



Lakeview Academy Board of Trustees Meeting
January 11, 2024 at 6:30 p.m.
527 W 400 N Saratoga Springs, Utah

Lakeview Academy Mission:

Develop Capable, Confident, and Contributing members of society through learning experiences that foster growth, creativity, and character development.

Lakeview Academy's Board of Trustee Role:

The purpose of the board, on behalf of the citizens of Utah, is to see to it that Lakeview Academy (1) achieves what it should according to the Lakeview Academy Charter and state laws and (2) avoids unacceptable actions and situations.

- 1) Welcome and Roll Call
- 2) Pledge of Allegiance
- 3) Board Business
- 4) Reports
 - a) Director's Report
 - i) Kindergarten
 - b) Board Member Reports
 - c) Committee Reports
 - d) Oct. & Nov. Financial & Accounting Reports
 - i) Financial Scoreboard
 - ii) Annual Financial Metrics
 - iii) Program Report
 - iv) Balance Sheet Report
 - v) Income Statement Report
 - vi) Check Register Report
 - vii) P-Card Purchase Reports
- 5) Public Comment: The public may address any issue unrelated to items already on the agenda. Participants are asked to state their names for the official minutes, and please be concise. If you cannot attend the meeting, you may email your comments to bot@lakeview-academy.com to be included in the minutes. Please submit your comments no later than 5:00 p.m. before the start of the meeting.
- 6) Consent Agenda
 - a) Minutes November 9, 2023
- 7) Action Items
 - a) Board Committee Appointments
 - i) Expansion
 - ii) Audit
- 8) Closed Session
 - a) A motion to enter a closed session per Utah Code 52-4-205 to discuss litigation matters, acquisition of real property, or authorized personnel issues (all motions, except the motion to exit the closed session, will be made in an open meeting.)
 - b) Return to Open Meeting
 - c) Action may be taken regarding litigation matters
 - d) Action may be taken regarding authorized personnel issues
- 9) Adjourn

Supporting Documents, Recordings, Minutes, and Financial Reports may be found at lakeview-academy.com,
the Utah Public Meeting Notice website, or by emailing bot@lakeview-academy.com.

Lakeview Academy Board Meeting
Public Comment and Pattern of Formality Guidelines

The following guidelines were taken from Robert's Rules of Order and modified by Lakeview Academy.

Public Comment

1. During the agenda under the Public Comment section, the public may address any issue not related to items already on the agenda. Please state your name for the official minutes. Please be mindful of the length of the board meeting and limit your comments to two minutes.
2. After the board has introduced and debated an item, the President will call for public comment on that item only. Each public attendee shall have the opportunity to speak two times on the same issue on the same day. It shall proceed that everyone will be given their first opportunity to speak before anyone is given their second opportunity.
3. To maintain order, if someone from the public is out of order, the President will verbally counsel them by calling, "point of order."

Order of Debate

1. The sponsor will introduce the item, if the sponsor is not present, then the President will assign someone to do the introduction.
2. Members debate the item (unless no one wishes to discuss it). Each member is allowed two separate opportunities to speak on the item.
3. The President will then open the item up for Public Comment following the directions in the public comment section 2.
4. The item will be opened up to the Board for additional debate if necessary.
5. A member makes a motion by saying, "I move that...", if it is long, it should be prepared in writing and given to the President or Secretary. If no motion is made, the item dies, and no further debate will occur.
6. Another board member may amend the motion. If the motion is amended, the President asks if there is any objection to adopting the amendment. If no objection is made, the chair may declare the amendment adopted. However, if even one member objects, the amendment is subject to debate and vote like any other motion.
7. If the motion is amended, the President may open it up to further board comment if necessary.
8. The President will then call the question and take a vote on the item.
9. The President announces the vote.

Pattern of Formality

1. The President should be addressed as Mister or Madam President as appropriate.
2. Wait to be acknowledged verbally or with a nod by the President before speaking.
3. Speak only to the President or through him/her.
4. Avoid personalizing an issue; speak to the subject, not the person you disagree with. An example would be if you believe something said to be untrue, you would say, I believe the member is mistaken instead of saying something was a lie.
5. If anyone breaches Robert's Rules or speaks out of turn, it is called a "Point of Order" and will be corrected by the President or any other board member who catches it. One would say, "Point of Order." The President would acknowledge the person, and they would say what breach occurred. The President would then say, "The point of order is well taken," or is unfounded, "The point of order is not well taken."

Questions Board Members Consider When Making Decisions

1. How will the decision affect the school?
2. How does this decision relate to our mission statement and philosophy?
3. What's the potential for legal problems if I vote yes? What if I vote no?
4. Does this decision affect:
 - The students and families we serve. How?
 - Lakeview Academy's staff? How?
 - The community? How?
 - The Board of Trustees itself? How?
 - Is the impact on any of these groups negative? If it is, will the decision benefit significantly more people than it will harm?
5. Have we voted on this matter before? If yes, why are we considering it again? How have the conditions changed?
6. Do I have all the necessary information to make a sound decision? What questions should I ask before making this decision?
7. If someone asked me to justify why I made this decision, can I explain my decision?



Monthly Directors Report

1. Please list activities and programs completed this month that support:

a) Language Arts and Mathematics Ends Policy

The Literacy PLC is preparing a curriculum review to meet the requirements of SB 127. This bill requires the adoption of an approved curriculum for grades K-3. The PLC is getting samples and will pilot lessons. We will be working to get feedback during public hearings/surveys from all stake holders. MOY testing in STAR and Acadience is underway and we will have results in the February meeting. This data is used to help teachers guide their instruction to ensure all students are making yearly progress.

b) Science, Arts, and Technology Ends policy

Teams continue to hold their charter specific enhancements and show what you know events. It is always exciting to see our students demonstrate learning and mastery in these focus areas. These events are typically shared on social media if you are not able to attend.

c) Parent Satisfaction Ends Policy

Current 2023-2024

Grade	Total 2022-2023	Spots offered	Spots accepted
K	99	286	116
1	103	101	25
2	106	23	14
3	105	7	5
4	106	24	11
5	103	43	12
6	104	36	11
7	110	78	40
8	107	28	14
9	59	18	7
Total	1002	644	255

2024-2025 Lottery (as of 12/21/2023)

Grade	Lakeview Academy			
	Total	General WL	Sibling1 WL	Faculty WL
K	<u>106</u>	<u>67</u>	<u>34</u>	<u>5</u>
1	<u>22</u>	<u>18</u>	<u>3</u>	<u>1</u>
2	<u>15</u>	<u>14</u>	<u>1</u>	<u>0</u>
3	<u>17</u>	<u>16</u>	<u>1</u>	<u>0</u>
4	<u>11</u>	<u>8</u>	<u>3</u>	<u>0</u>
5	<u>12</u>	<u>10</u>	<u>2</u>	<u>0</u>
6	<u>6</u>	<u>6</u>	<u>0</u>	<u>0</u>
7	<u>17</u>	<u>16</u>	<u>1</u>	<u>0</u>
8	<u>7</u>	<u>6</u>	<u>1</u>	<u>0</u>
9	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>
Totals:	214	162	46	6

Lottery Count on 12/21/2022: 200

2. Please provide information and updates from the following departments:

- a) **Business/finance/IT** – All reports are being completed on time. We are completing the yearly applications for grants as normal this time of year.
- b) **Special Education, Business reports, Accreditation** –No new updates at this time.
- c) **Staff updates** – Staff will be completing their intent to return forms this month and our team will be attending job fairs in February to be ready for next school year.

Toot our Horn!

- 1. We ROAR the music programs in middle school. We held the winter arts nights and it was a great success. We had so many wanting to attend that it was standing room only in our Theatre space. The students continue to grow in these fine arts and impress all of us.
- 2. We ROAR Ms. Howell and all those who have helped in producing our Fall Musical “Cats”. It was a sold out show and students felt great pride in their performance. Hearing from the students about what they learned while preparing this musical was another example of why we value the arts at Lakeview Academy.
- 3. ROAR to Mrs. Wells for a great Sing-a-long with grades 1-6. Students were amazing!
- 4. ROAR to the Science teachers in all grades at LVA. We continue to see the most amazing learning labs around the school. Just this week we had 4th graders working on a dissection lab of cow eyeballs learning about functions. So cool!



