



LEADERSHIP  
LEARNING  
ACADEMY

# Board Meeting Packet

## BOARD MISSION STATEMENT

*It is the mission of the Board to make the academic growth and achievement of students the focus of Leadership Learning Academy. This is accomplished through modeling the school Charter of principled and inspired leadership. The Board will govern not manage. It will act in a manner that maintains financial stability. It will speak and act with a unified voice.*

# December 13, 2023

**Leadership Learning Academy  
Board Meeting Agenda  
Monday, December 13, 2023**



**Location:** LLA Ogden Campus, 1111 2nd Street, Ogden, UT 84404

**Zoom Link:** <https://us02web.zoom.us/j/86069691074?from=addon>

**Meeting ID:** 860 6969 1074

**Mobile:** (669) 900-9128

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

**MISSION:** Our mission is to provide an educational experience that empowers individuals to become leaders who embody integrity, respect, and resilience and value community. Through our Flight Crews, we foster personal growth, challenge individuals to positively impact the world, and cultivate lifelong learning.

**VISION:** At **Leadership Learning Academy**, we embrace The Flyer Creed, creating a thriving school community where everyone learns, grows, and serves with compassion and unity.

## **Agenda**

### **2023-2024 Strategic School Plan**

Schoolwide Unity & Collaboration “We Are CREW!”

Teacher & Staff Development

Fiscal Responsibility

Continue Growth & Maintain Literacy Proficiency

### **4:00 PM – CALL TO ORDER**

- Welcome by Terry Capener
- Board Mission
- School Mission
- School Vision

### **PUBLIC COMMENT (Items Not on the Agenda – Limit 3 Minutes)**

### **REPORTS**

- Eide Bailly
  - Review FY23 Financial Statement – Ken Jeppesen
- Administration
  - State of the School – Jared Buckley
- Board of Directors

**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.

- [Review Financials](#) – Jimmy Sunlight
- Board Facilities Committee Update – Jimmy & Chuma
- Atlas Tower Update – Brandon Fairbanks
- [Review Board Calendar](#) – Terry Capener

## CONSENT ITEMS

- [October 16, 2023 Board Meeting Minutes](#)
- [November 13, 2023 Electronic Board Meeting Minutes](#)

## VOTING ITEMS

- [PTIF Resolution](#) – Dawn Benke
- [Security Camera System](#) – Jared Buckley
- [Safety & Security Window Film](#) – Jared Buckley
- [Amended Parent Compact](#) – Jared Buckley
- [Amended Wellness Policy](#) – Jared Buckley
- [Amended Selection & Purchase of Instructional Materials Policy](#) – Brandon Fairbanks
- [Rescind Learner Validated Program Policy](#) – Brandon Fairbanks
- [Rescind Reuse & Disposal of Textbooks Policy](#) – Brandon Fairbanks

## OTHER BUSINESS ITEMS

- Calendaring Items – Terry Capener
  - Next Pre-Board Meeting – January 8<sup>th</sup>
  - Next Board Meeting – January 22<sup>nd</sup> @ AW
  - NCSC2 Boston, MA – June 30 – July 3

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

## ADJOURN

**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 29, 2023

The Board of Directors  
Leadership Learning Academy  
100 W 2675 N  
Layton, Utah 84041

We have audited the financial statements of Leadership Learning Academy as of and for the year ended June 30, 2023, and have issued our report thereon dated November 29, 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* and our Compliance Audit under the Uniform Guidance**

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 and to express an opinion on whether Leadership Learning Academy, Inc. complied with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on Leadership Learning Academy, Inc.'s major federal program. Our audit of the financial statements and major program compliance does not relieve you or management of your 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 Leadership Learning Academy, Inc. solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of Leadership Learning Academy, Inc.'s major federal program compliance, is to express an opinion on the compliance for Leadership Learning Academy, Inc.'s major federal program based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the Leadership Learning Academy, Inc.'s internal control over compliance.

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

We have provided our 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 29, 2023. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated November 29, 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 Leadership Learning Academy, Inc. 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 significant accounting estimates were identified.

#### *Financial Statement Disclosures*

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

### **Significant Difficulties Encountered during the Audit**

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

## **Uncorrected and Corrected Misstatements**

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

## **Disagreements with Management**

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

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

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

## **Representations Requested from Management**

We have requested certain written representations from management which are included in the management representation letter dated November 29, 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 Leadership Learning Academy, Inc., 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 conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Leadership Learning Academy, Inc.'s auditors.

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

*Eide Bailly LLP*

Ogden, Utah



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June 30, 2023

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## Independent Auditor's Report

The Board of Directors  
Leadership Learning 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 Leadership Learning Academy, Inc. (the School) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

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

#### ***Basis for Opinions***

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### ***Required Supplementary Information***

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

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 29, 2023, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.



Ogden, Utah  
November 29, 2023

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

## **FINANCIAL HIGHLIGHTS**

During fiscal year 2023, the School had steady enrollment. The Utah legislature increased the Weighted Pupil Unit (WPU) funding by 6% and Local Replacement funding by 7%. The School has an involved Board of Directors and a Director that are very fiscally responsible and active in monitoring resources and spending. Each of these factors lead to a fiscally sound year.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

### **Government-Wide Financial Statements (GWFS)**

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

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

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

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

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

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

### **Fund Financial Statements**

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

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

### **Governmental Funds**

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

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

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

### **Notes**

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

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

### Government-Wide Financial Analysis

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

	2023	2022
<b>Assets</b>		
Current and other assets	\$ 5,940,272	\$ 5,208,709
Capital assets	<u>13,761,553</u>	<u>14,119,614</u>
Total assets	<u><u>\$ 19,701,825</u></u>	<u><u>\$ 19,328,323</u></u>
<b>Liabilities</b>		
Current and other liabilities	\$ 523,442	\$ 687,405
Long-term liabilities	<u>16,316,232</u>	<u>16,643,197</u>
Total liabilities	<u>16,839,674</u>	<u>17,330,602</u>
<b>Net Position</b>		
Net investment in capital assets	(2,554,679)	(2,516,990)
Restricted	2,621,392	2,491,842
Unrestricted	<u>2,478,023</u>	<u>2,022,869</u>
Total net position	<u><u>\$ 2,544,736</u></u>	<u><u>\$ 1,997,721</u></u>

A portion of the School's net position is the investment in capital assets (i.e., buildings, land, furniture and equipment, computer hardware 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 97% of its governmental activities for the year ended June 30, 2023. The School had total revenue of \$10,087,714 and total expenses of \$9,540,699 during the year ended June 30, 2023. The School had an increase in net position of \$547,015 during the year ended June 30, 2023. This increase in net position was a result of several factors including additional one-time fundings for capital technology and professional time and efficient and effective budgeting and monitoring of finances by the Director and Board of Directors.

	<u>2023</u>	<u>2022</u>	<u>Change</u>
Revenue			
Program revenue			
State and federal aid	\$ 9,752,908	\$ 9,262,279	\$ 490,629
Charges for services	100,196	4,908	95,288
Operating grants and contributions	18,630	10,508	8,122
Other local revenue	<u>215,980</u>	<u>112,651</u>	<u>103,329</u>
Total revenue	<u>10,087,714</u>	<u>9,390,346</u>	<u>697,368</u>
Expenses			
Instructional	4,810,472	4,584,303	226,169
Support services			
Students	639,770	519,288	120,482
Staff assistance	378,877	120,903	257,974
General	45	-	45
School administration	1,128,555	1,176,910	(48,355)
Central services	410,545	365,856	44,689
Operation and maintenance of facilities	814,320	883,314	(68,994)
Transportation	17,197	10,032	7,165
School food services	534,533	579,703	(45,170)
Facilities acquisition and construction services	58,044	-	58,044
Interest and other costs	<u>748,341</u>	<u>759,088</u>	<u>(10,747)</u>
Total expenses	<u>9,540,699</u>	<u>8,999,397</u>	<u>541,302</u>
Change in Net Position	<u>\$ 547,015</u>	<u>\$ 390,949</u>	<u>\$ 156,066</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 \$5,164,219, which is an increase of \$577,283 from the prior year. Additional funding and good fiscal monitoring attribute to the increase in the general fund balance.

Expenditures for general School purposes totaled \$9,510,430, which is an increase of \$497,851 from the prior year. The increase is due to additional federal funding being spent to remedy the learning loss that occurred due to the pandemic.

General fund salaries totaled \$4,647,620, while the associated fringe benefits of retirement, social security, unemployment, workers compensation, health, dental, and vision added \$1,435,587 to arrive at 64% 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 \$60,862 less than the amended budget. This is due to conservative budgeting.

### **Capital Assets**

The School has invested \$15,929,210 in a wide range of capital assets, but primarily in land and buildings. The total accumulated depreciation on these assets amounts to \$2,167,657. There were capital asset additions of \$31,663 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 bonds payable with the finance authority totaling \$15,640,000, bond premium totaling \$676,232, and bears interest at 5.0%. The bonds mature in 2050. The School is required to meet certain covenants for its bonds, including debt coverage and cash available as defined by their bonds payable agreement. 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 100 W 2675 N, Layton, Utah 84041, or by phone at 801-593-9552.



Leadership Learning Academy  
Statement of Net Position  
June 30, 2023

	<u>Governmental Activities</u>
Assets	
Cash and investments	\$ 2,893,911
Restricted cash and investments	1,484,395
State receivables	81,091
Federal receivables	1,043,073
Lease receivable	326,194
Other receivables	6,345
Prepaid expenses	105,263
Capital assets (not subject to depreciation)	1,891,391
Capital assets (net of accumulated depreciation)	<u>11,870,162</u>
Total assets	<u>19,701,825</u>
Liabilities	
Accounts payable	708
Accrued liabilities	457,930
Accrued interest	64,804
Long-term liabilities	
Due within one year - bonds payable	290,000
Due in more than one year - bonds payable	<u>16,026,232</u>
Total liabilities	<u>16,839,674</u>
Deferred Inflows of Resources	
Lease	<u>317,415</u>
Net Position	
Net investment in capital assets	(2,554,679)
Restricted for	
Special education	886,374
Food service	250,440
Educator professional time	183
Debt service	1,484,395
Unrestricted	<u>2,478,023</u>
Total net position	<u>\$ 2,544,736</u>

# Leadership Learning 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	\$ 4,810,472	\$ -	\$ 6,023,792	\$ 1,213,320
Support services				
Students	639,770	-	-	(639,770)
Staff assistance	378,877	-	-	(378,877)
General	45	-	-	(45)
School administration	1,128,555	-	-	(1,128,555)
Central services	410,545	-	-	(410,545)
Operation and maintenance of facilities	814,320	-	-	(814,320)
Transportation	17,197	-	-	(17,197)
School food services	534,533	100,196	330,080	(104,257)
Facilities acquisition and construction services	58,044	-	-	(58,044)
Interest and other costs	748,341	-	-	(748,341)
Total governmental activities	<u>\$ 9,540,699</u>	<u>\$ 100,196</u>	<u>\$ 6,353,872</u>	<u>(3,086,631)</u>
General Revenue				
Grants and contributions not restricted to specific programs				
State aid				3,417,666
Local revenue				63,079
Interest earnings				129,121
Lease revenue				13,801
Lease interest revenue				9,979
Total general revenue				<u>3,633,646</u>
Change in Net Position				547,015
Net Position, Beginning of Year				<u>1,997,721</u>
Net Position, End of Year				<u>\$ 2,544,736</u>

Leadership Learning Academy  
Balance Sheet – Governmental Funds  
June 30, 2023

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Assets

Cash and investments	\$ 2,893,911
Restricted cash and investments	1,484,395
State receivables	81,091
Federal receivables	1,043,073
Lease receivable	326,194
Other receivables	6,345
Prepaid expenses	<u>105,263</u>
 Total assets	 <u><u>\$ 5,940,272</u></u>

Liabilities and Fund Balance

Liabilities

Accounts payable	\$ 708
Accrued liabilities	<u>457,930</u>
 Total liabilities	 <u>458,638</u>

Deferred Inflows of Resources

Lease	<u>317,415</u>
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Fund Balance

