- Any hourly work beyond the Website Marketing Package commissioned by the CLIENT is billed in 0.25-hour increments at \$100 per hour for design / \$65 for front-end development / \$125 for back-end development.

Billing

- Invoices are sent the first of every month for work that occurred in the previous month.
- Invoices are sent via email to the CLIENT and include an itemized list of work.
- Payment is expected within 30 days of receipt of invoice.
- Fees may be incurred for payment that is not received within 60 days of invoice.

Terms & Conditions

- Stock images are copyrighted and under licensing agreement as set forth by the copyright owner.
- Software used on the website is copyrighted and under licensing agreement as set forth by the copyright owner.
- Domain name and content are owned by the CLIENT.
- Website design and code are provided and owned by Frogtummy. Frogtummy grants the right for the CLIENT to license the design and code for their website.
- In the case that services are terminated between Frogtummy and the CLIENT, the CLIENT may continue to use the design and code under licensing agreement.
- Content Management System (CMS) is under special service agreement with Vahara:

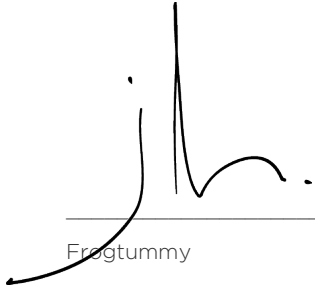
- <https://vahara.com/terms-of-service>



- <https://vahara.com/acceptable-use-policy>
- <https://vahara.com/copyright-policy>

- Frogtummy is not responsible for content on the website.
- Frogtummy is not liable for goods or services purchased on the website (sold by the CLIENT).
- Frogtummy is not responsible for website hosting failures or downtime caused by the third-party web host provider. Frogtummy will work urgently to resolve any outage situations that are caused by the third-party web host provider to have the website reinstated ASAP.
- Frogtummy relies on nightly backups of the website maintained by the third-party hosting provider for any outages or failures. Website content is also stored in databases on the web hosting server.
- In cases where the CLIENT has access to website files or web hosting control panel, Frogtummy is NOT responsible for inappropriate content, website failure, coding failures, etc. Frogtummy may be commissioned by the CLIENT to resolve any issues caused by the CLIENT in this regard and will be billed at the standard hourly rate.
- Contract between Frogtummy and the CLIENT is valid until one or the other party requests termination of the contract. The contract will be terminated after payment in full of all outstanding work as invoiced by Frogtummy to the CLIENT.

Agreeing Party Signatures



Frogtummy

November 14, 2023

D A T E

DocuSigned by:

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11/16/2023

North Davis Preparatory Academy

D A T E

Exhibit B - Estimate Of Cost

A	IT Managed Services	Term/Notes	Year 4 Oct 2023 - Sep 2024			Year 5 Oct 2024 - Sep 2025		
			Rate	Estimated Monthly Amount	Estimated Yearly Amount	Rate	Estimated Monthly Amount	Estimated Yearly Amount
			1	Monthly Support Calls/Work Orders 8:30am-5:30pm	Active	\$ 105.00		
2	After Hours Billing Rate 5:31pm-8:29am*	Active	\$ 157.50			\$ 165.00		
Maintenance Services								
3	Maintenance and Support of the Core Network (see Exhibit A)	Active	Monthly	\$ 2,080.00	\$ 24,960.00	Monthly	\$ 2,204.80	\$ 26,457.60
Core Network Products and Licensing								
4	RMM Software** (6 servers and 59 Faculty workstations)	Active	Quarterly		\$ 1,632.00	Quarterly	Per Use	\$ 1,632.00
5	ETS Cloud-Hosted Unifi Controller (2 Location - 35 Devices)	Active	Quarterly		\$ 697.00	Quarterly	Per Use	\$ 697.00
6	ETS Off-Site Backup Annual Subscription (\$175/TB/Qt)	Active	Quarterly	Per Use		Quarterly	Per Use	
7	Sophos Firewall Licensing (Per Project Quote)	Active	36 Month		Pending Quote	36 Month		Paid
8	Office 365 Licensing**	Active	Monthly	\$ 333.40	\$ 4,000.80	Monthly	\$ 333.40	\$ 4,000.80
9	SSL Encryption Renewal with Management (Includes up to 5 licenses)	Active	Quarterly		\$ 600.00	Quarterly		\$ 600.00
10	Sophos Intercept X Endpoint (36 Month)	Active	36 Month		Paid	36 Month		\$ 2,600.00
11	Aspire Mailer Service	Active	Quarterly		\$ 240.00	Quarterly		\$ 240.00
Total IT Managed Services				Estimated Totals:		Estimated Totals:		
				\$ 2,413.40	\$ 32,129.80	\$ 2,538.20	\$ 36,227.40	