Finance & Accounting Report

Summary, Notes & Action Items

Prepared by: Nicole Desmond
Business Manager
Month Ending: October 31, 2023

Notes

Reporting

- Bond Compliance items submitted in October: monthly allotment, audited financial statement, annual Exhibit A, annual Appendix B
- Medicare Part D annual notice
- Calendar Year 2023 Q3 payroll reports: federal 941, utah 941, DWS
- FY24 Q1 Transparency upload

Balance Sheet

- Days Cash on Hand: **201*** *based on FY24 Original Budget expenses

Income Statement

ADJUSTMENTS TO PRIOR PERIOD

CURRENT PERIOD NOTES

- All Revenue and Expense lines are within budget and as expected for this point in the year.

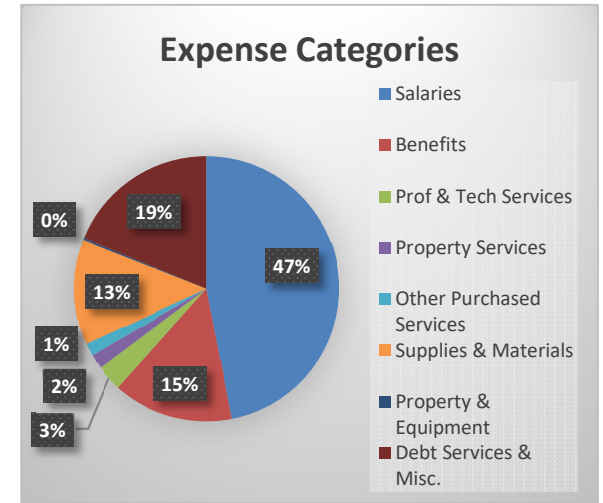
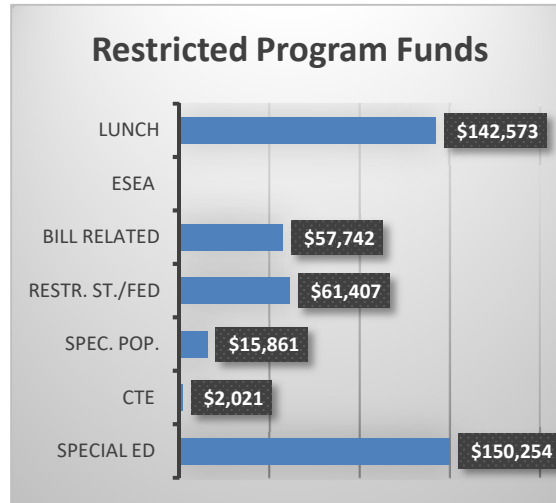
Action Items



Monthly Financial Scoreboard

as of October 31, 2023

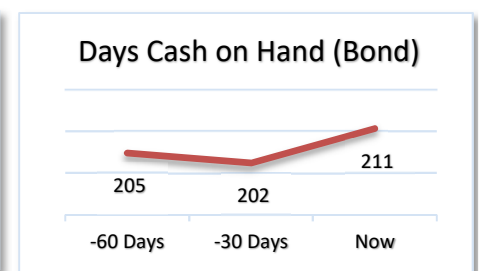
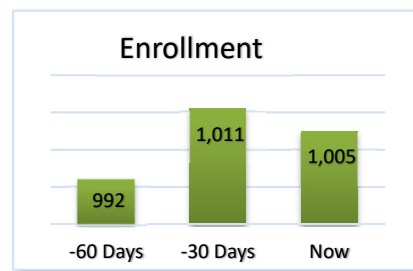
Balance Sheet		% through the year:		33.33%
Assets	Prior Month	Current Month		
Operating Cash (Unrestricted)	\$ 5,039,853	\$ 5,635,840		
Restricted Cash	\$ 1,699,108	\$ 1,154,537		
Accounts Receivable	\$ 4,017	\$ 4,595		
Prepaid/Other Assets	\$ -	\$ (45)		
Total Assets	\$ 6,742,978	\$ 6,794,927		
Liabilities & Fund Balance				
Accounts Payable	\$ 56,487	\$ 657,758		
Other Current Liabilities	\$ 251,442	\$ 232,599		
Total Liabilities	\$ 307,929	\$ 890,357		
Unrestricted Fund Balance	\$ 6,023,584	\$ 5,474,712		
Restricted Fund Balance	\$ 411,465	\$ 429,858		
Total Fund Balance	\$ 6,435,049	\$ 5,904,570		
Total Liabilities & Fund Balance	\$ 6,742,978	\$ 6,794,927		



Income Statement - Budget Report		% through the year: 33.33%			
Revenue		YTD Actuals	Approved Budget	Current Month	% of Budget
1000	Local	\$ 180,924	\$ 366,545	\$ 37,910	49.36%
3000	State	\$ 3,339,081	\$ 9,422,779	\$ 834,839	35.44%
4000	Federal	\$ 45,653	\$ 427,685	\$ 38,049	10.67%
5000	Other Financing Proceeds	\$ -	\$ -	\$ -	
Total Revenue		\$ 3,565,658	\$ 10,217,009	\$ 910,798	34.90%
Expenses		YTD Actuals	Approved Budget	Current Month	% of Budget
100	Salaries	\$ 1,587,787	\$ 5,696,973	\$ 458,260	27.87%
200	Benefits	\$ 497,845	\$ 1,749,611	\$ 224,998	28.45%
300	Prof & Tech Services	\$ 106,990	\$ 367,520	\$ 52,226	29.11%
400	Property Services	\$ 60,920	\$ 190,100	\$ 13,812	32.05%
500	Other Purchased Services	\$ 52,122	\$ 134,500	\$ 42,084	38.75%
600	Supplies & Materials	\$ 435,159	\$ 1,076,499	\$ 57,177	40.42%
700	Property & Equipment	\$ 8,396	\$ 100,000	\$ -	8.40%
800	Debt Services & Misc.	\$ 634,714	\$ 886,030	\$ 592,723	71.64%
Total Expenses		\$ 3,383,933	\$ 10,201,233	\$ 1,441,280	33.17%
Net Income		\$ 181,725	\$ 15,776	\$ (530,482)	

>5% positive within 5% >5% negative

Performance Metrics			
Financial Metrics	Prior Year	Now	Standard
Unrestricted Days Cash on Hand (Bond Calc.)	189	211	30 Days
Unrestricted Days Cash on Hand (USCSB Calc.)	189	195	30 Days
Debt to Asset Ratio	0.76	0.73	≤ 1
Current Ratio	4.43	3.22	≥ 1
Annual Cash Flow increase/(decrease)	272,315	1,082,190	> 0
Profit Margin (Total Margin)	\$ 0.06	\$ 0.00	> 0
Enrollment Metrics			
Enrollment Trend (Oct 1)	1,010	1,005	≥ 90% PY
Average Daily Membership (ADM)	992.06	1005.00	≥ 90% Oct 1



*These interim reports are reported on a modified accrual basis and intended for internal use only.