Nonspendable	
Prepaid expenses	105,263
Restricted for	
Special education	886,374
Food service	250,440
Educator professional time	183
Debt service	1,484,395
Unassigned	<u>2,437,564</u>
 Total fund balance	 <u>5,164,219</u>
	<u><u>\$ 5,940,272</u></u>

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

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Total Fund Balance - Governmental Funds \$ 5,164,219

The cost of capital assets (land, buildings, furniture and equipment, computer hardware, 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	15,929,210	
Depreciation expense to date	<u>(2,167,657)</u>	
		13,761,553

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	(16,316,232)	
Accrued interest	<u>(64,804)</u>	
		<u>(16,381,036)</u>

Net Position		\$ <u><u>2,544,736</u></u>
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Leadership Learning Academy  
Statement of Revenue, Expenditures, and Changes in Fund Balance – Governmental Funds  
Year Ended June 30, 2023

	<u>General</u>
Revenue	
State aid	\$ 8,385,560
Federal aid	1,367,353
Earnings on investments	129,121
School fees	47,027
School lunch sales	100,196
Rental income	23,780
Other local sources	34,676
	<u>10,087,713</u>
Total revenue	<u>10,087,713</u>
Expenditures	
Instructional	<u>4,810,472</u>
Support services	
Students	639,770
Staff assistance	378,877
General	45
School administration	1,128,555
Central services	410,545
Operation and maintenance of facilities	424,596
Transportation	17,197
Facilities acquisition and construction services	58,044
	<u>3,057,629</u>
Total support services	<u>3,057,629</u>
Non-instructional	
School food services program	534,533
Capital outlay	31,663
	<u>566,196</u>
Total non-instructional	<u>566,196</u>
Debt service	
Principal	286,593
Interest and other costs	789,540
	<u>1,076,133</u>
Total debt service	<u>1,076,133</u>
Total expenditures	<u>9,510,430</u>
Net Change in Fund Balance	577,283
Fund Balance, Beginning of Year	<u>4,586,936</u>
Fund Balance, End of Year	<u><u>\$ 5,164,219</u></u>

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

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Total Net Change in Fund Balance - Governmental Funds	\$	577,283
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Amounts reported for governmental activities in the statement of activities are different because:

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

Capital outlay	31,663		
Depreciation expense	(389,724)		
			(358,061)

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 note and bonds payable principal	286,593		
Amortization of bonds premium	40,371		
Change in accrued interest	829		
			327,793

Change in Net Position of Governmental Activities	\$	547,015
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**Note 1 - Summary of Significant Accounting Policies**

Leadership Learning Academy (the School) was formed in 2011 and is a nonprofit institution organized under the nonprofit corporation laws of the State of Utah. The School is a tuition-free public charter elementary school. They offer a research-based model to challenge students to become confident learners and leaders. The School services students in kindergarten through 6<sup>th</sup> grade on campuses in Layton and Ogden. The School provides the following activities: education, encompassing instruction, student and staff support activities, and facilities maintenance and operation. Supporting services include general and administrative services which are overall entity-related administrative costs.

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

**Financial Reporting Entity**

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

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

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

**Governmental Funds**

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

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

**Measurement Focus and Basis of Accounting****Government-Wide Financial Statements (GWFS)**

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

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

**Program Revenue**

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

**Fund Financial Statements****Governmental Funds**

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



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

**Revenue**

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

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

**Expenditures**

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

**Restricted Cash and Investments**

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

**Investments**

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

**Receivables**

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

**Estimates**

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

**Capital Assets**

Capital assets are recorded at historical cost and depreciated over their estimated useful lives (excluding salvage value). Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Estimated useful lives are management's estimate of how long the asset is expected to meet service demands. The School's capitalization threshold is \$1,500. The cost of normal maintenance and repairs not adding to the value of the asset or materially extending asset lives are not capitalized. Straight-line depreciation is used based on the following estimated useful lives:

Buildings	39 years
Furniture and equipment	7 years
Computer hardware	5 years
Capital improvements	20 years

#### **Lease Receivable – Lessor**

The School, as a lessor, recognizes a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions for leases held as investments, certain regulated leases, short-term leases, and leases that transfer ownership of the underlying asset. The lease receivable is measured at the present value of the lease payments expected to be received during the lease term. The deferred inflow of resources should be measured as the value of the lease receivable in addition to any payments received at or before the commencement of the lease term that relate to future periods.

#### **Deferred Inflows**

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time.

#### **Long-Term Liabilities**

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

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

### **Restricted Net Position**

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

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

Imposed by law through constitutional provisions or enabling legislation.

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

### **Fund Balances of Fund Financial Statements**

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

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

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

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

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

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

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

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

### Grants and Other Intergovernmental Revenue

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

### Note 2 - Cash and Investments

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

Cash			
Insured		\$	311,236
Uninsured and not collateralized			<u>759,819</u>
Total balance of deposits		\$	<u><u>1,071,055</u></u>
	<u>Rating</u>	<u>Fair Value</u>	<u>Investment Maturities</u>
Investments			
PTIF	Unrated	<u>\$ 3,307,251</u>	Less than 1 year
Total cash and investments		<u><u>\$ 4,378,306</u></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	\$ 3,307,251	\$ -	\$ 3,307,251	\$ -

**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	<u>\$ 1,891,391</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,891,391</u>
Capital assets being depreciated				
Buildings	13,740,605	-	-	13,740,605
Furniture and equipment	191,799	18,681	(61,683)	148,797
Computer hardware	33,627	-	-	33,627
Capital improvements	<u>101,808</u>	<u>12,982</u>	<u>-</u>	<u>114,790</u>
Total capital assets being depreciated	<u>14,067,839</u>	<u>31,663</u>	<u>(61,683)</u>	<u>14,037,819</u>
Less accumulated depreciation for				
Buildings	(1,699,052)	(352,323)	-	(2,051,375)
Furniture and equipment	(127,197)	(24,936)	61,683	(90,450)
Computer hardware	(8,277)	(6,725)	-	(15,002)
Capital improvements	<u>(5,090)</u>	<u>(5,740)</u>	<u>-</u>	<u>(10,830)</u>
Total accumulated depreciation	<u>(1,839,616)</u>	<u>(389,724)</u>	<u>61,683</u>	<u>(2,167,657)</u>
Total capital assets, subject to depreciation	<u>12,228,223</u>	<u>(358,061)</u>	<u>-</u>	<u>11,870,162</u>
Total capital assets, net	<u>\$ 14,119,614</u>	<u>\$ (358,061)</u>	<u>\$ -</u>	<u>\$ 13,761,553</u>

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

**Note 4 - Long-Term Liabilities**

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

	Balance at June 30, 2022	Additions	Retirements	Balance at June 30, 2023	Due Within One Year
Note payable	\$ 6,593	\$ -	\$ (6,593)	\$ -	\$ -
Bonds payable	15,920,000	-	(280,000)	15,640,000	290,000
Bond premium	716,604	-	(40,372)	676,232	-
	<u>\$ 16,643,197</u>	<u>\$ -</u>	<u>\$ (326,965)</u>	<u>\$ 16,316,232</u>	<u>\$ 290,000</u>

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

Bonds issued by the Utah Charter School Finance Authority with an original issue amount of \$16,525,000 of Series 2019A bonds and \$100,000 of Series 2019B bonds. The bonds bear a beginning interest rate of 3.5% for the first year then 5.0% for each year thereafter and mature in June 2050. The bonds requires semi-annual payments of principal and interest. The proceeds were used toward the purchase of a building. The School is required to meet certain covenants including debt coverage and cash available as defined by their bonds payable agreement.

\$ 15,640,000

Bond premium, net

676,232

\$ 16,316,232

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

Years Ending	Principal	Interest	Total
2024	\$ 290,000	\$ 777,650	\$ 1,067,650
2025	300,000	767,500	1,067,500
2026	315,000	752,500	1,067,500
2027	330,000	736,750	1,066,750
2028	350,000	720,250	1,070,250
2029-2033	2,015,000	3,322,000	5,337,000
2034-2038	2,575,000	2,765,000	5,340,000
2039-2043	3,290,000	2,053,500	5,343,500
2044-2048	4,190,000	1,145,000	5,335,000
2049-2050	1,985,000	150,000	2,135,000
Total	<u>\$ 15,640,000</u>	<u>\$ 13,190,150</u>	<u>\$ 28,830,150</u>



**Note 5 - Lease Receivable**

During the current fiscal year, the School entered into an agreement to lease a portion of its land to another entity for a cellphone tower. The lease is for a period of 20 years beginning August 2022, and the School receives monthly payments of \$1,500 increasing 3% annually.

During the fiscal year, the School recognized \$13,801 in lease revenue and \$9,979 in interest revenue related to this agreement. At June 30, 2023, the School recorded \$326,194 in a lease receivable and \$317,415 in deferred inflows of resources, which will be recognized on a straight-line basis as revenue over the term of lease. The School used an interest rate of 3.64% based on the treasury rate for the applicable period.

**Note 6 - Concentrations**

The School's principal source of support is state and federal-based support revenue. For the year ended June 30, 2023, these funding sources accounted for approximately 83% and 14%, respectively, of all revenue.

**Note 7 - 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 does not match employee contributions.



Required Supplementary Information  
June 30, 2023

## Leadership Learning Academy

# Leadership Learning Academy

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

Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget- Positive (Negative)
Revenue				
State aid	\$ 9,062,550	\$ 8,255,318	\$ 8,385,560	\$ 130,242
Federal aid	600,982	1,146,919	1,367,353	220,434
Earnings on investments	10,000	121,000	129,121	8,121
School fees	40,000	44,969	47,027	2,058
School lunch sales	132,100	94,500	100,196	5,696
Rental income	-	7,500	23,780	16,280
Other local sources	36,500	34,201	34,676	475
Total revenue	9,882,132	9,704,407	10,087,713	383,306
Expenditures				
Instructional	5,928,880	5,150,247	4,810,472	339,775
Support services				
Students	595,503	674,747	639,770	34,977
Staff assistance	25,777	201,448	378,877	(177,429)
General	-	-	45	(45)
School administration	798,540	923,594	1,128,555	(204,961)
Central services	451,750	449,075	410,545	38,530
Operation and maintenance of facilities	439,627	548,991	424,596	124,395
Transportation	5,000	19,197	17,197	2,000
Facilities acquisition and construction services	-	26,244	58,044	(31,800)
Total support services	2,316,197	2,843,296	3,057,629	(214,333)
Non-instructional				
School food services program	449,816	472,021	534,533	(62,512)
Capital outlay	-	31,663	31,663	-
Total non-instructional	449,816	503,684	566,196	(62,512)
Debt service				
Principal	287,000	286,604	286,593	11
Interest	778,100	787,461	789,540	(2,079)
Total debt service	1,065,100	1,074,065	1,076,133	(2,068)
Total expenditures	9,759,993	9,571,292	9,510,430	60,862
Net Change in Fund Balance	\$ 122,139	\$ 133,115	\$ 577,283	\$ 444,168

**Note 1 - Basis of Budgeting**

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

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



Supplementary Report in Compliance with  
*Government Auditing Standards*, Federal  
Awards Reports in Accordance with Uniform  
Guidance, State of Utah Legal Compliance  
Report as Required by the *State Compliance  
Audit Guide*

June 30, 2023

Leadership Learning 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  
Leadership Learning 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 Leadership Learning 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 29, 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.

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

Ogden, Utah  
November 29, 2023



**Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance**

The Board of Directors  
Leadership Learning Academy  
Layton, Utah

**Report on Compliance for the Major Federal Program**

***Opinion on the Major Federal Program***

We have audited Leadership Learning Academy's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Leadership Learning Academy's major federal program for the year ended June 30, 2023. Leadership Learning Academy's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Leadership Learning Academy complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2023.