B	Phone/Internet Services	Term/Notes	Oct 2023 - Sep 2024			Oct 2024 - Sep 2025		
			Rate	Estimated Monthly Amount	Estimated Yearly Amount	Rate	Estimated Monthly Amount	Estimated Yearly Amount
			1	Monthly Support Calls/Work Orders 8:30am-5:30pm (When outside of unlimited)	Active	\$ 105.00		
2	After Hours Billing Rate 5:31pm-8:29am*	Active	\$ 157.50			\$ 165.00		
Phone Services								
3	*Phone System - 3CX - Unlimited Support & Handset Hardware Warranty - 2 x DID Numbers - 60 x Handsets*	Active	Monthly	\$ 1,149.00	\$ 13,788.00	Monthly	\$ 1,149.00	\$ 13,788.00
Internet Maintenance Services								
4	Available upon request via project quote(s)	Not Active			\$ -			\$ -
Total Phone/Internet Services				Estimated Totals:		Estimated Totals:		
				\$ 1,149.00	\$ 13,788.00	\$ 1,149.00	\$ 13,788.00	

C	Door Access Control and Cameras	Term/Notes	Oct 2023 - Sep 2024			Oct 2024 - Sep 2025		
			Rate	Estimated Monthly Amount	Estimated Yearly Amount	Rate	Estimated Monthly Amount	Estimated Yearly Amount
			1	Monthly Support Calls/Work Orders 8:30am-5:30pm	Active	\$ 105.00		
2	After Hours Billing Rate 5:31pm-8:29am*	Active	\$ 157.50			\$ 165.00		
Door Access Control								
3	Available upon request via project quote(s)	Not Active			\$ -			\$ -
Cameras								
4	Available upon request via project quote(s)	Not Active			\$ -			\$ -
Total Door Access Controls and Cameras				Estimated Totals:		Estimated Totals:		
				\$ -	\$ -	\$ -	\$ -	

D	Software Development	Term/Notes	Oct 2023 - Sep 2024			Oct 2024 - Sep 2025		
			Rate	Estimated Monthly Amount	Estimated Yearly Amount	Rate	Estimated Monthly Amount	Estimated Yearly Amount
			1	Monthly Support Calls/Work Orders 8:30am-5:30pm	Active	\$ 130.00		
2	After Hours Billing Rate 5:31pm-8:29am	Active	\$ 195.00			\$ 202.50		
Maintenance and Support								
3	Available upon request via project quote(s)	Not Active			\$ -			\$ -
Licensing and Certifications								
4	Available upon request via project quote(s)	Not Active			\$ -			\$ -
Total Software Development				Estimated Totals:		Estimated Totals:		
				\$ -	\$ -	\$ -	\$ -	

E	High-voltage Electrical Services	Term/Notes	Oct 2023 - Sep 2024			Oct 2024 - Sep 2025		
			Rate	Estimated Monthly Amount	Estimated Yearly Amount	Rate	Estimated Monthly Amount	Estimated Yearly Amount
			1	Monthly Support Calls/Work Orders 8:30am-5:30pm	Active	\$ 125.00		
2	After Hours Billing Rate 5:31pm-8:29am	Active	\$ 187.50			\$ 187.50		
Maintenance and Support								
3	Available upon request via project quote(s)	Not Active			\$ -			\$ -
Electrical Products and Renewals								
4	Available upon request via project quote(s)	Not Active			\$ -			\$ -
Total Electric				Estimated Totals:		Estimated Totals:		
				\$ -	\$ -	\$ -	\$ -	

Combined Total		Combined Estimated Totals for Year 4:		Combined Estimated Totals for Year 5:	
		\$ 3,562.40	\$ 45,917.80	\$ 3,687.20	\$ 50,015.40



Eminent Technical Solutions
1103 N 1600 W Layton, UT 84041

Signature: _____

Print Name: _____

Title: _____

Date: _____



**NORTH DAVIS
PREPARATORY ACADEMY**
International Spanish Academy

North Davis Preparatory Academy
1591 W Hill Field Rd Layton, UT 84041

Signature: _____

Print Name: _____

Title: _____

Date: _____

TERM. Billable term agreement will commence on 12/07/2023.

A-E (IT Managed Services, Phone/Internet Services, Door Access Control and Cameras, Software Development, High-Voltage Electrical Services). The initial term of this Agreement shall be for a period of two (2) year from the Effective Date.

NOTES. Projects will be quoted outside of monthly support and labor will be billed at the referenced hourly rate.

*After Hours Billing is rarely used but in the scenario in which the client requests work be performed after hours and such work cannot be accommodated inside the client/ETS stated hours of operations, such work will be billed as referenced above.

**Software Licensing enrolled per license will be billed upon usage and may increase or decrease each month/quarter.

When outside of an active service term agreement period, ETS, at any time, may increase client billing rate(s) to standard billing rate(s). Following completion of initial term, client may renew agreement at new contracted rate in addendum(s).