ANNUAL METRIC CALCULATIONS

Key Performance Indicators

Liquidity Measures

	<u>2 Years Prior</u> <u>End Ratio</u>	<u>Prior Year End</u> <u>Ratio</u>	<u>Current Trend</u>	<u>Benchmark if</u> <u>Applicable</u>
Current Ratio (Net Working Capital)				
Current Assets	4,350,134	4,775,204	5,640,390	State:
÷Current Liabilities	1,131,289	1,076,977	1,751,317	≥ 1.0
<i>This shows how many times the companies could pay its current short-term obligations.</i>	3.85	4.43	3.22	with positive trend
Days Unrestricted Cash on Hand (bond calculation)				
Total Unrestricted Cash (cash-restricted cash)	4,281,335	4,553,650	5,635,840	
÷Daily Expenses (Annual Expenses / 365 days)	21,095.02	24,140.10	26,756.80	
<i>This shows how many days the school can continue operations without additional cash inflow.</i>	203	189	211	Bond: ≥ 30 Days
Days Unrestricted Cash on Hand (state calculation)				
Total Unrestricted Cash (cash-restricted cash-programatic restricted cash)	4,166,260	4,553,650	5,205,982	
÷Daily Expenses (Annual Expenses / 365 days)	21,095.02	24,140.10	26,756.80	
<i>This shows how many days the school can continue operations without additional cash inflow.</i>	197	189	195	State: ≥ 30 Days

Profitability Measures

	<u>2 Years Prior</u> <u>End Ratio</u>	<u>Prior Year End</u> <u>Ratio</u>	<u>Current Budget</u> <u>Trend</u>	<u>Benchmark if</u> <u>Applicable</u>
Net Profit Margin (Total Margin)				
Net Income (Change in Net Position)	779,036	\$ 638,280	\$ 15,776	
÷Total Revenues	8,899,022	9,891,419	10,217,009	
<i>This shows how much income is retained by the school for every dollar earned.</i>	8.75%	6.45%	0.15%	State: > 0
Income per Student				
Total Revenues	8,899,024	9,891,419	10,217,009	
÷Total # of Students Enrolled	1009	1,010	1,005	
<i>This shows how much in state revenue is earned on a per student basis.</i>	8,819.65	9,793.48	10,166.18	

AIM UP! for Charter School Success

Accountability * Improvement * Monitoring Understanding * Peace of Mind

ANNUAL METRIC CALCULATIONS

Key Performance Indicators

Performance Measures

	<u>2 Years Prior</u> <u>End Ratio</u>	<u>Prior Year End</u> <u>Ratio</u>	<u>Current Budget</u> <u>Trend</u>	<u>Benchmark if</u> <u>Applicable</u>
Unrestricted Cash Turnover				
Total Revenues	8,899,024	\$ 9,891,419	\$ 10,217,009	
÷Total Unrestricted Cash & Cash Equivalents	4,104,737	4,377,052	5,205,982	
<i>This shows how much is received in revenue for every dollar in cash; thus, it shows how effectively a school is utilizing it's cash</i>				
	2.17	2.26	1.96	
Classroom Spending				
Total Instructional Expenses	4,693,044	4,675,415	6,580,516	
÷Total Revenues	8,899,022	9,891,419	10,217,009	
<i>This shows how much of the total revenues received were put into classroom education.</i>				
	52.74%	47.27%	64.41%	
Human Capital Ratio				
Total Wages and Benefits	5,546,328	6,358,759	7,446,584	
÷Total Revenues	8,899,024	9,891,419	10,217,009	
<i>This shows how much of the total revenues received were spent on wages and benefits.</i>				
	62.33%	64.29%	72.88%	

Operation Measures

	<u>2 Years Prior</u> <u>End Ratio</u>	<u>Prior Year End</u> <u>Ratio</u>	<u>Current Budget</u> <u>Trend</u>	<u>Benchmark if</u> <u>Applicable</u>
Occupancy Ratio				
Total Facilities Expenses	1,448,302	\$ 1,348,571	\$ 1,464,040	
÷Total Revenue	8,899,024	9,891,419	10,217,009	
<i>This shows how much of the total revenues received were spent on facilities costs.</i>				
	16.27%	13.63%	14.33%	
Occupancy Expense Ratio				
Total Facilities Expenses	1,448,302	1,348,571	1,464,040	
÷Total Expenses	8,136,599	9,253,139	10,201,233	
<i>This shows how much of the total expenses were spent on facilities costs.</i>				
	17.80%	14.57%	14.35%	< 22%
Student Occupancy Ratio				
Total Facilities Expenses	1,448,302	1,348,571	1,464,040	
÷Total # of Students	1009	1,010	1,005	
<i>This shows the amount of facilities costs on a per student basis.</i>				
	1,435.38	1,335.22	1,456.76	

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ANNUAL METRIC CALCULATIONS

Key Performance Indicators

Leverage Measures

	<u>2 Years Prior</u> <u>End Ratio</u>	<u>Prior Year End</u> <u>Ratio</u>	<u>Current Trend</u>	<u>Benchmark if</u> <u>Applicable</u>
Debt Ratio (Debt to Asset Ratio)				
Total Liabilities	\$ 13,813,598	\$ 13,411,137	\$ 13,328,302	
÷ Total Assets	17,350,914	17,606,656	18,288,828	
<i>This shows how much of the total assets are provided by debt (how much debt is relied on to operate).</i>				<i>State:</i>
	0.80	0.76	0.73	< or = 1.0

Debt Service Coverage Ratio

Change in Net Assets	779,036	638,280	181,726	
Add: Interest Expense (Interest & Principal for monthly)	557,678	514,050	860,930	
Add: Depreciation Expense	420,303	442,003	N/A	
Subtract: Property Expense (monthly calculation only)	N/A	N/A	100,000	
÷ Debt Service Costs (Or Maximum Annual Debt Service, MADS)	851,700	851,700	851,700	
<i>This shows the ability to cover debt payments.</i>				<i>Bond:</i>
<i>The benchmark can vary from school to school. Check bond documents for your benchmark</i>	206.30%	187.19%	110.68%	> 105%

Enrollment Measures

	<u>2 Years Prior</u> <u>End Ratio</u>	<u>Prior Year End</u> <u>Ratio</u>	<u>Current Trend</u>	<u>Benchmark if</u> <u>Applicable</u>
Enrollment Breakeven				
Total Expenses	\$ 8,136,599	\$ 9,253,139	\$ 10,201,233	
Income Per Student	8,820	9,793	10,166	
<i>This shows how much of the total assets are provided by debt (how much debt is relied on to operate).</i>				
	922.55	944.83	1003.45	

Resources:

[USCSB Accountability Framework](#)

[USCSB Accountability Framework Overview](#)

[UCAP Enrollment Reports](#)

[UCAP Financial Reports](#)

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Lakeview Academy of Science, Arts and Technology
Balance Sheet - Board Report
10/01/2023 to 10/31/2023

	Current Month YTD DRAFT	Prior Month YTD FINAL
Assets		
Cash		
Operating cash		
Checking	4,707,850	4,112,676
Savings	927,690	926,877
Cash on Hand	300	300
Total Operating cash	<u>5,635,840</u>	<u>5,039,853</u>
Restricted cash		
Bond Principal	28,750	339,870
Bond Interest	40,533	274,707
Bond Reserve	851,700	851,700
Repair and replacement	175,000	175,000
Expense fund	58,503	57,781
Analyzed checking	51	50
Total Restricted cash	<u>1,154,537</u>	<u>1,699,108</u>
Total Cash	<u>6,790,377</u>	<u>6,738,960</u>
Accounts receivable		
Sales tax receivable	4,595	4,017
Total Accounts receivable	<u>4,595</u>	<u>4,017</u>
Prepaid and other assets		
Deferred charges	(45)	-
Total Prepaid and other assets	<u>(45)</u>	<u>-</u>
Total Assets	<u>6,794,927</u>	<u>6,742,977</u>

Lakeview Academy of Science, Arts and Technology
Balance Sheet - Board Report
10/01/2023 to 10/31/2023

	Current Month YTD DRAFT	Prior Month YTD FINAL
Liabilities and fund balance		
Liabilities		
Accounts payable		
Accounts payable	87,050	40,635
Payroll and benefits payable	563,946	-
Purchasing liabilities	8,262	15,851
Total Accounts payable	659,258	56,487
Other current liabilities		
Accrued salaries and wages	231,946	205,830
Accrued withholdings	653	45,612
Total Other current liabilities	232,599	251,442
Total Liabilities	891,858	307,928
Fund balance		
Beginning fund balance	5,722,844	5,722,844
Net income	180,226	712,205
Total Fund balance	5,903,070	6,435,049
Total Liabilities and fund balance	6,794,927	6,742,977