***Basis for Opinion on the Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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



### ***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

### ***Report on Internal Control over Compliance***

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

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

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

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

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

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

Ogden, Utah  
November 29, 2023

Leadership Learning Academy  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Expenditures
<u>U.S. Department of Education</u>			
Passed Through the Utah State Office of Education:			
Special Education Cluster			
Special Education Grants to States	84.027	H027A210059	\$ 181,161
Special Education Preschool Grants	84.173	H173A210092	4,930
Total Special Education Cluster			<u>186,091</u>
Title I Grants to Local Educational Agencies	84.010	S010A210044	144,946
Title IIA Improving Teacher Quality 222FT	84.367	S367A210042	17,783
Title IV Student Support and Academic Enrichment	84.424	S424A180046	11,965
Education Stabilization Funds			
COVID-19 Governors Emergency Education Relief II	84.425C	S425C210031	29,320
COVID-19 Elementary and Secondary School Education Relief II	84.425D	S425D200032	443,147
COVID-19 Elementary and Secondary School Education Relief III	84.425D	S425U210032	204,022
Total Education Stabilization Funds			<u>676,489</u>
Total U.S. Department of Education			<u>1,037,274</u>
<u>U.S. Department of Agriculture</u>			
Passed Through Utah State Office of Education:			
Child Nutrition Cluster			
National School Lunch Program	10.555	226UT311N1099	47,454
School Breakfast	10.553	216UT311N1099	320,560
Total Child Nutrition Cluster			<u>368,014</u>
Total U.S. Department of Agriculture			<u>368,014</u>
Total Federal Financial Assistance			<u>\$ 1,405,288</u>

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Leadership Learning Academy (the School) under programs of the federal government for the year ended June 30, 2023. The information is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Leadership Learning Academy, it is not intended to and does not present the financial position, changes in net position, or changes in fund balance of Leadership Learning Academy.

**Note 2 - Summary of Significant Accounting Policies**

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

**Note 3 - Indirect Cost Rate**

The School has not elected to use the 10% de minimis cost rate.

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**Section I – Summary of Auditor’s Results**

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**FINANCIAL STATEMENTS**

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

**FEDERAL AWARDS**

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

**Identification of major programs:**

<u>Name of Federal Program or Cluster</u>	<u>Federal Financial Assistance Listing</u>
COVID-19 Governors Emergency Education Relief II	84.425C
COVID-19 Elementary & Secondary School Emergency Relief II	84.425D
COVID-19 Elementary & Secondary School Emergency Relief III	84.425D
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

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**Section II – Financial Statement Findings**

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**None**

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**Section III – Federal Award Findings and Questioned Costs**

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**None**



**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  
Leadership Learning Academy  
Layton, Utah

**Report on Compliance**

We have audited Leadership Learning 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 cursive script that reads "Eide Bailly LLP".

Ogden, Utah  
November 29, 2023

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## Leadership Learning Academy Statement of Activities

Created on December 12, 2023

For Prior Month

Reporting Book:

ACCRUAL

As of Date:

12/12/2023

	Annual June 30, 2024	Year-to-Date November 30, 2023	
	Budget	Actual	% of Budget
<b>Net Income</b>			
Income			
Revenue From Local Sources	248,475	132,277	53.2 %
Revenue From State Sources	8,804,617	4,048,258	46.0 %
Revenue From Federal Sources	1,161,367	113,336	9.8 %
Total Income	10,214,459	4,293,871	42.0 %
Expenses			
Instruction/Salaries	5,004,259	1,668,261	33.3 %
Employee Benefits	1,511,870	473,958	31.3 %
Purchased Prof & Tech Serv	798,000	345,266	43.3 %
Purchased Property Services	500,500	177,644	35.5 %
Other Purchased Services	192,800	69,133	35.9 %
Supplies & Materials	916,100	473,713	51.7 %
Property	31,075	(10,990)	(35.4) %
Debt Services & Miscellaneous	1,085,644	12,795	1.2 %
Total Expenses	10,040,248	3,209,779	32.0 %
<b>Total Net Income</b>	<b>174,211</b>	<b>1,084,092</b>	<b>622.3 %</b>

**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.

**Leadership Learning Academy  
Statement of Financial Position  
Created on December 12, 2023  
For Prior Month**

Reporting Book:  
As of Date:

ACCRUAL  
12/12/2023

	<b>Period Ending 11/30/2023</b>	<b>Period Ending 11/30/2022</b>
	<b>Actual</b>	<b>Actual</b>
<b>Assets &amp; Other Debits</b>		
Current Assets		
Operating Cash		
Cash		
8111-03i-001 - LLA ZB OP	2,340,125	1,980,079
8112-03i-001 - Zlons Bank - Petty - LLA	748	7,574
Total Cash	2,340,873	1,987,653
Investments		
8120-03I-001 - PTIF - LLA Facility	480,292	457,044
8120-03I-002 - PTIF - LLA Surplus	1,446,552	1,376,536
Total Investments	1,926,844	1,833,580
Operating Cash	4,267,717	3,821,233
Accounts Receivables	331,725	5,215
Other Current Assets	30	0
Total Current Assets	4,599,472	3,826,448
Restricted Cash	1,995,578	1,888,375
Net Assets		
Fixed Assets	15,929,211	15,959,231
Depreciation	(2,167,658)	(1,839,617)
Total Net Assets	13,761,553	14,119,614
Other Debits	(676,232)	(716,603)
<b>Total Assets &amp; Other Debits</b>	<b>19,680,371</b>	<b>19,117,834</b>
<b>Liabilities &amp; Fund Equity</b>		
Current Liabilities	29,324	188,536
Long-Term Liabilities	15,640,000	15,926,593
Other Credits	317,415	0
Fund Balance	2,544,736	1,997,722
Net Income	1,148,896	1,004,983
<b>Total Liabilities &amp; Fund Equity</b>	<b>19,680,371</b>	<b>19,117,834</b>

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## Board of Directors 2023-2024 Calendar

July 2023	August 2023	September 2023
<ul style="list-style-type: none"> <li>Update Lead Director Evaluation to reflect current goals [Dawn]</li> <li>Submit New Budget (Plus any additional budget amendments)</li> </ul>	<ul style="list-style-type: none"> <li>Early Learning Plan</li> <li>6<sup>th</sup> Grade Trip Approval</li> <li>Review Snow Removal Service Contract</li> <li>PTIF Balance Report</li> <li>Restricted Funding Report</li> <li>2<sup>nd</sup> Quarterly Report Due Aug 15* (Financial Statement &amp; Enrollment)</li> </ul>	<ul style="list-style-type: none"> <li>Create Teacher Survey on Admin</li> </ul>
October 2023	November 2023	December 2023
<ul style="list-style-type: none"> <li>Winter Bonus Discussion</li> <li>Returning Bonuses for Ogden Campus</li> <li>Building Evaluation [Kirk]</li> <li>Send out Teacher Survey</li> <li>Prior Years Financial &amp; Student Membership Audits</li> </ul>	<ul style="list-style-type: none"> <li>Holiday Social</li> <li>Annual PTIF Recommendations</li> <li>Start 2024-2025 School Fee Schedule Development</li> <li>Mid-Year Evaluation Prep</li> <li>Report on Teacher Survey</li> <li>Prep for Investor Call</li> <li>3<sup>rd</sup> Quarterly Report Due Nov 15* (Financial Statement &amp; Enrollment)</li> </ul>	<ul style="list-style-type: none"> <li>1<sup>st</sup> PUBLIC VIEWING: 2024-2025 School Fee Schedule</li> <li>Audit Review [Eide Bailly]</li> <li>Winter Retreat Planning</li> <li>Start 2024-2025 School Calendar Development</li> <li>Mid-Year Lead Director Evaluation</li> <li>Annual Investor Call</li> </ul>
January 2024	February 2024	March 2024
<ul style="list-style-type: none"> <li>WINTER RETREAT</li> <li>2024-2025 School Calendar</li> <li>2024-2025 School Fee Schedule</li> <li>Re-Approve Fee Waiver Policy</li> <li>2<sup>nd</sup> PUBLIC VIEWING: 2024-2025 School Fee Schedule</li> <li>REMINDER: Fraud Risk Online Training [Dawn]</li> </ul>	<ul style="list-style-type: none"> <li>Policy Review</li> <li>PTIF Balance Report</li> <li>Restricted Funding Report</li> <li>Start Curriculum Public Viewing</li> <li>SLT Training Assurance</li> <li>4<sup>th</sup> Quarterly Report Due Feb 15* (Financial Statement &amp; Enrollment)</li> </ul>	<ul style="list-style-type: none"> <li>School LAND Trust Plan</li> <li>Discuss Board Vacancies – if any</li> <li>Start 2024-2025 School Year Budget Development</li> <li>Facility/Maintenance Decisions</li> <li>Review Landscaping Service Contract</li> </ul>
April 2024	May 2024	June 2024
<ul style="list-style-type: none"> <li>2024-2025 Parent Handbook (if major changes)</li> <li>Retreat Planning</li> <li>Start Gathering Director Evaluation Data</li> <li>AW Evaluation</li> <li>Create Parent Survey</li> </ul>	<ul style="list-style-type: none"> <li>RETREAT [Strategic Planning]</li> <li>Annual Service Banquet</li> <li>Audit Engagement Letter</li> <li>TSSA Plan</li> <li>Strategic School Planning</li> <li>Review D&amp;O and Building Insurance Policy</li> <li>Board Self Evaluation</li> <li>Director EOY Bonuses Discussion</li> <li>Start on the Director Salary &amp; Benefits Discussion</li> <li>Lead Director Evaluation</li> <li>Send out Parent Survey</li> <li>1<sup>st</sup> Quarterly Report Due May 15* (Financial Statement &amp; Enrollment)</li> </ul>	<ul style="list-style-type: none"> <li>2024-2025 Annual Budget</li> <li>2023-2024 Final Amended Budget</li> <li>2024-2025 Sex Ed Committee Membership</li> <li>Ratify Board Terms &amp; Officers</li> <li>Mental Health Screening Determination</li> <li>Liability Insurance Contract/Annual Payment</li> <li>Set 2024-2025 Meeting Schedule</li> <li>Assessment Data Review</li> <li>Annual Policies Review</li> <li>Annual Open &amp; Public Meetings Act Training</li> <li>Review Board Communication Guidelines</li> <li>Sign Board Member Agreement</li> <li>Exit Survey Results</li> <li>Report on Parent Survey</li> </ul>

### Color Key

Socials	Action Items	Discussion Items	Trainings	Evaluations	Surveys	Bond Covenants <small>*Signature Required</small>
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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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# Leadership Learning Academy Board Meeting Minutes

**Monday, October 16, 2023**

**Location:** Lagoon, 375 North Lagoon Dr, Farmington, UT 84025



**In Attendance:** Terry Capener, Jimmy Sunlight, Deb Hansen, Chuma Uzoh, David Gray

**Others in Attendance:** Jared Buckley, Brandon Fairbanks, Dawn Kawaguchi, Janey Stoddard, Kirk Blake, Dawn Benke [via Zoom]

**MISSION:** Our mission is to provide an educational experience that empowers individuals to become leaders who embody integrity, respect, and resilience and value community. Through our Flight Crews, we foster personal growth, challenge individuals to positively impact the world, and cultivate lifelong learning.

**VISION:** At **Leadership Learning Academy**, we embrace The Flyer Creed, creating a thriving school community where everyone learns, grows, and serves with compassion and unity.

## Minutes

### 2023-2024 Strategic School Plan

Schoolwide Unity & Collaboration “We Are CREW!”

Teacher & Staff Development

Fiscal Responsibility

Continue Growth & Maintain Literacy Proficiency

### 5:45 PM – CALL TO ORDER

- Welcome by Terry Capener
- School Mission – Chuma
- Board Mission – Deb
- School Vision – Jimmy

**There was no PUBLIC COMMENT.**

### REPORTS

#### ➤ Administration

- State of the School – Jared Buckley reviewed the state of the school broken down in the school’s values.
  - ✓ Community – We recently had our annual Fall Festival for both campuses. We invited some of the small businesses in each community to help offer support during this tough economy to set up booths. In Ogden, we had

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SwiftFix Bike Mobile Shop repair 27 bikes so that the kids can ride their bikes to the botanical gardens.