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North Davis Preparatory Academy

**North Davis Preparatory Academy
Statement of Financial Position
Created on November 11, 2023
For Prior Month**

	07/01/2023 Through 10/31/2023 <u>Actual</u>	Year Ending 06/30/2023 <u>Actual</u>
Assets & Other Debits		
Current Assets		
Operating Cash	5,485,341	5,418,144
Accounts Receivables	133,642	485,030
Other Current Assets	235,835	237,335
Total Current Assets	<u>5,854,818</u>	<u>6,140,509</u>
Restricted Cash	<u>289,556</u>	<u>667,684</u>
Net Assets		
Fixed Assets	15,134,459	15,134,459
Depreciation	<u>(4,411,217)</u>	<u>(4,411,217)</u>
Total Net Assets	<u>10,723,242</u>	<u>10,723,242</u>
Total Assets & Other Debits	<u>16,867,616</u>	<u>17,531,435</u>
Liabilities & Fund Equity		
Current Liabilities	<u>94,055</u>	<u>1,102,044</u>
Long-Term Liabilities	<u>10,710,000</u>	<u>11,165,000</u>
Fund Balance	<u>5,264,391</u>	<u>3,605,187</u>
Net Income	<u>799,170</u>	<u>1,659,204</u>
Total Liabilities & Fund Equity	<u>16,867,616</u>	<u>17,531,435</u>

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

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

North Davis Preparatory Academy Statement of Activities

	Annual	Year-to-Date	
	June 30, 2024	October 31, 2023	
	Budget	Actual	% of Budget
Net Income			
Income			
Revenue From Local Sources	409,700	189,733	46.3 %
Revenue From State Sources	9,387,083	3,211,783	34.2 %
Revenue From Federal Sources	781,746	151,421	19.4 %
Total Income	10,578,529	3,552,937	33.6 %
Expenses			
Instruction/Salaries			
0121 - Salaries - Principals and Assistants	475,000	130,764	27.5 %
0131 - Salaries - Teachers	3,241,234	817,258	25.2 %
0132 - Salaries - Substitute Teachers	50,123	6,127	12.2 %
0142 - Salaries - Guidance Personnel	200,870	28,337	14.1 %
0143 - Salaries - Health Services Personnel	127,112	21,089	16.6 %
0145 - Salaries - Media Personnel - Licensed	60,685	16,683	27.5 %
0152 - Salaries - Secretarial and Clerical Personnel	210,000	66,472	31.7 %
0161 - Salaries - Teacher Aides and Para-Professionals	586,301	186,283	31.8 %
0191 - Salaries - Food Services Personnel	275,000	81,859	29.8 %
Total Instruction/Salaries	5,226,325	1,354,872	25.9 %
Employee Benefits			
0220 - Social Security	573,416	126,786	22.1 %
0230 - Local Retirement	100,000	32,547	32.5 %
0240 - Group Insurance	18,000	4,163	23.1 %
0280 - Unemployment Insurance	0	3,711	0.0 %
0290 - Other Employee Benefits	750,000	178,766	23.8 %
Total Employee Benefits	1,441,416	345,973	24.0 %
Purchased Prof & Tech Serv			
0320 - Professional - Educational Services	10,768	747	6.9 %
0330 - Professional Employee Training and Development	46,260	9,161	19.8 %
0340 - Other Professional Services	97,955	15,186	15.5 %
0345 - Business Services	400,000	163,334	40.8 %
0350 - Technical Services	80,000	21,718	27.1 %
Total Purchased Professional & Technical Services	634,983	210,146	33.1 %
Purchased Property Services			
0410 - Utility Services	130,000	32,611	25.1 %
0430 - Repairs & Maintenance Services	65,828	18,661	28.3 %
0433 - Custodial Services	95,000	22,859	24.1 %
0440 - Rentals	4,000	2,036	50.9 %
0441 - Rental of Land & Buildings	1,500	5,000	333.3 %
0442 - Rental of Equipment & Vehicles	9,000	1,314	14.6 %

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

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

0450 - Construction Services	150,000	0	0.0 %
0490 - Other Purchased Property Services	60,715	13,685	22.5 %
Total Purchased Property Services	516,043	96,167	18.6 %
Other Purchased Services			
0513 - Student Transportation Services - Commercial	12,500	2,367	18.9 %
0517 - Student Overnight Trips/Field Trips	30,000	13,098	43.7 %
0518 - Student Day Trips/Field Trips (includes Admission Charges)	30,000	1,160	3.9 %
0521 - Property Insurance	45,000	42,876	95.3 %
0530 - Communication (Telephone & Other)	12,000	3,831	31.9 %
0540 - Advertising	5,000	0	0.0 %
0580 - Travel/Per Diem	200,000	453	0.2 %
Total Other Purchased Services	334,500	63,785	19.1 %
Supplies & Materials			
0610 - General Supplies	313,867	75,877	24.2 %
0610-001 - Furniture and Fixtures (not capitalized)	450,000	395,318	87.8 %
0622 - Electricity	0	6,867	0.0 %
0630 - Food	140,000	41,927	29.9 %
0641 - Textbooks	4,800	6,013	125.3 %
0644 - Library Books	9,000	4,336	48.2 %
0650 - Supplies - Technology Related	68,658	66,285	96.5 %
0670 - Software	59,500	38,993	65.5 %
0680 - Maintenance Supplies and Materials	35,000	5,912	16.9 %
Total Supplies & Materials	1,080,825	641,528	59.4 %
Property			
0730 - Equipment	200,000	0	0.0 %
0733 - Capitalized Furniture and Fixtures	30,000	0	0.0 %
Total Property	230,000	0	0.0 %
Debt Services & Miscellaneous			
0810 - Dues and Fees	30,000	25,014	83.4 %
0830 - Interest	382,813	195,387	51.0 %
0840 - Redemption of Principal	455,000	455,000	100.0 %
Total Debt Services & Miscellaneous	867,813	675,401	77.8 %
Total Expenses	10,331,905	3,387,872	32.8 %
Total Net Income	246,624	165,065	66.9 %

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

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

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North Davis Preparatory Academy Board Meeting Minutes Wednesday, October 4, 2023

Location: Elementary Library, 1765 W. Hill Field Rd., Layton, UT 84041

In Attendance: Maggie Arave, Monte Poll, Dale Pfister, Clint Heiner

Excused: Rita Brock

Others in Attendance: Tyler O'Brien, Ryan Robinson, Dawn Kawaguchi



VISION:

North Davis Preparatory Academy students develop a love of learning, experience high academic achievement, and enjoy high bi-literate proficiency.