Lakeview Academy of Science, Arts and Technology
Income Statement - Board Report
10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Actual YTD	Annual Budget	% of Budget YTD	Current Month DRAFT	Prior Month FINAL	Two Months Prior FINAL
Net Income (Loss)						
Revenue						
002 Local Revenue						
005 Interest Income	29,832	50,000	59.66%	8,075	7,705	7,242
006 Lunch Fee Student	54,258	150,000	36.17%	14,277	9,657	17,853
007 Lunch Fee Non Student	652	2,500	26.09%	60	482	110
008 Other Food Related Income	3,304	500	660.88%	20	3,084	200
009 Activities - After School Programs	15,138	57,395	26.37%	1,402	7,689	6,047
010 Student Fees - School Programs	1,155	3,350	34.48%	195	40	920
011 Student Fees-Secondary (not K-6)	27,329	49,700	54.99%	2,299	3,236	21,345
013 Local Donations	27,439	34,000	80.70%	7,877	8,009	11,553
016 Income- Sales & Rentals	6,750	13,000	51.93%	2,609	1,076	1,106
017 Other Local Income	15,066	6,100	246.99%	1,097	3,247	10,685
Total 002 Local Revenue	180,924	366,545	49.36%	37,910	44,226	77,060

Lakeview Academy of Science, Arts and Technology
Income Statement - Board Report
10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Actual YTD	Annual Budget	% of Budget YTD	Current Month DRAFT	Prior Month FINAL	Two Months Prior FINAL
021 State Revenue						
022 Regular School Programs K-12	1,272,103	3,797,893	33.49%	317,878	317,878	317,878
023 Professional Staff	100,083	285,250	35.09%	23,771	28,771	23,771
024 Flexible Allocation	758	-	-	190	190	190
025 Educator Salary Adjustment	178,353	535,059	33.33%	44,588	44,588	44,588
026 Class Size Reduction K-8	120,767	362,680	33.30%	30,192	30,192	30,192
027 Charter School Administration	107,340	202,125	53.11%	9,698	9,698	9,698
028 Charter- Local Replacement	1,054,107	3,077,074	34.26%	263,527	263,527	263,527
029 Special Ed Add-on	184,605	553,815	33.33%	46,151	46,151	46,151
030 Special Ed Self-Contained	8,322	24,966	33.33%	2,081	2,081	2,081
031 Special Ed Extended/State	5,800	18,573	31.23%	1,422	4,396	1,422
032 Career and Tech Education	2,021	6,064	33.33%	505	505	1,011
034 Enhancement for At-Risk	23,768	71,304	33.33%	5,942	5,942	5,942
036 Reading Improvement Program K-3	12,659	38,055	33.27%	3,165	9,495	-
040 School LAND Trust Program	146,132	144,741	100.96%	-	-	146,132
042 Lunch-State Liquor Tax	34,050	60,000	56.75%	5,582	4,064	24,404
046 Teachers Materials & Supplies	6,395	7,999	79.94%	-	-	-
047 Other State Revenue	81,817	215,758	37.92%	80,149	1,668	-
054 Teacher Salary Supplemental Program	0	21,423	-	-	-	-
Total 021 State Revenue	3,339,081	9,422,779	35.44%	834,839	769,145	916,986

Lakeview Academy of Science, Arts and Technology
Income Statement - Board Report
10/01/2023 to 10/31/2023
33.33% of the fiscal year has expired

	Actual YTD	Annual Budget	% of Budget YTD	Current Month DRAFT	Prior Month FINAL	Two Months Prior FINAL
071 Federal Revenue						
072 IDEA B- Disabled	23,585	135,000	17.47%	26,621	32,949	25,525
073 ESSER CARES Program	2,962	92,091	3.22%	99	2,864	129,536
074 National School Lunch Progam	653	-	-	653	-	-
078 School Lunch	18,452	175,000	10.54%	10,677	7,776	-
079 Title I Disadvantaged	-	9,732	-	-	-	-
080 Title II Teacher Improvement	-	5,862	-	-	-	-
081 Title IV Student Support	-	10,000	-	-	-	4,685
Total 071 Federal Revenue	45,653	427,685	10.67%	38,049	43,589	159,747
Total Revenue	3,565,658	10,217,009	34.90%	910,799	856,959	1,153,793

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Expense						
102 Salaries 100						
103 Wages-Principals & Directors	98,685	286,455	34.45%	23,956	23,956	27,176
104 Wages-Instructional Support	94,950	336,730	28.20%	26,821	26,314	25,650
105 Wages-Teachers	869,267	2,954,300	29.42%	247,696	287,754	331,811
106 Wages-Teachers-Special Ed	61,353	176,038	34.85%	15,896	18,552	22,808
107 Wages-Substitute Teacher	16,999	70,000	24.28%	8,730	7,834	436
108 Wages-Support Services Students	52,281	183,048	28.56%	13,100	17,911	17,669
109 Wages-Admin Support Staff	68,899	245,522	28.06%	18,517	20,577	17,974
110 Wages-Aides & Paraprofessionals	177,006	815,845	21.70%	58,606	76,742	39,472
111 Wages-SpEd Aide & Paraprofess	56,570	235,160	24.06%	20,085	26,075	10,411
113 Wages-Admin MAINT & OPS	48,774	203,010	24.03%	10,936	14,389	14,356
115 Wages-Food Services	43,003	190,865	22.53%	13,917	16,050	8,702
Total 102 Salaries 100	1,587,787	5,696,973	27.87%	458,260	536,153	516,467
121 Benefits 200						
122 Retirement Programs	79,411	318,171	24.96%	26,417	24,484	23,886
123 Social Security & Medicare Tax	97,037	433,999	22.36%	30,942	33,196	28,124
124 Health Benefits	312,839	964,682	32.43%	165,330	(9,426)	61,730
125 Workers Comp	5,094	-	-	735	735	1,422
126 Unemployment Insurance	3,387	32,759	10.34%	706	934	819
127 Other Employee Benefits	78	-	-	868	(1,332)	14
Total 121 Benefits 200	497,845	1,749,611	28.45%	224,998	48,591	115,995

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131 Purchased Prof & Tech Services 300						
132 Management & Business Services	7,600	40,300	18.86%	1,900	1,900	1,900
133 Instructional Services	4,361	34,500	12.64%	1,300	1,146	-
134 Employee Training & Development	11,860	26,500	44.76%	2,436	1,847	6,302
135 Education Support Services	49,269	155,000	31.79%	36,526	2,419	10,325
137 Computer and Tech Services	21,740	66,720	32.58%	5,210	5,510	5,510
138 Legal and Accounting	2,825	31,000	9.11%	2,825	-	-
139 Other Purchased Services	9,334	13,500	69.14%	2,029	529	4,374
Total 131 Purchased Prof & Tech Services 300	106,990	367,520	29.11%	52,226	13,351	28,411
151 Purchased Property Services 400						
152 Utilities Expenses	19,403	59,600	32.56%	4,417	3,726	4,102
153 Repair & Maint- Comp & Tech	1,533	16,000	9.58%	-	-	1,533
154 Repair & Maint- Facilities	39,983	106,000	37.72%	9,395	6,987	8,759
155 Repair & Maintenance - Other	-	4,000	-	-	-	-
156 Lease- Rent Expense	-	4,500	-	-	-	-
Total 151 Purchased Property Services 400	60,920	190,100	32.05%	13,812	10,713	14,395
171 Other Purchased Services 500						
173 Insurance Expense	35,970	34,500	104.26%	35,970	-	-
174 Telephone & Internet	1,499	5,000	29.99%	375	359	477
176 Postage & Mailing Expense	720	5,000	14.41%	-	416	43
178 Copy and Print Services	338	6,000	5.63%	27	126	164
179 Advertising- Administration	-	5,000	-	-	-	-
180 Travel- Staff Travel & Mileage	697	6,500	10.73%	50	41	606
181 Travel- Field Trips	12,897	72,500	17.79%	5,662	5,545	250
Total 171 Other Purchased Services 500	52,122	134,500	38.75%	42,084	6,487	1,540