- ✓ Respect – Flight Crew meetings are being held daily but we focus on respect every Thursday. Content covered has included: how to be a respectful active listener in school and with peers, how to be respectful when serving others by offering to helping small or big ways, how to respect our classroom materials and supplies by being organized, which helps create a positive learning environment for our classroom community, and how to be a respectful friend. Each of these lessons on respect are delivered through a meaningful activity in our Circle Up time.
- ✓ Integrity – We are teaching integrity lessons in our flight crew on Wednesdays.
- ✓ Resilience – We are implementing many new changes for this year for our teachers and students. Moving to one classroom for all subjects has been a positive change. However, change is hard and that's where resilience comes into play with our teachers and students.
- ✓ CREW – Crew has gotten off to a great start. Every morning we have Flight Crews for a 20-minute community building which many students are saying this is the best part of their day. Melissa writes five-day crew lessons for all teachers to implement into their Flight Crews each week.
- ✓ 6<sup>th</sup> Grade Crews – All 6<sup>th</sup> graders will have CREW responsibilities. In the past, there were only 7-8 students that were a part of the student service council. Students who would never get involved in student service council are really stepping up. Jared will be meeting with parent next week to go over the 3 adventures/trips that the students will be able to participate in. Jared discussed the budget, leadership opportunities, semantics, focus of the trip,
- ✓ Teacher and Staff Development – We continue to work on Teacher development.
- ✓ Fiscal Responsibility – Our enrollment is currently at 897. We are moving our lottery for next year sooner to compete against other schools.
- ✓ Continued Growth and Maintain Literacy Proficiency – We have our BOY math and reading testing. All staff have been informed of our academic goals for the school and are excited to meet the challenge.
- ✓ October 1 – Our October 1 count was 500 at Layton and 398 at Ogden. Discussion on early learning center to help grow the Ogden campus. There was a discussion on more room for all day kindergarten. A committee was formed for a possible facilities expansion with Jimmy and Chuma to work with Kirk and Jared.
- ✓ Discussion on the model change and moving from 3 teachers to 1 teacher. Survey will be sent out to all stakeholders (parents, staff, & students) next week. Exhibit A is still on hold, but we still want to do it when it's available.
- ✓ Principal Message from Melissa for the board to read.

## ➤ Board of Directors

**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.

- Review Financials – Jimmy Sunlight reviewed the statement of activities and we are through 25% of the year as of September 30<sup>th</sup>. Areas highlighted were revenue from federal sources which is low due to only the CNP being reimbursed so far; instruction salaries and employee benefits are low due to agreements starting in August; purchased Prof & tech services is high due to the carpet that was replaced during the summer; purchased property services is high due to the insurance being a bit higher than budgeted; the supplies and materials are high due to the curriculum and software purchased over the summer; and the debt services are low because the debt payments are only made in December and June. Jimmy also reviewed the statement of financial position as of September 30<sup>th</sup>. Dawn B. explained the long-term liability is for the life of the cell tower lease. As payments come in, they will be recorded as revenue and the LT liability will decrease.
- Review Board Calendar – Terry Capener reviewed the board calendar and there were no changes made.

➤ **Academica West**

- Review Building Maintenance – Kirk Blake stated that the PTIF facilities account was very forward thinking to start saving for building maintenance when the school was new. Now, we are coming upon the ten-year mark and there are funds available to make these updates. Kirk reviewed the facilities schedule and costs. This year, we will be looking at the Layton campus and consider several replacements. Kirk also went over portables, the timeline, whether you want to lease or buy or just do a building expansion.

**6:40 PM – Jimmy Sunlight made a motion to take a BREAK. Chuma Uzoh seconded the motion. The votes were as follows:**

**Terry Capener – Aye  
Chuma Uzoh – Aye  
Jimmy Sunlight – Aye  
David Gray – Aye  
Deb Hansen – Aye**

**Motion passed unanimously.**

**7:16 PM – Deb Hansen made a motion to RECONVENE. Jimmy Sunlight seconded the motion. The votes were as follows:**

**Terry Capener – Aye  
Chuma Uzoh – Aye  
Jimmy Sunlight – Aye  
David Gray – Aye  
Deb Hansen – Aye**

**Motion passed unanimously.**

**ANNUAL BOARD TRAINING**

- Review Board Constitution & Evaluation/ Board Member Agreement\* – Terry Capener stated that the board should know what these items are and asked if there are any questions. Dawn K. passed out the Board Member Agreement out to the board to sign. Terry asked

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the board to read and sign if they were able to fulfill their duties then return back to Dawn K.

- Review Board Communication Guidelines – There was no further discussion. See above for discussion.
- Annual Open & Public Meetings Act Training\* – Brandon Fairbanks stated that the training is in the packet so if you read through it, you have already completed the training. However, he wanted to highlight a couple of things. Since Dawn K. is the one that actually keeps you in compliance, he asked her some questions. Within the last 24 hours, what have you had to do to comply with the OPMA? Posting the agenda on the PNW and at the location of this meeting (Lagoon) and just to keep consistency, she always posts the agenda at both campuses even if the board meeting is at one or the other. She also explained what she must do within the next 3 days which is to post the approved minutes, and the audio recording on the PNW. Within the next 30 days, she will post the draft minutes, and the meeting materials on the PNW. Brandon stated that even though the business is conducted in the public, it doesn't mean that the public can engage in the meeting and that a member of the public can be removed if they disrupt the meeting. There was a discussion on why you must identify an agenda item with reasonable specificity to let the public know what you are discussing. The last part of the training was that if you are caught violating the OPMA it is a class B misdemeanor. Dawn K. passed around an affirmation of training for the board members to sign for the records.
- Annual Policies, Plans & Procedures Training – Brandon Fairbanks reviewed the following:
  - FY23 Out of School Suspension & Expulsion Data – There isn't anything that stands out.
  - Arrest Reporting Policy – This is a friendly reminder that if you are arrested or convicted you must report it to Jared/Terry within 7 days.

## CONSENT ITEMS

- August 22, 2023 Board Meeting Minutes – There was no further discussion. **Jimmy Sunlight made a motion to approve the consent items. Deb Hansen seconded the motion. The votes were as follows:**

**Terry Capener – Aye**  
**Chuma Uzoh – Aye**  
**Jimmy Sunlight – Aye**  
**David Gray – Aye**  
**Deb Hansen – Aye**

**Motion passed unanimously.**

## VOTING ITEMS

- Layton Campus Snow Removal Rate Sheet – Jared Buckley stated that their landscape is done by Above All at the Layton campus but their snow removal rates were high. We have used Extreme Green in the past, so we want to continue using them for snow removal. They do include fuel charges. **Deb Hansen made a motion to approve Extreme Green's snow removal rates of \$300 per push at the Layton campus and approve the**

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accompanied fuel surcharge rate sheet. Chuma Uzoh seconded the motion. The votes were as follows:

Terry Capener – Aye  
Chuma Uzoh – Aye  
Jimmy Sunlight – Aye  
David Gray – Aye  
Deb Hansen – Aye

**Motion passed unanimously.**

- LEA-Specific Educator License(s)\* – Jared Buckley stated that we have a list of teachers that require an LEA-Specific Educator License. Some are renewals and some are new. **Chuma Uzoh made a motion to approve the request for an LEA-specific educator license for Ayesa Farani, Ashley Chavez, Ashlee Combe (Post), Baleigh Parker, Bailee Fluckiger, Nikisha Johnsen, Toni Nelson, Rebecca Reimann, all for an elementary license for a period of three years. David Gray seconded the motion. The votes were as follows:**

Terry Capener – Aye  
Chuma Uzoh – Aye  
Jimmy Sunlight – Aye  
David Gray – Aye  
Deb Hansen – Aye

**Motion passed unanimously.**

- Amend School Lunch Price for Adult Meals – Jared Buckley stated that all student meals in Ogden are free. We have a big audit coming up and we want to make sure that we are receiving the right reimbursement amount for the adult meals that match our price. We have to charge more than what the reimbursement for the cost of the student price. The students can't subsidize the adults. **David Gray made a motion to approve the adult meal prices to \$2.50 for breakfast and to \$4.50 for lunch. Jimmy Sunlight seconded the motion. The votes were as follows:**

Terry Capener – Aye  
Chuma Uzoh – Aye  
Jimmy Sunlight – Aye  
David Gray – Aye  
Deb Hansen – Aye

**Motion passed unanimously.**

- Amended Attendance Policy (Admin Procedures) – Brandon Fairbanks reviewed the amended Attendance Policy. The policy doesn't require an annual review only regularly review. All the specific requirements are included in the administrative procedures which are not required to be board approved.
- Amended Student Conduct & Discipline Policy – Brandon Fairbanks reviewed the amended Student Conduct and Discipline Policy. Most of the changes include definitions, element of the student conduct and discipline plan, and multiple disciplinary team and reintegration plan. Other minor revisions have also been made to the policy to make it more consistent with law and rule. **Jimmy Sunlight made a motion to approve the amended Attendance Policy and the amended Student Conduct and Discipline Policy. Deb Hansen seconded the motion. The votes were as follows:**

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**Terry Capener – Aye  
Chuma Uzoh – Aye  
Jimmy Sunlight – Aye  
David Gray – Aye  
Deb Hansen – Aye  
Motion passed unanimously.**

#### **OTHER BUSINESS ITEMS**

➤ *Calendaring Items* – Terry Capener

- Reschedule Holiday Social – November 6<sup>th</sup> changed to December 13<sup>th</sup> after the board meeting. Want to go to Union Grill again.
- **Next Pre-Board Meeting – November 20<sup>th</sup>**
- Next Board Meeting – December 4<sup>th</sup> @ Ogden Campus was rescheduled to December 13<sup>th</sup> at the Ogden Campus.
- NCSC2 Boston, MA – June 30 – July 3

**7:47 PM – Chuma Uzoh made a motion to enter a CLOSED SESSION to discuss an individual's character, professional competence, or physical or mental health pursuant to Utah Code 52-4-205(1)(a) at Lagoon. David Gray seconded the motion. The votes were as follows:**

**Terry Capener – Aye  
Chuma Uzoh – Aye  
David Gray – Aye  
Deb Hansen – Aye  
Jimmy Sunlight – Aye**

**Motion passed unanimously.**

**7:52 PM – Chuma Uzoh made a motion to exit the closed session and ADJOURN. David Gray seconded the motion. The votes were as follows:**

**Terry Capener – Aye  
Chuma Uzoh – Aye  
Jimmy Sunlight – Aye  
David Gray – Aye  
Deb Hansen – Aye**

**Motion passed unanimously.**

**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.

**Leadership Learning Academy  
Board of Directors  
Closed Session Statement  
Monday, October 16, 2023**

**Location:** Lagoon, 375 North Lagoon Dr, Farmington, UT 84025



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**CLOSED SESSION SWORN STATEMENT:**

*At a duly noticed public meeting held on the date listed above, the board of directors for LEADERSHIP LEARNING 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 16<sup>th</sup> day of October, 2023

  
**Terry Capener**  
Board Chair

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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.

[Back to Agenda](#)

# Leadership Learning Academy Electronic Board Meeting Minutes Monday, November 13, 2023



**Anchor Location:** Layton Campus, 100 W 2675 N, Layton, UT 84041

**In Attendance:** Terry Capener, Jimmy Sunlight, David Gray, Chuma Uzoh

**Excused:** Deb Hansen

**Others in Attendance:** Dawn Kawaguchi, Dawn Benke, Jared Buckley

**MISSION:** The mission of **Leadership Learning Academy** is to provide a unique, innovative teaching model to help students achieve a high degree of academic success while developing problem solving skills, independent learners, and future leaders in all our students.

**VISION:** **Leadership Learning Academy** uses an innovative and unique model to challenge our students to be confident and independent learners. Our students will learn to inspire others, achieve high academic success, and become personally accountable for themselves and their education; thus helping to lead our future.

## Minutes

### 2023-2024 Strategic School Plan

Schoolwide Unity & Collaboration “We Are CREW!”

Teacher & Staff Development

Fiscal Responsibility

Continue Growth & Maintain Literacy Proficiency

### 5:06 PM – CALL TO ORDER

- Welcome by Terry Capener
- School Mission – David
- School Vision – Jimmy
- Board Mission – Chuma

### VOTING ITEMS

- LEA-Specific Educator License – Jared Buckley stated that Faith Davis has started teaching at the Ogden campus and he is requesting an LEA-Specific License for her. **David Geay made a motion to approve the request for an LEA-specific educator license for Faith Davis for an elementary license for a period of three years. Jimmy Sunlight seconded the motion. The votes were as follows:**

**Terry Capener – Aye**

**Chuma Uzoh – Aye**

**Jimmy Sunlight – Aye**

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**David Gray – Aye**  
**Motion passed unanimously.**

**BUSINESS ITEMS**

- *Calendarizing Items* – Terry Capener
- Next Pre-Board Meeting – November 20<sup>th</sup>
  - Next Board Meeting – December 13<sup>th</sup> @ 4:00 p.m.