BOARD CONSTITUTION:

- ★ We will Govern, not Manage. We will set the direction and goals for the school, but we will not micromanage the day to day administration of the school.
- ★ We will speak with "One Voice". We will recognize that our authority is only valid as a group and not as individuals. We will not use our position on the Board to promote our own personal agendas.
- ★ We will make the Spanish language a key element of our school.
- ★ We will make decisions that will keep NDPA financially stable.
- ★ We will review our Charter before making any dramatic changes to school policy.

MINUTES

6:06 PM – INTRODUCTORY ITEMS

- Welcome and Roll Call – Monte Poll
- Pledge of Allegiance – Dale
- School Vision – Maggie
- Board Constitution – Clint

There was no **PUBLIC COMMENT**.

REPORTS

- **Administration**
 - State of the School – Ryan Robinson reported on the state of the school.
 - ✓ Student Achievement

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

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

- ★ Update on curriculum implementation – We are having Curriculum, Pedagogy and Relationships (CPR) meetings weekly with each team to make sure that they are understanding the curriculum, that they have the materials that they need, and if they have any questions about the implementation. Implementing a new curriculum takes time and can be stressful. However, we are on our way.
 - ★ ATSI/ELP “grades” – The State has designated schools who aren’t in proficient in a specific area (8 disaggregated areas) as TSI. NDPA is currently in this category. Ryan and Courtney have developed targeted plans to make adequate progress working towards proficiency. We have our new curriculum which has an ELL component and have hired a full time ELL coordinator which should help. The Early Learning Plan (ELP) has five areas that the state looks at for proficiency. We passed each area but one by only 1% below the State growth goal.
 - ★ We made our first visit to a DLI school which was very successful. Our students presented their projects to their students all in Spanish. Jose Manual continues to be a part of the program by participating from Spain via Zoom.
- ✓ Trust in School
- ★ Review of Survey Results for Back to School and uniforms.
 - ★ NDPA was spotlighted in the September ISA Newsletter with our annual International Film Festival.
 - ★ Fall Fiesta – We will do a better job of inviting the board next year. It was a great turn out with music, bounce houses, vendors and food trucks. Due to weather, we moved in the cultural dancing and activities inside so most people didn’t know we had these extra events. We are waiting to get the numbers back from the food trucks but we wouldn’t be surprised if we had at least 1,000 people.
- ✓ Retention of Students
- ★ October 1 was 972. We are looking at ways to increase our enrollment. We may hire an outside company to do marketing to help us with enrollment.
- ✓ Compliance
- ★ Amended Bullying & Hazing Admin. Procedures – Ryan reviewed the amended Bullying and Hazing administrative procedures. These are legislative driven which includes notifying a parent or guardian about possible suicide in conjunction with the bullying as well as providing a parent or guardian with suicide prevention materials and resources.
 - ★ Amended Student Conduct & Discipline Admin. Procedures – Ryan reviewed the amended Student Conduct and Discipline Admin Procedures including clarifying and becoming more specific and terminology.

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- ✓ Update on Communication Procedures – There was a discussion on how the Board communication procedures are working, the increasing need to include DCFS in their student matters, possibility getting a resource officer or sharing the cost with other charter schools, and the school’s liability. **ACTION ITEM:** The board would like to have Platte to look more into this and bring recommendations for Ryan.

➤ **Board of Directors**

- Financial Review – Clint Heiner stated that there was a discussion on a petty cash account balance that Tyler will talk to Ryan about tomorrow at their meeting. Clint recommends moving it over to the PTIF. Clint turned the time over to Tyler. Tyler reviewed the financials as of August 31st. He pointed out a couple of things. Under the accounts receivable section, the final COVID funds have been drawn down and those funds were spent in the prior year. Tyler also mentioned that the furniture and technology purchases that are high right now but are not of a concern. The furniture purchased last year was spread into both last year and this year’s budget.

CONSENT ITEMS

- August 2, 2023 Board Meeting Minutes – There was no further discussion. **Monte Poll made a motion to approve the consent items. The votes were as follows:**

Monte Poll – Aye

Maggie Arave – Aye

Clint Heiner – Aye

Dale Pfister – Aye

Motion passed unanimously.