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191 Supplies 600						
192 Classroom	68,499	182,999	37.43%	17,119	16,584	23,825
193 Employee Motivation	9,168	27,500	33.34%	2,045	1,260	1,175
194 Employee Training Supplies	13,400	25,000	53.60%	421	90	9,703
196 Administration Supplies	5,949	26,000	22.88%	1,094	1,534	3,189
199 Lunch Program Supplies	45,674	195,000	23.42%	16,523	13,660	15,319
200 Maintenance & Custodial Supplies	23,107	70,000	33.01%	3,185	4,468	14,469
202 Energy-Electricity & Natural Gas	31,326	131,000	23.91%	7,631	10,558	7,499
203 Textbooks & Instructional Software	41,421	125,000	33.14%	200	2,901	38,320
204 Library Books & Supplies	6,100	13,000	46.92%	896	2,613	1,009
205 Computer and Tech Supplies	179,821	235,000	76.52%	7,722	62,666	100,908
206 Motor Fuel & Oil	180	1,000	18.02%	-	43	88
207 Parent Organization Supplies	1,482	5,000	29.63%	-	1,482	-
208 Student Program Supplies	7,958	15,000	53.05%	611	2,171	5,116
209 Student Motivation Supplies	288	5,000	5.76%	45	-	243
211 Enhancement Supplies	2,286	20,000	11.43%	1,185	385	716
Total 191 Supplies 600	436,659	1,076,499	40.56%	58,677	120,416	221,578
221 Property (Equipment) 700						
223 Buildings	-	100,000	-	-	-	-
224 Equipment- Instruction	8,396	-	-	-	-	3,168
Total 221 Property (Equipment) 700	8,396	100,000	8.40%	-	-	3,168

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241 Other Objects 800						
242 Dues and Fees	16,454	25,000	65.82%	223	4,728	9,196
243 Interest Paid- Loans	258,250	500,950	51.55%	257,500	750	-
244 Principal Paid- Loans	335,000	335,000	100.00%	335,000	-	-
245 Other Debt Service Fees	25,010	24,980	100.12%	-	-	-
246 Contributions pass through	-	100	-	-	-	-
Total 241 Other Objects 800	634,714	886,030	71.64%	592,723	5,478	9,196
Total Expense	3,385,432	10,201,233	33.19%	1,442,778	741,188	910,750
Total Net Income (Loss)	180,226	15,776	1,142.41%	(531,979)	115,772	243,043

Lakeview Academy of Science, Arts and Technology
Check Register
Checking Zions - 10/01/2023 to 10/31/2023

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Aegis Business Resources	16459	1376	10/01/2023	10/01/2023	1,900.00	SERVICE CONTRACT- OCTOBER	1310.25.0005 - Business services: Cen	
					\$1,900.00			
AIWOHI, ABAGAIL	16465	10.2.23	10/02/2023	10/06/2023	8.13	SALES TAX	18139.. - Sales Tax Receivable	
AIWOHI, ABAGAIL	16465	10.2.23	10/02/2023	10/06/2023	113.75	AIWOHI- PENCIL BOXES, ORGANIZERS, FLASH	1610.10.5868 - Supplies & materials: In	AAIWOHI T
AIWOHI, ABAGAIL	16465	7.25.23	10/02/2023	10/06/2023	4.81	SALES TAX	18139.. - Sales Tax Receivable	
AIWOHI, ABAGAIL	16465	7.25.23	10/02/2023	10/06/2023	67.13	AIWOHI- STORAGE, WHITEOUT, FOLDERS, SCIS	1610.10.5868 - Supplies & materials: In	AAIWOHI T
AIWOHI, ABAGAIL	16465	7.7.23	10/02/2023	10/06/2023	141.21	AIWOHI- REIMBURSE- PENICL POUCHES, FOLD	1610.10.0005 - Supplies & materials: In	AAIWOHI T
					\$335.03			
					\$335.03			
AKANA, DIANA	16483	LUNCH REFUND	10/12/2023	10/13/2023	50.00	STUDENT LUNCH REFUND	41610.8070. - Income- Food Sales to S	
					\$50.00			
Amazon	16509	1113-V41X-MHF	10/13/2023	10/27/2023	-4.40	SHIPPING REFUND	1610.26.5619 - Supplies & materials: O	
Amazon	16509	114-5445249-757	10/24/2023	10/27/2023	17.08	DRAMA CLUB- TROLL WIG	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16509	11D6-FTW4-YJ6	10/15/2023	10/27/2023	396.81	HALLOWEEN SHIRTS, PLATES, LED LIGHTS, PA	4610.31.8001 - Supplies & materials: F	
Amazon	16509	11F7-CWRV-CV3	10/22/2023	10/27/2023	114.94	DRAMA CLUB- SHELVES	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16509	11TJ-G31G-WNN	10/14/2023	10/27/2023	24.79	DRAMA CLUB- POWER STRIP	1650.10.0005 - Supplies-Comp & Tech:	DRAMA CLU
Amazon	16509	11TJ-G31G-WNN	10/14/2023	10/27/2023	246.75	DRAMA CLUB- GYM FLOOR MATS	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16509	11YT-6R9L-RD4D	10/11/2023	10/27/2023	303.99	ROOF COATING, GRAFFITI REMOVER, SQUEEZ	1610.26.5619 - Supplies & materials: O	
Amazon	16509	131T-PVNH-MM	09/03/2023	10/27/2023	154.87	MUSIC PLC- HEADPHONES	1650.10.0005 - Supplies-Comp & Tech:	MUSIC PLC
Amazon	16509	13QX-66PG-1RJ	10/20/2023	10/27/2023	23.89	DRAMA CLUB- PAINT BRUSHES	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16509	14HT-7DCR-C47	09/25/2023	10/27/2023	-13.45	LIBRARY- BOOK RETURN: BOOK REPORTS & C	1644.22.0005 - Library Books & Matls:	LIBRARY
Amazon	16509	16GT-Q4GY-DLV	10/02/2023	10/27/2023	1,214.64	SAC- FOOTBALLS, PLAYGROUND BALLS, SOCC	1610.10.0005 - Supplies & materials: In	SAC
Amazon	16509	17QC-KV3M-64M	09/20/2023	10/27/2023	108.00	CANARY PRINTER PAPER	1610.10.0005 - Supplies & materials: In	
Amazon	16509	1DJM-NXC4-YGF	10/04/2023	10/27/2023	59.78	DRAMA CLUB- BELLS WITH RIBBONS	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16509	1DRY-CVPP-1JW	10/20/2023	10/27/2023	20.97	DRAMA CLUB- BLACK PAINT	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16509	1F9T-WR9D-9JF	10/10/2023	10/27/2023	-206.89	RUBBER BRACELETS REFUND	1611.21.0005 - Supplies-motivation: St	
Amazon	16509	1FHX-DQFD-XG	10/14/2023	10/27/2023	498.22	HALLOWEEN CARNIVAL- CANDY FLOSS, CUPS,	1610.10.0005 - Supplies & materials: In	
Amazon	16509	1GK=LC-1RYM-C	10/25/2023	10/27/2023	179.54	DRAMA CLUB- GAFFERS TAPE	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16509	1GLL-CWMD-ML	10/03/2023	10/27/2023	20.67	SPACE CENTER- HDMI CABLE	1650.10.0005 - Supplies-Comp & Tech:	SPACE CEN
Amazon	16509	1H6Q-3RQR-H9P	10/02/2023	10/27/2023	206.89	RUBBER BRACELETS FOR KIDS	1611.21.0005 - Supplies-motivation: St	
Amazon	16509	1HMD-TYYK-3FQ	10/24/2023	10/27/2023	10.99	PAYNTER- TCF- TOOTSIE ROLL CHARMS	1610.10.0005 - Supplies & materials: In	PAYNTER T
Amazon	16509	1HPV-RHFC-XJ	10/09/2023	10/27/2023	13.99	ADMIN- HANGING WITCH HATS	1610.24.0005 - Supplies & materials: S	
Amazon	16509	1JPQ-1FJ9-4C4H	10/18/2023	10/27/2023	67.98	PAYNTER- TCF- CAMERA AND SKITTLES	1610.10.0005 - Supplies & materials: In	PAYNTER T
Amazon	16509	1K6V-9H7M-PCN	10/11/2023	10/27/2023	45.32	FITZGERALD- TCF- BOOKSHELF & PLANNER	1610.10.0005 - Supplies & materials: In	FITZGERAL
Amazon	16509	1KKY-773X-N1M	10/03/2023	10/27/2023	1,059.96	DRAMA CLUB- GLOW STICKS, EFFECTS MACHI	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16509	1KV1-6N67-WK6	10/04/2023	10/27/2023	159.96	DRAMA CLUB- MAT FASTENERS	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16509	1LC9-WCLW-G7J	09/21/2023	10/27/2023	204.71	KLEENEX, CLEAR CLEANER, REPLACEMENT PL	1610.26.5619 - Supplies & materials: O	
Amazon	16509	1LXK-36MQ-N6T	10/08/2023	10/27/2023	4.21	LEE- SKITTLES CANDY	1610.10.0005 - Supplies & materials: In	LEE TCF
Amazon	16509	1LYF-F366-VDFH	10/04/2023	10/27/2023	196.36	DRAMA CLUB- DODGEBALLS & TETHERBALL SE	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16509	1MNX-91C4-1LW	10/23/2023	10/27/2023	311.26	DRAMA CLUB- PAINT AND PRIMER	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16509	1MWF-PLD7-7P	10/05/2023	10/27/2023	85.62	DRAMA CLUB- YELLOW, WHITE & WILDFIRE YAR	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16509	1MWF-PLD7-FH	10/06/2023	10/27/2023	94.56	DRAMA CLUB- MAGIC TRICK CARDS, SCARVES,	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16509	1P4N-64HF-PCW	09/29/2023	10/27/2023	39.98	ADMIN- CUBE STORAGE BINS	1610.24.0005 - Supplies & materials: S	
Amazon	16509	1PJP-CDM3-1HP	10/09/2023	10/27/2023	44.98	SPACE CENTER- UNO PROJECT STARTER KIT	1610.10.0005 - Supplies & materials: In	SPACE CEN
Amazon	16509	1PNW-RVMD-1Q	10/20/2023	10/27/2023	14.98	DRAMA CLUB- PAINT PEN MARKERS	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16509	1PNX-QWT6-LJX	10/11/2023	10/27/2023	-2.59	SHIPPING REFUND	1610.26.5619 - Supplies & materials: O	
Amazon	16509	1QR6-NW4F-PL3	09/29/2023	10/27/2023	56.91	SPACE CENTER- CASES FOR IPAD	1610.10.0005 - Supplies & materials: In	SPACE CEN
Amazon	16509	1QVJ-H6XN-KG6	10/07/2023	10/27/2023	85.55	TAPE, CLOCK, CALCULATOR, WATER COOLERS,	4610.31.8001 - Supplies & materials: F	
Amazon	16509	1RFJ-YLX1-7F31	10/25/2023	10/27/2023	173.98	KEY BOARD, MOUSE AND PRINTERS	4610.31.8001 - Supplies & materials: F	
Amazon	16509	1RH4-3L7N-4MF	10/01/2023	10/27/2023	23.96	ADMIN- CANDY STRIPE APRON	1610.24.0005 - Supplies & materials: S	
Amazon	16509	1T1K-K1HT-64W	10/25/2023	10/27/2023	32.15	DRAMA CLUB- YARN	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16509	1T7Y-JW1T-FVX	10/02/2023	10/27/2023	258.29	LEE- CANDY, DICE, BOOKS, STAPLER, BATTERI	1610.10.0005 - Supplies & materials: In	LEE TCF
Amazon	16509	1TNV-FC3V-3414	10/10/2023	10/27/2023	41.97	ADMIN- LACE ANKLE SOCKS	1610.24.0005 - Supplies & materials: S	
Amazon	16509	1VF1-MG34-F7K	10/06/2023	10/27/2023	299.38	PAPER ROLLS: TAN, ORANGE, PURPLE, BROWN	1610.10.0005 - Supplies & materials: In	