**5:10 PM – Jimmy Sunlight made a motion to ADJOURN. Chuma Uzoh seconded the motion.**  
**The roll call votes were as follows:**

**Terry Capener – Aye**  
**David Gray – Aye**  
**Jimmy Sunlight – Aye**  
**Chuma Uzoh – Aye**  
**Motion passed unanimously.**

**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.

## LLA Board of Directors' Meeting Wednesday, December 13, 2023

### Action Item: *PTIF Board Resolution*

#### **Issue:**

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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:**

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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 the Board Financial Coordinator, the School Lead Director 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:**

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It is recommended that the board approve the PTIF Resolution.

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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.



Office of the  
State Treasurer

Public Entity Resolution

**1. Certification of Authorized Individuals**

I, Terry Capener (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 Leadership Learning Academy (Name of Legal Entity). Please list at least two individuals.

Name	Title	Email	Signature(s)
Jimmy Sunlight	Board Financial Coordinator	jsunlight@llacharter.or	
Jared Buckley	LLA Lead Director	jbuckley@llacharter.or	
Cathie Hurst	AW Controller	cathie@academicawe.	

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

**2. Signature of Authorization**

I, the undersigned, Board President (Title) of the above named entity, do hereby certify that the forgoing is a true copy of a resolution adopted by the governing body for banking and investments of said entity on the 13 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
		Terry Capener	Board President

STATE OF UTAH )  
 )  
COUNTY OF \_\_\_\_\_ )

Subscribed and sworn to me on this 13 day of December, 2023, by  
Terry Capener (Name), as Board President (Title) of  
Leadership Learning Academy (Name of Entity), proved to me on the basis of  
satisfactory evidence to be the person(s) who appeared before me.

(seal) Signature \_\_\_\_\_

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

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## LLA Board of Director's Meeting Wednesday, December 13, 2023

### Action Item: *Security Camera System*

#### Issue:

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

#### Background:

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The School recently applied for a safety grant to target and enhance, a cohesive, multi-faceted approach to make our School a safer, more secure environment for all. LLA was awarded approximately \$1.2 million. This proposed upgrade of the Verkada Security System will significantly enhance both safety and security across our school by addressing existing vulnerabilities and adding robust preventative measures. The streamlined, unified security system will allow for faster, more efficient responses to incidents by linking surveillance, access control, and emergency alerts. This all-in-one solution will also enable real-time collaboration with law enforcement. We will be replacing our current systems at both campuses with Verkada.

Verkada doesn't sell directly to customers. You must go through a certified vendor. Because we have an existing agreement with ETS and they are certified vendor, we would like to purchase the Verkada system from ETS. The attached bids include the Verkada System with a 10-year license as well as an Audio Enhancement EPIC System.

- Quote CM-1647 Ogden Campus is \$598,981.50
- Quote CM-1648 Layton Campus is \$592,577.50

#### Recommendation:

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It is recommended that the Board approve the purchase of Verkada Security System from ETS not to exceed \$1,200,000.

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EMINENT TECHNICAL SOLUTIONS

1103 N 1600 W, Layton, UT 84041

932 E 00 S, Declo, ID 83323

833.758.7300

etscorp.com

# PROJECT QUOTE

CM-1647

## ISSUED TO

Leadership Learning Academy  
290 N Flint St  
Kaysville UT 84037

## DATE

9/6/2023

## EXPIRATION DATE

10/6/2023

## PROJECT DESCRIPTION

Ogden Verkada System with 10 Year License and Audio Enhancement EPIC System

## PROJECT MANAGER

Bilanzich, Jason D  
jason.bilanzich@etscorp.com

## DESCRIPTION

## QTY

## UNIT PRICE

## EXT PRICE

\*\*\* Scope of Work \*\*\*

### Alarm Systems

- Cutover system
- Install Licensing on system

### Access Control Systems (Qty.58)

- Install Door Access On the Following Doors

### Camera Systems (Qty.63)

- Install Cameras according to map locations

### Panic Buttons

- Install Wireless hubs (Qty.37)
- Install each classroom
- install in office

### Visitor Management System (Qty.1)

- Install Ipad on Receptions desk
- Install Printers behind desk

### Verkada System

- Review all names of devices with Admin
- Train admin on system
- Verkada devices come with a 10-year hardware warranty.

### Verkada software licenses include:

- Unlimited users and access across web and mobile platforms
- Unlimited cloud archiving of video clips
- Automatic firmware and cloud software updates
- Install EPIC System
- Install class room AE systems (Qty.26)
- Install paging units for gym, hallway and exterior (Qty.4)
- Install Claudia at front desk
- Setup and configure
- Train admin on system

## 01. Alarm System

1

18,520.00

18,520.00

- (Qty.1) 10-Year Standard Alarm License
- (Qty.1) BC82 Alarm Console
- (Qty.1) Cellular LIC-CEL-10Y
- (Qty.1) ACC-CEL-LTE
- (Qty.1) ACC-CON-STD-1
- Installation Labor

## 02. Access Control Doors

1

199,801.00

199,801.00

- (Qty.54) Door Access Cable
- (Qty.54) Door Hardware
- (Qty.58) Card Reader Mullion
- (Qty.4) AC62 16 Door Controller
- (Qty.58) 10-Year Door License
- Installation Labor



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## DATE

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## PROJECT DESCRIPTION

Ogden Verkada System with 10 Year License and Audio  
Enhancement EPIC System

## PROJECT MANAGER

Bilanzich, Jason D  
jason.bilanzich@etscorp.com

## DESCRIPTION

## QTY

## UNIT PRICE

## EXT PRICE

03. Cameras

1

226,193.00

226,193.00

- (Qty.43) Cat 6 Cable
- (Qty.5) CD62-E Outdoor Dome Camera, 128GB, 30 Days Max
- (Qty.13) CM42 Indoor Mini Dome Camera, 256GB, 30 Days Max
- (Qty.33) CF81-E Outdoor Fisheye Camera, 512GB, 30 Days Max
- (Qty. 3) CB62-E Outdoor Bullet Camera, 512GB, 30 Days Max
- (Qty. 4) CB62-TE Outdoor Bullet Camera, 512GB, 30 Days Max
- (Qty.5) CH52-E Outdoor Multisensor Camera, 1TB, 30 Days Max
- (Qty.5) Arm Mount ACC-MNT-2
- (Qty.5) Pendant Cap ACC-MNT-8
- (Qty.5) Corner Mount ACC-MNT-10
- (Qty.7) Square Junction Box Mount
- (Qty.5) Poe Injector
- (Qty.58) 10-Year Camera License
- (Qty.5) 10-Year Multisensor Camera License
- (Qty.2) 10-Year Viewing Station License
- (Qty.1) 48 port Switch
- Installation Labor

04. Panic button

1

15,205.00

15,205.00

- (Qty.1) Cat 6 CMP
- (Qty.1) BH61 Wireless Hub
- (Qty.37) BR33 Wireless Panic Button
- Installation

05. Visitor Management

1

27,415.00

27,415.00

- (Qty.1) Brother QL-820NWB Label Printer
- (Qty.2) Labels Brother QL-820NWB qty 200 white
- (Qty.1) 10.2 Inch Ipad 64GB
- (Qty.1) Ipad Stand
- (Qty.1) Verkada 10-Year Workplace License
- Installation

06. Doorbell

1

4,787.50

4,787.50

- (Qty.1) Cat 6 Cable
- (Qty.1) TD52 Video Intercom
- (Qty.1) 10-Year Intercom License
- (Qty.1) 10-Year Desk Station License
- Installation labor

07. EPIC Head End System

1

24,205.00

24,205.00

- EPIC Kiosk with Programming
- EPIC CLAUDIA - EPIC Front Office Media Player with Programming
- EPIC System Platform License
- SAFE System License
- UPS 425VA 6-Outlet 120V for use with EPIC Kiosk
- Custom Map Development Fee
- Engineering & Design Fee
- Administrator Training
- Enterprise Phone Programming Integration License
- Phone Programming
- Site Commissioning
- AE Head end units System Install

## ISSUED TO

Leadership Learning Academy  
 290 N Flint St  
 Kaysville UT 84037

## DATE

9/6/2023

## EXPIRATION DATE

10/6/2023

## PROJECT DESCRIPTION

Ogden Verkada System with 10 Year License and Audio Enhancement EPIC System

## PROJECT MANAGER

Bilanzich, Jason D  
 jason.bilanzich@etscorp.com

DESCRIPTION	QTY	UNIT PRICE	EXT PRICE
08. EPIC Zones	1	6,780.00	6,780.00
- (Qty.1) EPIC Common Zone Amplifier - (Qty.4) MS-300 Network Interface System including Programming - (Qty.4) 3.5 Aux Cable - Paging Zone installation - Setup and Configure			
09. EPIC Class Room Upgrade	1	13,150.00	13,150.00
- (Qty. 11) AE MS-300 - (Qty. 11) 3.5 Aux Cable - (Qty. 11) Wall Plate, WPA-502, PTT & Emergency Buttons w/ Ambient Mic, Decora Plate - AE Class Room install - Setup and Configure			
10. EPIC Class Room Audio System	1	59,220.00	59,220.00
- (Qty.18) Optimum Amplifier with Integrated XD Receiver with Programming - (Qty.18) Classroom Speaker, Ceiling, 1x2 Tile Replacement - (Qty.18) Wall Plate, WPA-502, PTT & Emergency Buttons w/ Ambient Mic, Decora Plate - (Qty.18) XD Teardrop Teacher Box - (Qty.18) Optimum-500 System Installation Wiring Kit - On site Commissioning - Installation of classrooms - Setup and Configure			
2. Access Control Doors	4	520.00	2,080.00
- (Qty.4) 18AH Backup Battery			
8. EPIC Head End System	1	1,625.00	1,625.00
- EPIC System Intercom Paging & Bells License			

## TERMS AND CONDITIONS

For equipment purchases, payment is due prior to work being completed. Project invoices will be Due Upon Receipt. Invoices not paid within terms will be subject to an interest charge of 18% per annum. If collection is required, the undersigned agrees to pay collection costs and reasonable attorney fees. Standard manufacturer's warranty applies to equipment unless otherwise stated. Sign and date below to accept this quote.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

<b>SUBTOTAL</b>	598,981.50
<b>SALES TAX</b>	0.00
<b>QUOTE TOTAL</b>	<b>598,981.50</b>

Thank you for considering ETS for your project. We are pleased to present you with a project quote for the services we will provide. The quote presented in this document includes a description of the services we will provide and the total project cost. We strive to take all factors into consideration to provide a fair and accurate quote for your project. If the project requires a change in materials or scope of work, ETS will produce a change order for your approval.

The following process will be followed by client or ETS if a change to this quote is required:

- A request to change or add to any part of the project must be made in writing and will be considered a 'Change Order' to the original project.
- If the Change Order will require a difference in the original project cost, an estimated amount will be provided to the Client for review and approval.
- The Client will confirm the Change Order via email response or signature on change order quote, and in doing so, it is agreed that the Client will pay any difference in cost illustrated in the change order once the project is completed and invoiced. If the Change Order requires some payment upfront, this will be noted.

If you have any questions or concerns about the project quote, please do not hesitate to contact us. We appreciate the opportunity to work with you and look forward to the possibility of partnering on this project.



EMINENT TECHNICAL SOLUTIONS

1103 N 1600 W, Layton, UT 84041

932 E 00 S, Declo, ID 83323

833.758.7300

etscorp.com

# PROJECT QUOTE

CM-1648

## ISSUED TO

Leadership Learning Academy  
290 N Flint St  
Kaysville UT 84037

## DATE

9/6/2023

## EXPIRATION DATE

10/6/2023

## PROJECT DESCRIPTION

Layton Verkada System with 10 Year License and Audio Enhancement EPIC System

## PROJECT MANAGER

Bilanzich, Jason D  
jason.bilanzich@etscorp.com

## DESCRIPTION

## QTY

## UNIT PRICE

## EXT PRICE

### \*\*\* Scope of Work \*\*\*

#### Alarm Systems

- Cutover system
- Install Licensing on system

#### Access Control Systems (Qty.55)

- Install Door Access On the Following Doors

#### Camera Systems (Qty.73)

- Install Cameras according to map locations

#### Panic Buttons

- Install Wireless hubs (Qty.32)
- Install each classroom
- install in office

#### Visitor Management System (Qty.1)

- Install Ipad on Receptions desk
- Install Printers behind desk

#### Verkada Doorbell

- Install doorbell and connect

#### Verkada System

- Review all names of devices with Admin
- Train admin on system
- Verkada devices come with a 10-year hardware warranty.