VOTING ITEMS

- Amend 9th Grade Study Abroad Trip – Ryan Robinson stated that things have become more expensive for this trip even from when we approved it last meeting. After discussing this in the preboard meeting, we will not be increasing the student cost (fee) for the trip, but the board will approve the increase of the trip as well as their contribution. The increase will be \$300 more per person for roughly 50 students and then next year we will adjust the fee schedule.
- LEA-Specific Educator License(s) – Ryan Robinson stated that this is something we do every year for teachers who don’t currently have the credentials to teach a particular subject or going through a program to get their license. Most of the teachers here are Spanish teachers who are in the DLI program.
- Snow Removal Rate Sheet – Ryan Robinson recommends continuing our agreement with Extreme Green for snow removal. The rate sheets are attached and have not increased. There was a discussion on the recently added fuel charge.
- Amended Electronic Resources Policy (Admin. Procedures) – Ryan Robinson stated that we have an Electronic Resources Policy and a separate Internet Safety Policy. We are combining both which means we will need to rescind the current Internet Safety Policy and approve the amended Electronic Resources Policy. We have combined them into one

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policy so that they are easier to manage. It also includes student and staff acceptable use information which is new. This policy also has an accompanying administrative procedure.

- Rescind the Internet Safety Policy – There was no further discussion. See Amended Electronic Resources Policy for discussion and vote.
- Amended Attendance Policy (Admin. Procedures) – Ryan Robinson reviewed the amended Attendance Policy and administrative procedures. The policy isn't required to be reviewed annual but regularly.
- Amended Fee Waiver Policy – Ryan Robinson reviewed the amended Fee Waiver Policy. It makes sure that we aren't charging families for things that the school should maintain and provide. They also removed the provision to allow schools to charge for all-day kindergarten since it is now fully funded. There was a brief discussion about FAPE.

Monte Poll made a motion to the following:

- **Approve to amend the 9th Grade Spain Study Abroad Trip from not to exceed \$197,000 to not to exceed to not to exceed \$220,000;**
- **Approve the requests for an LEA-specific educator license for the teachers as follows:**
 - ✓ **Johanna Borba – Elementary License;**
 - ✓ **Naomi Campbell – Secondary License with a College & Career Awareness & Digital Literacy endorsement and a Family & Consumer Science Essential endorsement;**
 - ✓ **Pablo Canteli Vigon – Secondary License with a Dual Immersion endorsement and Spanish endorsement;**
 - ✓ **Kathryn Connolly – Secondary License with a Math Level 4 Secondary Math endorsement;**
 - ✓ **Sonia DePedro – Dual Immersion endorsement;**
 - ✓ **Lindsay Lovell – Secondary License with a Math Level 4 Secondary Math endorsement and a Business & Marketing (CTE/General) endorsement**
 - ✓ **Toni Loera – Elementary License;**
 - ✓ **Jose Mendez – Dual Immersion endorsement and a Spanish endorsement; and**
 - ✓ **Marielcira Parra de Arocha – Secondary License with a Dual Immersion endorsement and a Spanish Endorsement all for a period of 3-years.**
- **Approve the Extreme Green's snow removal rates of \$365 per push for the Elementary, \$525 per push for the Jr high, approve the accompanied fuel surcharge rate sheet and allow the Principal to accept on behalf of the School;**
- **Rescind the Internet Safety Policy so that it can be added to the Electronic Resources Policy & Administrative Procedures and approve the amended Electronic Resources Policy;**
- **Approve the Amended Attendance Policy; and**
- **Approve the Amended Fee Waiver Policy.**

The votes were as follows:

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Monte Poll – Aye
Maggie Arave – Aye
Clint Heiner – Aye
Dale Pfister – Aye
Motion passed unanimously.

DISCUSSION ITEMS

- *Calendaring Items* – Monte Poll
- Holiday Social – November 1st
 - Next PreBoard Meeting – November 14th @ 1 p.m.
 - Next Board Meeting – December 6th
 - NCSC24 Boston, MA – June 30 – July 3

7:06 PM – Monte Poll made a motion to enter a CLOSED SESSION to discuss the character, professional competence, or physical or mental health of an individual pursuant to Utah Code 52-4-205(1)(a) in the elementary library. The roll votes were as follows:

Monte Poll – Aye
Maggie Arave – Aye
Clint Heiner – Aye
Dale Pfister – Aye

Motion passed unanimously.

7:15 PM – Monte Poll made a motion to exit the CLOSED SESSION and ADJOURN. The votes were as follows:

Monte Poll – Aye
Maggie Arave – Aye
Clint Heiner – Aye
Dale Pfister – Aye

Motion passed unanimously.

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**North Davis Preparatory Academy
Board of Directors
Closed Session Statement
Wednesday, October 4, 2023**

Location: Elementary Library, 1765 W. Hill Field Rd., Layton, UT 84041



CLOSED SESSION SWORN STATEMENT:

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

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

Signed on the 4th day of October, 2023.

Monte Poll

Monte Poll
Board Chair

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NDPA Board of Director's Meeting Wednesday, December 6, 2023

Action Item: *PTIF Board Resolution*

Issue:

The Utah Office of the State Treasurer has a PTIF account management system that streamlines administration of the School's PTIF account. The online system requires approval of a board resolution authorizing at least two individuals to serve as administrators of the school's PTIF accounts.

Background:

The Utah Public Treasurers' Investment Fund (PTIF) is available to state and government entities as a short-term cash investment vehicle. Because the PTIF invests only in securities authorized by the Utah Money Management Act and provides a high degree of liquidity, the School utilizes the PTIF to safely invest its surplus funds.