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Amazon	16509	1VXQ-NGK3-HG	10/11/2023	10/27/2023	138.72	DRAMA CLUB- CHEESECLOTH, MOUSE EARS, G	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16509	1W1X-G3CH-7R4	10/21/2023	10/27/2023	63.92	DRAMA CLUB- GREEN, WHITE & YELLOW PAINT	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16509	1WH9-GXQW-1K	09/24/2023	10/27/2023	-43.06	ELEM MUSIC- PICTURE HANGING STRIPS RETU	1610.10.0005 - Supplies & materials: In	ELE. MUSIC
Amazon	16509	1WKD-4T9F-9WV	10/19/2023	10/27/2023	15.91	ART PLC- YELLOW PAINT	1610.10.0005 - Supplies & materials: In	ARTS PLC
Amazon	16509	1XGM-RCGN-YV	09/25/2023	10/27/2023	1,318.09	PAPER & CARDSTOCK FOR WORKROOM	1610.10.0005 - Supplies & materials: In	
Amazon	16509	1YC3-V467-WTK	10/04/2023	10/27/2023	179.15	NURSE SUPPLIES- AED DEFIBRILATOR PADS, S	1610.21.0005 - Supplies & materials: St	NURSE SUP
Amazon	16509	1YX3-9M16-WW	08/01/2023	10/27/2023	107.99	ADMIN- COMPUTER DESK	1610.24.0005 - Supplies & materials: S	
					\$8,472.27			
					\$8,472.27			
Arbitrage Compliance Services, Inc.	16484	1034185	09/28/2023	10/13/2023	750.00	Arbitrage Rebate Calculation Interim	1833.50.5619 - Interest- Capital Lease:	
					\$750.00			
Brad Wilcox	16503	10.24.23	10/12/2023	10/13/2023	200.00	5th grade Maturation Speaker	1320.10.0005 - Educational services: In	
					\$200.00			
C3 Transportation	16466	1128	09/28/2023	10/06/2023	750.00	4TH FIELD TRIP- CURIOSITY MUSEUM	1513.27.0005 - Student Transp Comme	4TH FIELD
C3 Transportation	16485	1142	10/05/2023	10/13/2023	1,200.00	5TH CAMP- MUTUAL DELL	1513.27.0005 - Student Transp Comme	5TH CAMP
C3 Transportation	16510	1151	10/12/2023	10/27/2023	600.00	K FIELD TRIP- HEE HAW FARMS	1513.27.0005 - Student Transp Comme	KINDER. FI
					\$2,550.00			
Carney, Ashley	16511	BASKETBALL RE	10/26/2023	10/27/2023	120.00	BOYS BASKETBALL REFUND	11747.0030.. - Local Extra-Curricular A	BOYS B-BA
					\$120.00			
Carrie Ann Kemp	16486	10.24.23	10/12/2023	10/13/2023	200.00	5TH GRADE MATURATION	1320.10.0005 - Educational services: In	
					\$200.00			
City of Saratoga Springs	EFT	10.1.23	10/01/2023	10/19/2023	1,573.75	WATER BILL	1411.26.5619 - Utility-Water & Sewer:	
					\$1,573.75			
Clark, Jill	16487	10.10.2023	10/10/2023	10/13/2023	5.36	sales tax	18139.. - Sales Tax Receivable	
Clark, Jill	16487	10.10.2023	10/10/2023	10/13/2023	73.94	HALLOWEEN CARNIVAL- WITCH HATS, BAT WIN	1610.10.0005 - Supplies & materials: In	
Clark, Jill	16487	10.10.23	10/10/2023	10/13/2023	3.26	sales tax	18139.. - Sales Tax Receivable	
Clark, Jill	16487	10.10.23	10/10/2023	10/13/2023	45.00	HALLOWEEN CARNIVAL- SPIDERS, BUCKETS, W	1611.21.0005 - Supplies-motivation: St	
					\$127.56			
Clark, Jill	16505	10.13.23	10/13/2023	10/13/2023	1.98	sales tax	18139.. - Sales Tax Receivable	
Clark, Jill	16505	10.13.23	10/13/2023	10/13/2023	84.35	STUDENT GOVNT- REIMBURSE- HOSTESS, RIC	1610.10.0005 - Supplies & materials: In	STUD. GOV
					\$86.33			
					\$213.89			
Collegiate Designs, Inc.	16488	0923LAKE	09/15/2023	10/13/2023	527.08	CHOIR PLC- T-SHIRTS	1610.10.0005 - Supplies & materials: In	CHOIR
					\$527.08			
DENNEY, KEITH	16506	5TH CAMP 23-24	10/13/2023	10/13/2023	33.30	SALES TAX	18139.. - Sales Tax Receivable	
DENNEY, KEITH	16506	5TH CAMP 23-24	10/13/2023	10/13/2023	515.31	5TH CAMP- ICE, PIZZA, COOKIES, PLATES, GRA	1610.10.0005 - Supplies & materials: In	5TH CAMP
					\$548.61			
					\$548.61			
Division of Finance	16507	24102841312008	10/13/2023	10/13/2023	757.91	HOWELL P-CARD	19512.. - P-Card Clearing	
Division of Finance	16507	24102841312035	10/11/2023	10/13/2023	7,778.13	VEASEY P-CARD	19512.. - P-Card Clearing	
Division of Finance	16507	24102841312037	10/11/2023	10/13/2023	1,625.28	DESMOND P-CARD	19512.. - P-Card Clearing	
Division of Finance	16507	24102841312037	10/11/2023	10/13/2023	10,269.01	OVESON P-CARD	19512.. - P-Card Clearing	
					\$20,430.33			
					\$20,430.33			