#### Verkada software licenses include:

- Unlimited users and access across web and mobile platforms
- Unlimited cloud archiving of video clips
- Automatic firmware and cloud software updates

#### - Install EPIC System

- Install class room AE systems (Qty.26)
- Install paging units for gym, hallway and exterior (Qty.4)
- Install Claudia at front desk
- Setup and configure
- Train admin on system

### 01. Alarm System

1

18,520.00

18,520.00

- (Qty.1) 10-Year Standard Alarm License
- (Qty.1) BC82 Alarm Console
- (Qty.1) Cellular LIC-CEL-10Y
- (Qty.1) ACC-CEL-LTE
- (Qty.1) ACC-CON-STD-1
- Installation Labor

### 02. Access Control Doors

1

187,700.00

187,700.00

- (Qty.50) Door Access Cable
- (Qty.50) Door Hardware
- (Qty.55) Card Reader Mullion
- (Qty.4) AC62 16 Door Controller
- (Qty.4) 18AH Backup Battery
- (Qty.55) 10-Year Door License
- Installation Labor



EMINENT TECHNICAL SOLUTIONS

1103 N 1600 W, Layton, UT 84041

932 E 00 S, Declo, ID 83323

833.758.7300

etscorp.com

# PROJECT QUOTE

CM-1648

## ISSUED TO

Leadership Learning Academy  
290 N Flint St  
Kaysville UT 84037

## DATE

9/6/2023

## EXPIRATION DATE

10/6/2023

## PROJECT DESCRIPTION

Layton Verkada System with 10 Year License and Audio Enhancement EPIC System

## PROJECT MANAGER

Bilanzich, Jason D  
jason.bilanzich@etscorp.com

DESCRIPTION	QTY	UNIT PRICE	EXT PRICE
03. Cameras	1	245,385.00	245,385.00
<ul style="list-style-type: none"> <li>- (Qty.36) Cat 6 Cable</li> <li>- (Qty.6) CD62-E Outdoor Dome Camera, 128GB, 30 Days Max</li> <li>- (Qty.25) CM42 Indoor Mini Dome Camera, 256GB, 30 Days Max</li> <li>- (Qty.29) CF81-E Outdoor Fisheye Camera, 512GB, 30 Days Max</li> <li>- (Qty. 4) CB62-E Outdoor Bullet Camera, 512GB, 30 Days Max</li> <li>- (Qty. 3) CB62-TE Outdoor Bullet Camera, 512GB, 30 Days Max</li> <li>- (Qty.6) CH52-E Outdoor Multisensor Camera, 1TB, 30 Days Max</li> <li>- (Qty.6) Arm Mount ACC-MNT-2</li> <li>- (Qty.6) Pendant Cap ACC-MNT-8</li> <li>- (Qty.6) Corner Mount ACC-MNT-10</li> <li>- (Qty.6) Square Junction Box Mount</li> <li>- (Qty.4) Poe Injector</li> <li>- (Qty.67) 10-Year Camera License</li> <li>- (Qty.6) 10-Year Multisensor Camera License</li> <li>- (Qty.2) 10-Year Viewing Station License</li> <li>- (Qty.1) 48 port Switch</li> <li>- Installation Labor</li> </ul>			
04. Panic button	1	13,660.00	13,660.00
<ul style="list-style-type: none"> <li>- (Qty.1) Cat 6 CMP</li> <li>- (Qty.1) BH61 Wireless Hub</li> <li>- (Qty.32) BR33 Wireless Panic Button</li> <li>- Installation</li> </ul>			
05. Visitor Management	1	27,415.00	27,415.00
<ul style="list-style-type: none"> <li>- (Qty.1) Brother QL-820NWB Label Printer</li> <li>- (Qty.2) Labels Brother QL-820NWB qty 200 white</li> <li>- (Qty.1) 10.2 Inch Ipad 64GB</li> <li>- (Qty.1) Ipad Stand</li> <li>- (Qty.1) Verkada 10-Year Workplace License</li> <li>- Installation</li> </ul>			
06. Doorbell	1	4,787.50	4,787.50
<ul style="list-style-type: none"> <li>- (Qty.1) Cat 6 Cable</li> <li>- (Qty.1) TD52 Video Intercom</li> <li>- (Qty.1) 10-Year Intercom License</li> <li>- (Qty.1) 10-Year Desk Station License</li> <li>- Installation labor</li> </ul>			
07. EPIC Head End System	1	24,310.00	24,310.00
<ul style="list-style-type: none"> <li>- EPIC Kiosk with Programming</li> <li>- EPIC CLAUDIA - EPIC Front Office Media Player with Programming</li> <li>- EPIC System Platform License</li> <li>- SAFE System License</li> <li>- EPIC System Intercom Paging &amp; Bells License</li> <li>- UPS 425VA 6-Outlet 120V for use with EPIC Kiosk</li> <li>- Custom Map Development Fee</li> <li>- Engineering &amp; Design Fee</li> <li>- Administrator Training</li> <li>- Enterprise Phone Programming Integration License</li> <li>- Site Commissioning</li> <li>- AE Head end units System Install</li> </ul>			



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## PROJECT DESCRIPTION

Layton Verkada System with 10 Year License and Audio Enhancement EPIC System

## PROJECT MANAGER

Bilanzich, Jason D  
jason.bilanzich@etscorp.com

DESCRIPTION	QTY	UNIT PRICE	EXT PRICE
07. EPIC Head End System07. EPIC Head End System - Phone Programming	16	95.00	1,520.00
08. EPIC Zones - (Qty.1) EPIC Common Zone Amplifier - (Qty.4) MS-300 Network Interface System including Programming - (Qty.4) 3.5 Aux Cable - Paging Zone installation - Setup and Configure	1	6,780.00	6,780.00
09. EPIC Class Room Upgrade - (Qty. 11) AE MS-300 - (Qty. 11) 3.5 Aux Cable - (Qty. 11) Wall Plate, WPA-502, PTT & Emergency Buttons w/ Ambient Mic, Decora Plate - AE Class Room install - Setup and Configure	1	13,150.00	13,150.00
10. EPIC Class Room Audio System - (Qty.15) Optimum Amplifier with Integrated XD Receiver with Programming - (Qty.15) Classroom Speaker, Ceiling, 1x2 Tile Replacement - (Qty.15) Wall Plate, WPA-502, PTT & Emergency Buttons w/ Ambient Mic, Decora Plate - (Qty.15) XD Teardrop Teacher Box - (Qty.15) Optimum-500 System Installation Wiring Kit - On site Commissioning - Installation of classrooms - Setup and Configure	1	49,350.00	49,350.00

## TERMS AND CONDITIONS

For equipment purchases, payment is due prior to work being completed. Project invoices will be Due Upon Receipt. Invoices not paid within terms will be subject to an interest charge of 18% per annum. If collection is required, the undersigned agrees to pay collection costs and reasonable attorney fees. Standard manufacturer's warranty applies to equipment unless otherwise stated. Sign and date below to accept this quote.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**SUBTOTAL** 592,577.50

**SALES TAX** 0.00

**QUOTE TOTAL** 592,577.50

Thank you for considering ETS for your project. We are pleased to present you with a project quote for the services we will provide. The quote presented in this document includes a description of the services we will provide and the total project cost. We strive to take all factors into consideration to provide a fair and accurate quote for your project. If the project requires a change in materials or scope of work, ETS will produce a change order for your approval.

The following process will be followed by client or ETS if a change to this quote is required:

- A request to change or add to any part of the project must be made in writing and will be considered a 'Change Order' to the original project.
- If the Change Order will require a difference in the original project cost, an estimated amount will be provided to the Client for review and approval.
- The Client will confirm the Change Order via email response or signature on change order quote, and in doing so, it is agreed that the Client will pay any difference in cost illustrated in the change order once the project is completed and invoiced. If the Change Order requires some payment upfront, this will be noted.

If you have any questions or concerns about the project quote, please do not hesitate to contact us. We appreciate the opportunity to work with you and look forward to the possibility of partnering on this project.



## LLA Board of Director's Meeting Wednesday, December 13, 2023

### **Action Item:** *Safety & Security Window Film*

#### **Issue:**

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

#### **Background:**

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The School recently applied for a safety grant to target and enhance, a cohesive, multi-faceted approach to make our School a safer, more secure environment for all. LLA was awarded approximately \$1.2 million. The proposed upgrades will significantly enhance both safety and security across our school by addressing existing vulnerabilities and adding robust preventative measures. One of the items that was written into the grant was security window film for both campuses. Reinforced windows and a fortified front entrance act as additional barriers against threats. Armitek LLC is on the state purchasing contract and will provide the security film installation and anchoring for both campuses

#### **Recommendation:**

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It is recommended that the Board approve the purchase of security film from Armitek not to exceed \$45,000.

**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.

Armittek LLC

488 W 2000 S Bldg 7  
Orem, UT 84058 US  
+1 8016917100  
dustin@armittek.com



Estimate

ADDRESS

Jared Buckley  
Leadership Learning Academy  
100 W 2675 N  
Layton, Utah 84041 USA

SHIP TO

Jared Buckley  
Ogden Leadership  
Learning Academy  
1111 2nd Street  
Ogden, Utah  
84404  
USA

ESTIMATE 1537  
DATE 09/07/2023  
EXPIRATION 10/31/2023  
DATE

SALES REP

Holt Rowley

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	08 Mil Clear Security Film - Installation and Anchoring	1	22,051.00	22,051.00
-----				
Ogden, Utah Project with 08 Mil Security Film and Ballistic Glass for Leadership Learning Academy.				
SUBTOTAL				22,051.00
DISCOUNT 10%				-2,205.10
60% Due when order is placed				
40% Due on day project is completed				
TAX				0.00
-----				
TOTAL				<b>\$19,845.90</b>

Prices subject to change after field measurements and any changes made by customer

Estimate includes Materials, Labor, and Travel.

Accepted By

Accepted Date

Armitek LLC

488 W 2000 S Bldg 7  
Orem, UT 84058 US  
+1 8016917100  
dustin@armitek.com



Estimate

ADDRESS

Jared Buckley  
Leadership Learning Academy  
100 W 2675 N  
Layton, Utah 84041 USA

SHIP TO

Jared Buckley  
Layton Leadership  
Learning Academy  
100 W 2675 N  
Layton, Utah 84041 USA

ESTIMATE 1544  
DATE 09/11/2023  
EXPIRATION 10/31/2023  
DATE

SALES REP

Holt Rowley

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	08 Mil Clear Security Film - Installation and Anchoring	1	25,163.00	25,163.00
Layton, Utah Project with 08 Mil Security Film for Leadership Academy.				SUBTOTAL 25,163.00
State Contract # MA3191				DISCOUNT 10% -2,516.30
60% Due when order is placed 40% Due on day project is completed				TAX 0.00
Prices subject to change after field measurements and any changes made by customer				TOTAL \$22,646.70

Estimate includes Materials, Labor, and Travel.

Accepted By

Accepted Date

## LLA Board of Director's Meeting Wednesday, December 13, 2023

### **Action Item:** *Amended Parent Compact*

#### **Issue:**

---

The School needs to amend its Parent Compact.

#### **Background:**

---

The School's Parent Compact references the Project CHILD model and other things the School no longer participates in (e.g., Passports). School administration would like to amend the Parent Compact to remove these references and to update the Parent Compact so that it reflects the School's current Mission and Vision and so that it aligns with the Flyer Creed.

The proposed amendments to the Parent Compact are attached.

#### **Recommendation:**

---

It is recommended that the Board approve the amended Parent Compact.