The online system allows the Board's designee to authorize individuals to make changes to its PTIF account, such as: add/delete users, open/close accounts, add/delete/change bank accounts tied to PTIF accounts, and complete various forms associated with these changes.

In an effort to segregate duties, Academica recommends authorizing a board member (such as your Financial Coordinator), the School Director/Principal and AW's Controller (Cathie Hurst) to serve as PTIF account administrators. Because Cathie will not be an authorized "user" that access and/or transact with PTIF accounts, this will provide an extra level of separation.

As positions change and/or people move on, the PTIF Resolution must be re-approved naming the authorized personnel.

Recommendation:

It is recommended that the board approve the PTIF Resolution.

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1. Certification of Authorized Individuals

I, Monte Poll (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 Davis Preparatory Academy (Name of Legal Entity). Please list at least two individuals.

Name	Title	Email	Signature(s)
Ryan Robinson	Principal	rrobinson@northdavis	
Clint Heiner	Board Financial Coordinator	cheiner@northdavispr	
Cathie Hurst	AW Controller	cathie@academicawe	

The authority of the named individuals to act on behalf of North Davis Preparatory Academy (Name of Legal Entity) shall remain in full force and effect until written revocation from North Davis Preparatory Aca (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 6 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.

Signature	Date	Printed Name	Title
		Monte Poll	Board President

STATE OF UTAH)
)
COUNTY OF _____)

Subscribed and sworn to me on this 6 day of December, 2023, by Monte Poll (Name), as Board President (Title) of North Davis Preparatory Academy (Name of Entity), proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

(seal) Signature _____

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NDPA Board of Director's Meeting Wednesday, December 6, 2023

Action Item: *Update Check Signers for Zions Operating Account*

Issue:

The School needs to update the signers on the Zions operating account.

Background:

When there is a change with Board Members or the Director of the School, the Board should update the signers on the Zions operating account. This hasn't been done since Kristin Ellinkowski was the Board Chair so we want to update our records.

In an effort to not have to bring this to the board every time there is a change with a check signer, we would recommend approving the signers as their positions instead of people. That way, when there is a change, we can just have a new signature card be signed by the people in their new positions. It is recommended that the following people be put on as check signers for the operating account.

- Board Chair*
- Board Financial Coordinator*
- Jed Stevenson (AW)
- Sheldon Killpack (AW)

**These positions signatures will be used on the checks generated from IntAcct.*

Recommendation:

It is recommended that the Board approve the Board Chair, Board Financial Coordinator, Jed Stevenson and Sheldon Killpack as check signers for the Zions operating account.

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NDPA Board of Director's Meeting Wednesday, December 6, 2023

Action Item: *Awarding IFB for Cultural Gym Decor*

Issue

Awarding a IFB for cultural gym decor

Background

The administration has been looking for creative ways to bring the Spain culture to the school. Recently, they brought the idea of culture banners to install in both gyms. The administration posted an IFB on their website and invite three vendors to apply. Of those three vendors, Bigfoot Grafix was the only one who sent us a bid. Since we only had one vendor respond, we will award the IFB for cultural gym décor to Bigfoot Grafix.

Recommendation

It is recommended that the Board award the IFB purchase of cultural gym décor to Bigfoot Grafix not to exceed \$125,000.

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2740 Industrial Dr
Ogden, UT 84401
(801) 668-9791

ESTIMATE

EST-16299

Bigfoot Grafix

Payment Terms: Cash Customer

DESCRIPTION: Gymnasium Graphics

Bill To: North Davis Preparatory Academy
1765 W Hill Field Road
Layton, UT 84041
US

Pickup At: Bigfoot Grafix
2740 Industrial Dr
Ogden, UT 84401
US

Requested By: Ammon Campbell

Salesperson: Wayne Scadlock

Email: ACampbell@northdavisprep.org

Email: waynes@bigfootgrafix.com

PRODUCTS	QTY	UNIT PRICE	TOTALS
1 Side Walls - 1107"x379" 1.1 3M 8624 / 8520 Matte - Concrete - Part Qty: 1 Width: 1107.00" Height: 380.00" - Install Required?: YES	2	\$27,746.00	\$55,492.00
2 End Wall Stage Side Walls - 180"x379" 2.1 3M 8624 / 8520 Matte - Concrete - Part Qty: 1 Width: 180.00" Height: 379.00"	2	\$4,500.00	\$9,000.00
3 Above Stage section - 362"x112" 3.1 3M 8624 / 8520 Matte - Concrete - Part Qty: 1 Width: 362.00" Height: 112.00"	1	\$2,674.00	\$2,674.00
4 Far end wall - 721"x379" 4.1 3M 8624 / 8520 Matte - Concrete - Part Qty: 1 Width: 721.00" Height: 379.00"	1	\$18,027.00	\$18,027.00
5 Installation 5.1 Installation - Part Qty: 1	1	\$30,384.00	\$30,384.00
6 Lift cost for high ceilings per day 6.1 Manually entered - Lift for 32' ceilings per day Part Qty: 1	1	\$450.00	\$450.00
7 Design Costs per hour	1	\$75.00	\$75.00