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<u>Payee Name</u>	<u>Reference Number</u>	<u>Invoice Number</u>	<u>Invoice Ledger Date</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Description</u>	<u>Ledger Account</u>	<u>Activity Code</u>
Dominion Energy	16512	10.13.23	10/13/2023	10/27/2023	657.03	NATURAL GAS SERVICE	1621.26.5619 - Energy-Natural Gas: O	
					\$657.03			
EMI Health Smart Benefits	EFT	EMIA0316202310	10/01/2023	10/01/2023	310.50	TELEMED INSURANCE PREMIUM	1240.01.0000 - Grp Med Ben Unassign	
					\$310.50			
EQUITABLE	EFT.100523140	1471543	10/01/2023	10/02/2023	355.82	VOLUNTARY ACCIDENT	1290.01.0000 - Other Benefits: Unassign	
EQUITABLE	EFT.100523140	1471543	10/01/2023	10/02/2023	3,701.41	LIFE, AD&D, SHORT AND LONG TERM DISABILIT	1240.01.0000 - Grp Med Ben Unassign	
					\$4,057.23			
					\$4,057.23			
Farr's Ice Cream	16489	236419	10/04/2023	10/13/2023	312.30	CUSTARD MIX	4630.31.8001 - Food: Foods: Lunch	
					\$312.30			
Frogummy	16467	RFT- 0587	10/01/2023	10/06/2023	350.00	CONTENT MANAGEMENT- ONLINE CARPOOL	1350.21.0005 - Technical Services:Stud	
					\$350.00			
Horace Mann	EFT	10.1.23	10/01/2023	10/01/2023	68.74	Life insurance from PR 9.30.23	1290.01.0000 - Other Benefits: Unassign	
Horace Mann	EFT	10.1.23	10/01/2023	10/01/2023	349.81	Auto insurance from PR 9.30.23	1290.01.0000 - Other Benefits: Unassign	
					\$418.55			
					\$418.55			
Hunter, Kristine	16468	32100341	10/03/2023	10/06/2023	9.21	SALES TAX	18139.. - Sales Tax Receivable	
Hunter, Kristine	16468	32100341	10/03/2023	10/06/2023	128.73	5TH GRADE CAMP- REIMBURSE- BANDANAS	1610.10.0005 - Supplies & materials: In	5TH CAMP
					\$137.94			
					\$137.94			
INFOARMOR, INC.	16460	6350SEP23	09/30/2023	10/01/2023	93.65	PRIVACY ARMOR PLUS MONTHLY COVERAGE &	1290.01.0000 - Other Benefits: Unassign	
					\$93.65			
JEIDE, BECKY	16490	LUNCH REFUND	10/09/2023	10/13/2023	20.00	STUDENT LUNCH REFUND	41610.8070. - Income- Food Sales to S	
					\$20.00			
JENSEN, REBECCA	16504	5TH CAMP 23-24	10/12/2023	10/13/2023	5.02	SALES TEX	18139.. - Sales Tax Receivable	
JENSEN, REBECCA	16504	5TH CAMP 23-24	10/12/2023	10/13/2023	167.54	5TH CAMP- GO-GURT, STRING CHEESE, GOLDF	1610.10.0005 - Supplies & materials: In	5TH CAMP
					\$172.56			
					\$172.56			
Kagan Publishing and Professional	16469	680093	09/19/2023	10/06/2023	500.00	COOPERATIVE LEARNING STRETCH & REVIEW	1330.22.0005 - Professional Developm	
					\$500.00			
Lone Wolf Mechanical	16491	2836	10/04/2023	10/13/2023	1,425.50	REPLACED BLOWER MOTOR IN AC	1430.26.5619 - Pur Rep & Mnt: O&Mt:	
Lone Wolf Mechanical	16513	2848	10/17/2023	10/27/2023	3,725.00	REPLACE FILTERS, CLEAN SENSORS & CHECK	1430.26.5619 - Pur Rep & Mnt: O&Mt:	
Lone Wolf Mechanical	16513	2852	10/24/2023	10/27/2023	484.00	REPLACEMENT BELTS, PTRAPS	1430.26.5619 - Pur Rep & Mnt: O&Mt:	
					\$4,209.00			
					\$5,634.50			
Lovett, Lissa	16470	09.30.2023	10/05/2023	10/06/2023	58.80	4 - WECHSLER INTELLIGENCE SCALE FOR CHIL	1347.21.7524 - Medical Services: Stud	
Lovett, Lissa	16470	09.30.2023	10/05/2023	10/06/2023	1,768.50	SpEd evaluations and reports	1347.21.7524 - Medical Services: Stud	
					\$1,827.30			
					\$1,827.30			