**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.

## Student/Parent/Teacher/Principal

### STUDENT RESPONSIBILITIES

~~It is important that I learn, therefore~~ As a student at LLA I will:

- ~~• Attend school regularly and on time.~~
- ~~• Complete assignments and homework.~~
- ~~• Be responsible and work hard during station activities.~~
- ~~• Work to the best of my ability.~~
- ~~• Work cooperatively with classmates, teachers and staff.~~
- ~~• Respect myself, other people, and my school.~~
- ~~• Follow all school rules.~~
- ~~• Accept responsibility for my own actions.~~
- Be on time and attend school regularly, showing my commitment to our learning community.
- Complete my classwork and read regularly at home to build on what we learn in school.
- Engage in all learning activities with a positive attitude and honest effort.
- Always do my very best in my schoolwork and other educational activities.
- Work well with others at school, showing respect and being a supportive classmate.
- Treat myself, others, and my school with care and respect.
- Follow all the rules of the school, living up to the high standards we set for ourselves.
- Be responsible for what I do and learn from every challenge, never giving up.

### PARENT/GUARDIAN RESPONSIBILITIES

I want my child to achieve, therefore I will:

- Make certain my child attends school regularly and on time, recognizing the value of our learning community.
- ~~See that my child is well-rested and has breakfast each day~~ Create a home environment that supports educational activities, emphasizing the importance of reading and continuous learning.
- ~~• Set aside a specific time and place for homework, assisting as necessary.~~

- Attend the parent teacher conferences and communicate ~~regularly~~ constructively with my child's teachers, ~~to ensure his/her academic success~~ building a partnership based on mutual respect and shared goals.
- Support the school and staff in maintaining proper discipline. Participate actively in school activities, reinforcing our strong community bond.
- Review and respond to school communications, maintaining open and honest dialogue.
- Read with my child and let him/her observe me reading regularly.
- Encourage positive attitudes toward school.
- Volunteer in my child's classroom as appropriate.
- ~~Review information and work, including Passports, sent home and respond as necessary.~~

## TEACHER RESPONSIBILITIES (Aligned with the Flyer Creed)

~~It is important that my students achieve, therefore I will~~ Dedicated to nurturing future leaders, I commit to:

- ~~Hold expectations high for all students, believing that all students can learn.~~
- ~~Provide high-quality instruction in a supportive and non-threatening environment, using the Project CHILD model.~~
- ~~Provide meaningful homework.~~
- ~~Communicate regularly with my students and their families through conferences, notes, phone calls, etc.~~
- ~~Provide opportunities for parents to assist in the classroom in meaningful ways and to observe classroom activities.~~
- Uphold high academic and behavioral expectations, fostering an environment where every student can thrive.
- Deliver engaging and respectful instruction, promoting a culture of inclusivity and mutual respect.
- Communicate regularly and openly with families, building a bridge between home and school.
- Provide supportive feedback, encouraging resilience and a growth mindset in our students.
- Facilitate opportunities for parents to engage in our educational community, strengthening our Flyer family.

## PRINCIPAL RESPONSIBILITIES

~~I support this compact, therefore I will~~ As a leader of our Flyer community, I am dedicated to:

- ~~Provide an equitable learning environment for all children.~~
- ~~Encourage the staff to provide parents with the information about the total school program.~~
- ~~Encourage our staff to provide avenues for positive and meaningful parent involvement.~~
- ~~Train all teachers in the Project CHILD model.~~

- Make sure our school is a place where every student can do well.
- Promote clear, honest, and respectful communication within our school community.
- Advocate for and support positive interactions between staff and parents.

Date: \_\_\_\_\_

\_\_\_\_\_  
Parent/Guardian Signature

\_\_\_\_\_  
Student Signature

\_\_\_\_\_  
Teacher Signature

\_\_\_\_\_  
Principal Signature

## LLA Board of Director's Meeting Wednesday, December 13, 2023

### Action Item: *Amended Wellness Policy*

#### **Issue:**

---

The Board needs to approve all amendments to the Wellness Policy.

#### **Background:**

---

The School recently had a CNP audit in November. It went really well. There were a few things that the School was asked to fix regarding the Wellness Policy. They wanted the Wellness Committee to evaluate compliance with the policy. They also said that the Committee wasn't required to meet each year. The policy was cleaned up by changing the phrasing from "the Committee" to "Wellness Committee" to and changed most references from "wellness policy" to "this policy". We also updated the word "Principal" to "Lead Director".

#### **Recommendation:**

---

It is recommended that the Board approve the amended Wellness 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.



# Leadership Learning Academy

## Wellness Policy



### Preamble

Leadership Learning Academy (the “School”) is committed to the optimal development of every student. The School believes that for students to have the opportunity to achieve personal, academic, developmental and social success, it needs to create positive, safe and health-promoting learning environments at every level, in every setting, throughout the school year.

Research shows that two components, good nutrition and physical activity before, during and after the school day, are strongly correlated with positive student outcomes. For example, student participation in the U.S. Department of Agriculture’s (USDA) School Breakfast Program is associated with higher grades and standardized test scores, lower absenteeism and better performance on cognitive tasks. Conversely, less-than-adequate consumption of specific foods including fruits, vegetables and dairy products, is associated with lower grades among students. In addition, students who are physically active through active transport to and from school, recess, physical activity breaks, high-quality physical education and extracurricular activities do better academically. Finally, there is evidence that adequate hydration is associated with better cognitive performance.

This policy outlines the School’s approach to ensuring environments and opportunities for all students to practice healthy eating and physical activity behaviors throughout the school day while minimizing commercial distractions. Specifically, this policy establishes goals and procedures to ensure that:

- Students in the School have access to healthy foods throughout the school day – both through reimbursable school meals and other foods available throughout the school – in accordance with Federal and state nutrition standards;
- Students receive quality nutrition education that helps them develop lifelong healthy eating behaviors;
- Students have opportunities to be physically active before, during and after school;
- The School engages in nutrition and physical activity promotion and other activities that promote student wellness;
- School staff are encouraged and supported to practice healthy nutrition and physical activity behaviors in and out of school;
- The community is engaged in supporting the work of the School in creating continuity between school and other settings for students and staff to practice lifelong healthy habits; and
- The School establishes and maintains an infrastructure for management, oversight, implementation, communication about and monitoring of the policy and its established goals and objectives.

This policy applies to all School students and staff. Specific measureable goals and outcomes are identified within each section below.

## **School Wellness Committee**

### ***Committee Role and Membership***

The School will convene a ~~w~~Wellness eCommittee (~~the “Committee”~~) that meets at least one time ~~every three~~per years to establish goals for and oversee school health and safety policies and programs, including development, implementation and periodic review and update of this ~~wellness~~ policy (~~the “wellness policy”~~).

The Wellness Committee membership will represent all school levels and include, to the extent possible, but not be limited to stakeholders such as: parents and caregivers; students; representatives of the School nutrition program (e.g., School nutrition director); School administrators; School board members; and the general public. To the extent possible, the Wellness Committee will include representatives from each School campus building and reflect the diversity of the community.

### ***Leadership***

The ~~Principal~~Lead Director or designee(s) will convene the Wellness Committee and facilitate development of and updates to ~~the wellness~~this policy, and will ensure compliance with ~~the~~this policy.

The ~~Principal~~Lead Director or designee(s) will make available to the School community each Wellness Committee member’s name, contact information, and role on the Wellness Committee.

The ~~Principal~~Lead Director will designate a wellness policy coordinator who will ensure compliance with ~~the~~this policy.

## **Wellness Policy Implementation, Monitoring, Accountability and Community Engagement**

### ***Implementation Plan***

The School will develop and maintain a plan for implementation to manage and coordinate the execution of this ~~wellness~~ policy. The plan delineates roles, responsibilities, actions and timelines; and includes information about who will be responsible to make what change, by how much, where and when; as well as specific goals and objectives for nutrition standards for all foods and beverages available on the School campus(es), food and beverage marketing, nutrition promotion and education, physical activity, physical education and other school-based activities that promote student wellness. The Wellness Committee will periodically assess the implementation of ~~the~~this policy, create an action plan that helps ensure implementation of ~~the~~this policy based on the results of that assessment, and generate an annual progress report.

This ~~wellness~~ policy and the progress reports will be provided on the School’s website.

### ***Recordkeeping***

The School will retain records to document compliance with the requirements of ~~the wellness~~this policy at the School's main office and/or on the School's central computer network. Documentation maintained in this location(s) will include but will not be limited to:

- The written wellness policy;
- Documentation demonstrating that the policy has been made available to the public;
- Documentation of efforts to review and update ~~the wellness~~this policy; including an indication of who is involved in the update and methods the School uses to make stakeholders aware of their ability to participate on the Wellness Committee;
- Documentation to demonstrate compliance with the annual public notification requirements;
- The most recent assessment on the implementation of ~~the wellness~~this policy; and
- Documentation demonstrating the most recent assessment on the implementation of ~~the wellness~~this policy has been made available to the public.

### ***Annual Notification of Policy***

The School will actively inform families and the public each year of basic information about this policy, including its content, any updates to the policy, and implementation status. The School will make this information available via the School website. The School will provide information about the school nutrition environment, such as minutes taken during Wellness Committee meetings. Annually, the School will also provide notice via the School website of the name and contact information of the School personnel leading and coordinating the Wellness Committee, as well as information on how the public can get involved with the School ~~w~~Wellness ~~e~~Committee.

### ***Triennial Progress Assessments***

At least once every three years, the ~~School~~Wellness Committee will evaluate compliance with ~~the wellness~~this policy to assess the implementation of the policy and include:

- The extent to which the School is in compliance with ~~the wellness~~this policy;
- The extent to which ~~the wellness~~this policy compares to the Alliance for a Healthier Generation's model wellness policy; and
- A description of the progress made in attaining the goals of ~~the School's wellness~~this policy.

The ~~Principal~~Lead Director or designee(s) ~~will be~~is responsible for managing the triennial assessment.

The Wellness Committee will monitor compliance with this ~~wellness~~ policy.

The School will notify households/families of the availability of the triennial progress report by posting it on the school website.

### ***Revisions and Updating the Policy***

The Wellness Committee will update or modify ~~the wellness~~this policy based on the results of the annual assessment and triennial assessments and/or as School priorities change; community needs

change; wellness goals are met; new health science, information, and technology emerges; and new Federal or state guidance or standards are issued. **Thise ~~wellness~~ policy will be assessed and updated as indicated at least every three years, following the triennial assessment.**

### ***Community Involvement, Outreach and Communications***

The School is committed to being responsive to community input, which begins with awareness of ~~the wellness~~this policy. The School will actively communicate ways in which representatives of the Wellness Committee and others can participate in the development, implementation and periodic review and update of ~~the wellness~~this policy through a variety of means, including email or displaying notices on the School's website.

The School will actively notify the public about the content of or any updates to ~~the wellness~~this policy annually, at a minimum. The School will also use these mechanisms to inform the community about the availability of the annual and triennial reports.

### **Nutrition**

#### ***School Meals***

The School is committed to serving healthy meals to children, with plenty of fruits, vegetables, whole grains, and fat-free and low-fat milk; that are moderate in sodium, low in saturated fat, and have zero grams *trans*-fat per serving (nutrition label or manufacturer's specification); and to meeting the nutrition needs of school children within their calorie requirements. The school meal programs aim to improve the diet and health of school children, help mitigate childhood obesity, model healthy eating to support the development of lifelong healthy eating patterns and support healthy choices while accommodating cultural food preferences and special dietary needs.

The School participates in USDA child nutrition programs, including the National School Lunch Program (NSLP). The School is committed to offering school meals through the NSLP program that:

- Are accessible to all students;
- Are appealing and attractive to children;
- Are served in clean and pleasant settings;
- Meet or exceed current nutrition requirements established by local, state, and Federal statutes and regulations. (The School offers reimbursable school meals that meet USDA nutrition standards (<https://www.fns.usda.gov/school-meals/nutrition-standards-school-meals>)); and
- Promote healthy food and beverage choices.

#### ***Water***

To promote hydration, free, safe, unflavored drinking water will be available to all students throughout the school day. The School will make drinking water available where school meals are served during mealtimes. Students will be allowed to bring and carry water bottles filled with only water with them throughout the school day.