Subtotal:	\$116,102.00
Taxes:	\$6,209.12
Grand Total:	\$122,311.12

Signature: _____ Date: _____

Physical Address: 2740 Industrial Dr. Ogden, UT 84401



2740 Industrial Dr
 Ogden, UT 84401
 (801) 668-9791

ESTIMATE

EST-16303

Bigfoot Grafix

Payment Terms: Cash Customer

DESCRIPTION: Elementary Banners

Bill To: North Davis Preparatory Academy
 1765 W Hill Field Road
 Layton, UT 84041
 US

Pickup At: Bigfoot Grafix
 2740 Industrial Dr
 Ogden, UT 84401
 US

Requested By: Erinne Roundy
 Email: erinne.roundy@gmail.com

Salesperson: Wayne Scadlock
 Email: waynes@bigfootgrafix.com

PRODUCTS	QTY	UNIT PRICE	TOTALS
1 Banner Example	1	\$1,350.00	\$1,350.00
1.1 18oz Vinyl - Part Qty: 1 Width: 360.00" Height: 144.00" Sides: 1 - Install Required?: YES			
2 Banner Example 2	1	\$450.00	\$450.00
2.1 18oz Vinyl - Part Qty: 1 Width: 180.00" Height: 96.00" Sides: 1			
3 install	1	\$75.00	\$75.00
3.1 Installation - Part Qty: 1			

Subtotal: \$1,875.00
 Taxes: \$130.50
 Grand Total: \$2,005.50

Signature: _____ Date: _____

Physical Address: 2740 Industrial Dr. Ogden, UT 84401

NDPA Board of Director's Meeting Wednesday, December 6, 2023

Action Item: *Jr. High and Elementary Gym Divider Curtain Project*

Item

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

Background

Within both buildings we often find that the multi-use gym becomes an area with competing or conflicting activities, such as indoor recess due to foul weather and serving lunch. With the ability to section off half the gym we will be able to facilitate both activities safely and without a conflict of space.

We have received two bids and would like to go with ADP LEMCO for \$31,830. There is a \$1,000 discount on each curtain if we order both curtains at the same time – which is the plan. We will also need some electrical work done prior to the installation of the curtains. That work has not been bid out yet, but we don't anticipate it being over \$5k but recommending a \$10k cushion to be safe.

The school lunch program has obtained approval from the state to use surplus funds to help fund half of the total cost.

Recommendation

It is recommended that the Board approve the Gym Curtain Divider Project not to exceed \$40,000.

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



13702 S 200 W B9
 Draper, UT 84020
 Phone #(801) 280-4000

GENERAL BID

Date	QUOTE #
11/21/2023	15618

PROJECT NAME:
ACADEMICA WEST
290 NORTH FLINT STREET SUITE A
KAYSVILLE, UT 84037

LOCATION:
NORTH DAVIS PREPARATORY ACADEMY
1765 W HILL FIELD ROAD
LAYTON, UT 84041

PROJECT MANAGER

SCHYLER SOMMER	SSOMMER@ADPLEMCO.COM
----------------	----------------------

THIS BID IS LIMITED TO ITEMS, SIZES, QUANTITIES, AND SPECIFICATIONS ON THIS QUOTE ONLY AND IS BASED ON ADP LEMCO PRODUCTS UNLESS OTHERWISE SPECIFIED HEREIN. IF THERE ARE ANY DISCREPANCIES PLEASE CONTACT ESTIMATOR FOR A REVISED PRICE

SECTIONS	ADDENDA
LEAD TIME	CONTRACTOR LICENSE
4-6	

Qty	Description	Rate	Total
1	6200 ROLL UP GYM DIVIDER CURTAIN - NORTH DAVIS PREP 23' 2" H X 46' W DIRECT ATTACHMENT DROP STRUCTURE TO AVOID HVAC 8' H VINYL INCLUDES FREIGHT AND INSTALL	16,590.00	16,590.00
1	6200 ROLL UP GYM DIVIDER CURTAIN - NORTH DAVIS PREP PRIMARY 22' 2" H X 50' W DIRECT ATTACHMENT 8' H VINYL INCLUDES FREIGHT AND INSTALL	15,240.00	15,240.00
IF BOTH CURTAINS ARE ORDERED AT THE SAME TIME DEDUCT \$1,000 PER CURTAIN FOR FREIGHT SAVINGS EXCLUSIONS: 1. SALES AND USE TAX 2. ALL ELECTRICAL AND CONTROL WIRING 3. FLOOR PROTECTION (IF REQUIRED)			

Total \$31,830.00

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NDPA Board of Director's Meeting Wednesday, December 6, 2023

Action Item: *Amend 2023-2024 Sex Ed Instruction Committee*

Issue:

According to the current Sex Education Instruction administrative procedures, the School's Board of Directors will review and approve the membership of the committee on or before August 1 each year.

Background:

According to the administrative procedures, the Principal will establish a curriculum materials review committee composed of parents, school employees, and others selected by the Principal. If possible, the committee will also include health professionals and school health educators. The committee will have at least as many parents as school employees.

The administration would like to amend the sex education instruction committee for the 2023-2024 school year to consist of the following positions:

- Principal (Ryan Robinson)
- Health Teacher (Noal Loertscher)
- School Nurse (Elizabeth Davies)
- Parent Board Member (Clint Heiner)
- (2) Parents of current students

Recommendation:

It is recommended that the board approve the 2023-2024 Sex Ed Instruction Committee as follows: Principal, Health Teacher, Counselor, School Nurse, a Parent Board Member, and two parents of current students.

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NDPA Board of Director's Meeting Wednesday, December 6, 2023

Action Item: *Amend Selection & Purchase of Instructional Materials Policy*

Issue:

The school needs to amend its Selection & Purchase of Instructional Materials Policy.

Background:

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).

Recommendation:

It is recommended that the Board approve the amended Selection, Approval & Purchase of Instructional Materials Policy including the name change to include "Approval" in the policy name.

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North Davis Preparatory Academy

Selection, Approval, & Purchase of Instructional Materials Policy



PURPOSE

The purpose of this policy is to establish the parameters by which North Davis Preparatory 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.~~ For purposes of this policy, 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 Principal ~~Adoption~~

The Board of Directors (the “Board”) delegates to the School Principal 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 Principal 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 Principal shall review the Utah State Board of Education recommended instructional materials (RIMs), but the Principal is not required to select RIMs if there are other instructional materials available that meet the criteria set forth in this policy.~~provide for:~~

- ~~(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 Principal 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 Principal 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 Principal 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 Procurement, 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 Principal 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 Principal 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 Principal 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 Principal 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 Principal or the Board, as applicable, has discretion as to how to include such parents in this process.

NDPA Board of Director's Meeting Wednesday, December 6, 2023

Action Item: *Rescind Learner Validated Program Policy*

Issue:

The Board needs to approve all policies that are rescinded.

Background:

During the Covid-19 pandemic, and specifically during the 20-21 and 21-22 school year, the school received permission from the Utah State Charter School Board to implement a learner validated program (e.g., an online learning program, blended learning program, etc.). Many schools were implementing these types of online or blended (hybrid) learning programs because of the pandemic, and one of the requirements to do such programs was to adopt a Learner Validated Program Policy. However, the school's permission to operate such online or blended programs ended after the 21-22 school year. So, this policy no longer applies and should be rescinded to avoid any confusion.

Recommendation:

It is recommended that the Board rescind the Learner Validated Program Policy.

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

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

North Davis Preparatory Academy Learner Validated Program Policy



PURPOSE

The Board of Directors of North Davis Preparatory Academy (the “School”) adopts this policy to apply in the event the School implements an online learning program, blended learning program, or personal, competency-based learning program (collectively referred to as a “learner validated program”) for the 2020-2021 and/or 2021-2022 school year. The Board is adopting this policy to help the School be able to provide a quality education to all of its students in the wake of the COVID-19 pandemic. This policy complements the School’s Attendance Policy.

POLICY

In 2020, the School received approval from the Utah State Charter School Board to so implement a learner validated program during the 2020-2021 and/or 2021-2022 school year. If the School elects to implement such a program during one or both of those school years, the School shall follow all applicable laws related to the program, including Utah Administrative Code Rules R277-419 and R277-607.

Consistent with R277-419, the School’s Principal shall establish administrative procedures that designate a learner validated enrollment measurement to document the learner validated membership or enrollment status for each student that is enrolled in a learner validated program at the School. The continuing enrollment measurement established by the Principal may include some or all of the following components, in addition to other components, as determined by the Principal:

- (a) A minimum student login or teacher contact requirement;
- (b) Required periodic contact with a licensed educator;
- (c) A minimum hourly requirement, per day or per week, when students are engaged in coursework; or
- (d) Required timelines for a student to provide or demonstrate completed assignments, coursework, or progress toward academic goals.

The Director’s administrative procedures shall also address:

- (a) How attendance for students in a learner validated program at the School will be entered and where educators will document the learner validated program attendance within their student information system; and
- (b) The conditions under which the School will mark a student in a learner validated program at the School truant (i.e., absent for half a school day or more).

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

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

The School shall document the enrollment status of each student in a learner validated program at the School in compliance with this policy and the Principal's administrative procedures at least once every ten consecutive school days.

The School shall also appropriately adjust and update student membership records in the School's student information system for participating students that did not meet the learner validated enrollment measurement. The School shall withdraw a student in a learner validated program at the School from membership in the School if:

- (a) The School has not personally engaged with the student during the prior ten consecutive school days; or
- (b) The student has had ten consecutive school days of unexcused absences.

When a student in a learner validated program at the School has an unexcused absence, the School will notify the student's parent/guardian in the same manner as outlined in the School's Attendance Policy.

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NDPA Board of Director's Meeting Wednesday, December 6, 2023

Action Item: *Rescind Reuse & Disposal of Textbooks Policy*

Issue:

The Board needs to approve all policies that are rescinded.

Background:

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 and *the accompanying administrative procedures*.

Recommendation:

It is recommended that the Board rescind the Reuse & Disposal of Textbooks Policy.

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North Davis Preparatory Academy Reuse & Disposal of Textbooks Policy



PURPOSE

The purpose of this policy is to help ensure North Davis Preparatory 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 Principal 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 Principal 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.

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