## ***Competitive Foods and Beverages***

The School is committed to ensuring that all foods and beverages available to students on School property during the school day support healthy eating. The foods and beverages sold and served outside of the school meal programs (e.g., “competitive” foods and beverages) will meet the USDA Smart Snacks in School nutrition standards, at a minimum. Smart Snacks aim to improve student health and well-being, increase consumption of healthful foods during the school day and create an environment that reinforces the development of healthy eating habits. A summary of the standards and information, as well as a Guide to Smart Snacks in Schools are available at: <http://www.fns.usda.gov/healthierschoolday/tools-schools-smart-snacks>. The Alliance for a Healthier Generation provides a set of tools to assist with implementation of Smart Snacks available at [www.foodplanner.healthiergeneration.org](http://www.foodplanner.healthiergeneration.org).

These standards will apply in all locations and through all services where foods and beverages are sold, which may include, but are not limited to, à la carte options in cafeterias, vending machines, in-school fundraisers, School stores and snack or food carts.

## ***Celebrations and Rewards***

The purpose of these guidelines is to support the School’s wellness policy as it relates to food and beverages offered, but not sold on school property on the school day, specifically in the classroom. The School’s Board of Directors (the “Board”) wants to promote a healthy classroom environment for every student, with as few distractions as possible to the learning process. This will be supported in the following ways:

- a. Food will only be allowed in the classroom as part of a lesson plan and only at the approval of the Administration. (For example, a teacher may use an orange to teach fractions.)
  - ✓ Parents will be informed a week before any food to be consumed by students is used in a lesson.
  - ✓ The food activity will enhance the learning experience of the students and will be directly related to the unit of study.
- b. No soda will be provided or allowed to students at any time during school, including at lunch time.
- c. No birthday treats will be allowed to be brought in for distribution in class.
- d. Three class celebrations (Fall, Winter & Spring) will be allowed per year. These will include activities, games, and possibly treats (commercially prepared food). Healthy options are expected.
  - ✓ The Administration, with each grade level team, will help plan guidelines for these class parties.
- e. Food provided at after-school functions will be under the direction of the Board and the Administration.

## ***Nutrition Promotion***

Nutrition promotion and education positively influence lifelong eating behaviors by using evidence-based techniques and nutrition messages, and by creating food environments that

encourage healthy nutrition choices and encourage participation in school meal programs. Students and staff will receive consistent nutrition messages throughout School buildings, classrooms, gymnasiums, and cafeterias. Nutrition promotion also includes marketing and advertising nutritious foods and beverages to students and is most effective when implemented consistently through a comprehensive and multi-channel approach by School staff, teachers, parents, students and the community.

### ***Nutrition Education***

The School will teach, model, encourage and support healthy eating by all students.

- Healthy eating habits will be taught and supported for students and staff by encouraging teachers, whenever possible, to use healthy nutrition facts in learning skills such as reading, writing and math.
- Food will not be allowed to be used as punishment or rewards; however, nutrition education will be provided and nutrition incentive program will be encouraged.
- Promote safety in and out of the home by partnering with local law enforcement and other public safety personnel.

### ***Essential Healthy Eating Topics in Health Education***

Healthy eating and physical activity topics will be taught as outlined in Utah's health education common core curriculum (<http://www.uen.org/core/health/>).

### ***Food and Beverage Marketing in the School***

The School is committed to providing a school environment that ensures opportunities for all students to practice healthy eating and physical activity behaviors throughout the school day while minimizing commercial distractions. The School strives to teach students how to make informed choices about nutrition, health and physical activity. These efforts will be weakened if students are subjected to advertising on School property that contains messages inconsistent with the health information the School is imparting through nutrition education and health promotion efforts. It is the intent of the School to protect and promote students' health by permitting advertising and marketing for only those foods and beverages that are permitted to be sold on the School campus(es), consistent with ~~the School's wellness~~this policy.

Any foods and beverages marketed or promoted to students on School property during the school day will meet or exceed the USDA Smart Snacks in School nutrition standards.

Food and beverage marketing is defined as advertising and other promotions. Food and beverage marketing often includes oral, written, or graphic statements made for the purpose of promoting the sale of a food or beverage product made by the producer, manufacturer, seller or any other entity with a commercial interest in the product. This term includes, but is not limited to the following:

- Brand names, trademarks, logos or tags, except when placed on a physically present food or beverage product or its container;
- Displays, such as on vending machine exteriors;

- Corporate brand, logo, name or trademark on School equipment, such as marquees, message boards, scoreboards or backboards (Note: immediate replacement of these items are not required; however, the School will replace or update scoreboards or other durable equipment when existing contracts are up for renewal or to the extent that is in financially possible over time so that items are in compliance with the marketing policy.);
- Corporate brand, logo, name or trademark on cups used for beverage dispensing, menu boards, coolers, trash cans and other food service equipment; as well as on posters, book covers, pupil assignment books or school supplies displayed, distributed, offered or sold by the School;
- Advertisements in School publications or School mailings; and
- Free product samples, taste tests or coupons of a product, or free samples displaying advertising of a product.

### **Physical Activity**

The Board recognizes the importance of physical activity for student health and academic achievement. The Board encourages the director to implement programs to ensure that students engage in healthful levels of vigorous physical activity to promote and develop the student's physical, mental, emotional and social well-being. The following goals are some of the ways that the School hopes to achieve this:

- Provide a wide variety of physical activities and introduce students to many different sports and ways of getting physically active. This may be done through physical education, assemblies, after school activities and in the classroom;
- Provide daily recess for all elementary students for at least 20 minutes per day;
- Use a variety of subjects and innovative lesson plans to increase physical movement in the classroom;
- When activities such as mandatory testing or inclement weather make it necessary for students to stay indoors for long periods of time, students will be given periodic breaks during which they are encouraged to participate in some activity or movement;
- Physical education activities should teach students cooperation and teamwork, good sportsmanship, positive self-image, and personal achievement;
- Appropriate alternative activities should be provided for students with physical disabilities;
- Exemptions from physical activities should be provided where appropriate for ill or injured students; and
- Parent volunteers will be encouraged to form after-school clubs for students.

### ***Physical Education***

The School will provide students with physical education, using an age-appropriate, sequential physical education curriculum consistent with national and state standards for physical education. The physical education curriculum will promote the benefits of a physically active lifestyle and will help students develop skills to engage in lifelong healthy habits, as well as incorporate essential health education concepts (discussed in the “*Essential Physical Activity Topics in Health Education*” subsection). The curriculum will support the essential components of physical education.



All students will be provided equal opportunity to participate in physical education classes. The School will make appropriate accommodations to allow for equitable participation for all students and will adapt physical education classes and equipment as necessary.

**Elementary students** will receive physical education for at least 45-60 minutes per week throughout the school year.

### ***Recess (Elementary)***

The School's elementary campus(es) will offer at least **20 minutes of recess** on all days during the school year. If recess is offered before lunch, the campus(es) will have appropriate hand-washing facilities and/or hand-sanitizing mechanisms located just inside/outside the cafeteria to ensure proper hygiene prior to eating and students are required to use these mechanisms before eating. Hand-washing time, as well as time to put away coats/hats/gloves, will be built in to the recess transition period/timeframe before students enter the cafeteria.

**Outdoor recess** will be offered when weather is feasible for outdoor play. In the event that the School must conduct **indoor recess**, teachers and staff will follow the indoor recess guidelines established by the administration that promote physical activity for students, to the extent practicable.

Recess will complement, not substitute, physical education class. Recess monitors or teachers will encourage students to be active, and will serve as role models by being physically active alongside the students whenever feasible.

### ***Before and After School Activities***

The School offers opportunities for students to participate in physical activity either before and/or after the school day (or both) through a variety of methods. The School will encourage students to be physically active before and after school.

### ***Community Health Promotion and Family Engagement***

Families will be informed and invited to participate in School-sponsored activities related to health promotion efforts. The School will use electronic mechanisms (e.g., email or displaying notices on the School's website), as well as non-electronic mechanisms, (e.g., newsletters, presentations to parents or sending information home to parents), to ensure that all families are actively notified of opportunities and invited to participate in School-sponsored activities (such as the annual 5K).

### ***Staff Wellness and Health Promotion***

The Wellness Committee will have a staff wellness subcommittee that focuses on staff wellness issues, identifies and disseminates wellness resources and performs other functions that support staff wellness in coordination with human resources staff.



The School will implement strategies to support staff in actively promoting and modeling healthy eating and physical activity behaviors. The School promotes staff member participation in health promotion programs and will support programs for staff members on healthy eating/weight management that are accessible and free or low-cost.

## LLA Board of Director's Meeting Wednesday, December 13, 2023

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

#### **Issue:**

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

#### **Background:**

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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:**

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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.

**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.

# Leadership Learning Academy Selection, Approval, & Purchase of Instructional Materials Policy



## PURPOSE

The purpose of this policy is to establish the parameters by which Leadership Learning 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 Lead Director ~~Adoption~~

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

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

#### Selection and Approval of Instructional Materials by the Board

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

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

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

In accordance with Utah Code § 53G-5-404(14), the requirements in this section apply only if the Board is approving instructional materials. The requirements do not apply if the Lead Director is selecting and approving instructional materials (which Utah Code § 53G-5-404(14) refers to as “learning material”), nor do the requirements apply to educators’ selection of supplemental materials or resources.

### Purchase of Instructional Materials

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

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

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

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

### Contract Requirements

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

### Complaints About Instructional Materials

If a School employee or parent has a complaint about instructional materials, they shall follow the School’s applicable grievance policy (i.e., Staff Grievance Policy or Parent Grievance Policy). If a complaint about instructional materials rises to the level of the Lead Director or the Board, the

School shall include parents reflective of the School's community (those who have a student who attends the School) in reviewing the complaint. The Lead Director or the Board, as applicable, has discretion as to how to include such parents in this process.

## LLA Board of Director's Meeting Wednesday, December 13, 2023

### **Action Item:** *Rescind Learner Validated Program Policy*

#### **Issue:**

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The Board needs to approve all policies that are rescinded.

#### **Background:**

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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:**

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

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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.

## **Leadership Learning Academy Learner Validated Program Policy**



### **PURPOSE**

The Board of Directors of Leadership Learning 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 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 Lead Director 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 learner validated enrollment measurement established by the Lead Director may include some or all of the following components, in addition to other components, as determined by the Lead Director:

- (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 Lead 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).

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 Lead Director’s administrative procedures at

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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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## LLA Board of Director's Meeting Wednesday, December 13, 2023

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

#### **Issue:**

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The Board needs to approve all policies that are rescinded.

#### **Background:**

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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:**

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

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## **Leadership Learning Academy Reuse & Disposal of Textbooks Policy**



### **PURPOSE**

The purpose of this policy is to help ensure Leadership Learning 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 Lead Director or his/her designee is responsible for determining how long the School will use or reuse its textbooks and when and how the School will dispose of its textbooks.

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

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

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## **Reuse & Disposal of Textbooks Administrative Procedures**

These procedures are established pursuant to the Reuse and Disposal of Textbooks Policy established by the School's Board of Directors.

### **Textbook Disposal**

The School's Lead Director or his/her designee is authorized to determine when the School will no longer use certain textbooks. The reasons for deciding that the School will no longer use certain textbooks may be varied, including that the textbooks are outdated, have inaccurate, inappropriate, or insufficient content, and/or are in poor physical condition.

After the School's Lead Director or his/her designee determines that the School is no longer going to use certain textbooks, the School may dispose of the textbooks, subject to the notification requirements below. Textbooks may be disposed of in a variety of ways. For example, the School may donate, recycle, sell, exchange, or even throw away textbooks, as appropriate. However, whenever practical and when textbooks still have market value, the School shall attempt to sell or negotiate the exchange of the textbooks before donating, recycling, or throwing them away.

### **Required Notification**

Prior to disposing of textbooks, the School shall notify all other LEAs in the state of the School's intent to dispose of the textbooks. The School may provide this notification by any reasonable method, including, for example, by a mass email to all other LEAs in the state or by providing the notification to the Utah State Board of Education ("USBE") who will then provide the notification to all other LEAs (such as through USBE emails to LEA curriculum directors). The notification shall describe how long the textbooks may be available and the general timeline for their disposal.

The notification requirement described above does not apply when textbooks have been damaged, mutilated, or worn out. The School may dispose of such textbooks without providing any prior notification to other LEAs.

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