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
MATRIX TRUST COMPANY	EFT.100223095	09203-3654CR	09/29/2023	10/02/2023	-652.86	401K DEDUCTION OVRAGE - BILLS	19541.4. - Accrued Retirement 401(k)	
MATRIX TRUST COMPANY	EFT.100223095	PR092023-3654	09/29/2023	10/02/2023	547.42	401K LOAN	19541.4. - Accrued Retirement 401(k)	
MATRIX TRUST COMPANY	EFT.100223095	PR092023-3654	09/29/2023	10/02/2023	3,582.47	401K ROTH	19541.4. - Accrued Retirement 401(k)	
MATRIX TRUST COMPANY	EFT.100223095	PR092023-3654	09/29/2023	10/02/2023	38,394.57	401K	19541.4. - Accrued Retirement 401(k)	
					\$41,871.60			
					\$41,871.60			
Millbatrim, LLC / Millburn Lawn & La	16492	23-9567	10/05/2023	10/13/2023	312.50	IRRIGATION REPAIR fixed broken solenoid	1424.26.5619 - Lawn Care: Local Repl	
					\$312.50			
National Benefit Services	EFT	956833	09/30/2023	10/09/2023	75.00	FSA ADMIN FEE	1240.01.0000 - Grp Med Ben Unassign	
National Benefit Services	EFT	957514	09/30/2023	10/09/2023	200.00	FSA ANNUAL MAINTENANCE: RE-ENROLLMENT	1240.01.0000 - Grp Med Ben Unassign	
					\$275.00			
					\$275.00			
Nicholas & Company	EFT.100523140	8343773 CR	05/08/2023	10/05/2023	-40.90	Non Food items Returned	4610.31.8001 - Supplies & materials: F	
Nicholas & Company	EFT.100523140	8343773 CR.2	10/05/2023	10/05/2023	40.90	NON FOOD ITEMS NOT CREDITED	4610.31.8001 - Supplies & materials: F	
					\$0.00			
Nicholas & Company	EFT.101223092	8499390	09/25/2023	10/12/2023	240.08	NON FOOD ITEMS	4610.31.8001 - Supplies & materials: F	
Nicholas & Company	EFT.101223092	8499390	09/25/2023	10/12/2023	2,168.88	Food items	4630.31.8001 - Food: Foods: Lunch	
Nicholas & Company	EFT.101223092	8503781	09/28/2023	10/12/2023	127.16	Non Food Item	4610.31.8001 - Supplies & materials: F	
Nicholas & Company	EFT.101223092	8503781	09/28/2023	10/12/2023	929.26	5TH GRADE CAMP FOOD	1610.10.0005 - Supplies & materials: In 5TH CAMP	
Nicholas & Company	EFT.101223092	8503781	09/28/2023	10/12/2023	1,356.36	FOOD ITEMS	4630.31.8001 - Food: Foods: Lunch	
Nicholas & Company	EFT.101223092	8507474	10/02/2023	10/12/2023	249.83	NON FOOD ITEMS	4610.31.8001 - Supplies & materials: F	
Nicholas & Company	EFT.101223092	8507474	10/02/2023	10/12/2023	2,021.89	Food items	4630.31.8001 - Food: Foods: Lunch	
Nicholas & Company	EFT.101223092	8511772	10/05/2023	10/12/2023	300.30	NON FOOD ITEMS	4610.31.8001 - Supplies & materials: F	
Nicholas & Company	EFT.101223092	8511772	10/05/2023	10/12/2023	519.51	Food items	4630.31.8001 - Food: Foods: Lunch	
					\$7,913.27			
					\$7,913.27			
Nicholas & Company	EFT.103023084	8515366	10/09/2023	10/30/2023	105.27	NON FOOD ITEMS	4610.31.8001 - Supplies & materials: F	
Nicholas & Company	EFT.103023084	8515366	10/09/2023	10/30/2023	1,176.32	Food items	4630.31.8001 - Food: Foods: Lunch	
Nicholas & Company	EFT.103023084	8519621	10/12/2023	10/30/2023	343.09	NON FOOD ITEMS	4610.31.8001 - Supplies & materials: F	
Nicholas & Company	EFT.103023084	8519621	10/12/2023	10/30/2023	702.26	Food items	4630.31.8001 - Food: Foods: Lunch	
Nicholas & Company	EFT.103023084	8530582	10/23/2023	10/30/2023	120.68	NON FOOD ITEMS	4610.31.8001 - Supplies & materials: F	
Nicholas & Company	EFT.103023084	8530582	10/23/2023	10/30/2023	2,848.20	Food items	4630.31.8001 - Food: Foods: Lunch	
Nicholas & Company	EFT.103023084	8534752	10/26/2023	10/30/2023	221.36	NON FOOD ITEMS	4610.31.8001 - Supplies & materials: F	
Nicholas & Company	EFT.103023084	8534752	10/26/2023	10/30/2023	1,210.79	Food items	4630.31.8001 - Food: Foods: Lunch	
					\$6,727.97			
					\$6,727.97			
NWPS	16514	INV44141	10/19/2023	10/27/2023	300.00	RETIREMENT PLAN QUARTERLY FEE	1230.10.0005 - Retirement: Instruct: K1	
					\$300.00			
Office Depot	16493	334024312-001	10/04/2023	10/13/2023	3,104.14	2- PAPER PALLETS	1610.10.0005 - Supplies & materials: In	
Office Depot	16515	336190327-001	10/10/2023	10/27/2023	28.99	BUSINESS OFFICE- ENVELOPES	1610.25.0005 - Supplies & materials: C BUSINESS	
Office Depot	16515	336191694-001	10/10/2023	10/27/2023	12.99	BUSINESS OFFICE- ENTERED STAMP	1610.25.0005 - Supplies & materials: C BUSINESS	
					\$41.98			
					\$3,146.12			
OnSolve, LLC	16472	15293240	09/28/2023	10/06/2023	2,243.60	ONE CALL ADMIN BROADCAST PLAN	1810.10.0005 - Dues & fees-Instruct: K	
					\$2,243.60			
ONWARD TECHNOLOGY	16473	80234	09/18/2023	10/06/2023	21,420.00	60 - CHROMEBOOKS	1650.10.0005.1 - Supplies-Comp & Tec	

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<u>Payee Name</u>	<u>Reference Number</u>	<u>Invoice Number</u>	<u>Invoice Ledger Date</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Description</u>	<u>Ledger Account</u>	<u>Activity Code</u>
ONWARD TECHNOLOGY	16494	80323	10/01/2023	10/13/2023	120.00	PELORUS HOSTING	1351.25.0005 - Technical services-com	
ONWARD TECHNOLOGY	16494	80323	10/01/2023	10/13/2023	5,090.00	GENERAL TECH & CLOUD STORAGE	1351.25.0005 - Technical services-com	
					\$5,210.00			
					\$26,630.00			
Payne, Sam	16531	10.26.23	10/26/2023	10/27/2023	500.00	6th gr Storytelling Performance 10.27.23	1320.10.0005 - Educational services: In	6TH FIELD
					\$500.00			
Principal Financial Group	16464	10.1.23	10/01/2023	10/01/2023	5,176.62	VISION & DENTAL INSURANCE	1240.01.0000 - Grp Med Ben Unassign	
					\$5,176.62			
Republic Services #864	EFT.100523140	0864-001907266	09/26/2023	10/05/2023	2,476.80	GARBAGE & RECYCLING SERVICES	1412.26.5619 - Utility-Disposal: O&M: L	
					\$2,476.80			
Richard Hagen Education Therapy P	16516	2159	09/30/2023	10/27/2023	1,027.72	SPED- OT SERVICES FOR STUDENTS WITH 504	1347.21.0005 - Medical Services!: Stud	
					\$1,027.72			
Right Way Bus Lines LLC	16517	0190953	10/10/2023	10/27/2023	1,375.00	1ST GRADE- HOGLE ZOO	1513.27.0005 - Student Transp Comme	1ST FIELD T
					\$1,375.00			
Rocky Mountain Power	EFT.103023082	10.10.23	10/10/2023	10/30/2023	6,973.68	Electric bill	1622.26.5619 - Energy-Electricity: O&M	
					\$6,973.68			
SANCHEZ, MARIA	16518	LUNCH REFUND	10/26/2023	10/27/2023	20.00	STUDENT LUNCH REFUND	41610.8070. - Income- Food Sales to S	
					\$20.00			
ScentAir Technologies, LLC	16474	11102512890	10/01/2023	10/06/2023	100.93	SCENTWAVE SERVICES	1610.26.5619 - Supplies & materials: O	
					\$100.93			
Scholastic Book Fairs	16475	W5384340BF	09/28/2023	10/06/2023	1,481.53	BOOK FAIR FALL 2023	1610.22.0382 - Supplies & materials: St	SAC
					\$1,481.53			
Select Health	16458	23610017809	10/01/2023	10/01/2023	83,255.90	HEALTH INSURANCE PREMIUM - OCT	1240.01.0000 - Grp Med Ben Unassign	
					\$83,255.90			
SR+ Plus Consulting LLC dba Blind	16476	2027	10/01/2023	10/06/2023	1,390.90	SpEd - BEHAVIOR CONSULTATION COACHING A	1347.21.7524 - Medical Services: Stud	
					\$1,390.90			
Standard & Poors Financial Services	16519	11461064	10/05/2023	10/27/2023	5,500.00	Bond Rating annual fee	1833.50.5619 - Interest- Capital Lease:	
					\$5,500.00			
Stanley Access Technologies	16520	903.044937	10/02/2023	10/27/2023	768.54	SPACE CENTER-KIT CONTROLLER INSTALL	1430.26.5619 - Pur Rep & Mnt: O&M:	SPACE CEN
					\$768.54			
Strawberry Communications LLC	EFT	10.1.23	10/01/2023	10/01/2023	375.28	PHONE BILL	1531.25.0005 - Telephone & Internet: K	
					\$375.28			
Swire Coca-Cola, USA- #413121	16495	37989401026	10/10/2023	10/13/2023	232.90	SODA FOUNTAIN REFILL	1611.22.0005 - Supplies-motivation: St	
Swire Coca-Cola, USA- #413121	16521	37544563031	10/13/2023	10/27/2023	725.85	SODA FOUNTAIN REFILL	1611.22.0005 - Supplies-motivation: St	
					\$958.75			
Tenney's Pizza	16477	9.21.23	09/21/2023	10/06/2023	1,086.57	PIZZA ORDER 9.21.23	4630.31.8001 - Food: Foods: Lunch	
Tenney's Pizza	16477	9.28.23	09/28/2023	10/06/2023	1,156.22	PIZZA ORDER 9.28.23	4630.31.8001 - Food: Foods: Lunch	
					\$2,242.79			

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<u>Payee Name</u>	<u>Reference Number</u>	<u>Invoice Number</u>	<u>Invoice Ledger Date</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Description</u>	<u>Ledger Account</u>	<u>Activity Code</u>
Tenney's Pizza	16496	10.5.23	10/05/2023	10/13/2023	1,086.57	PIZZA ORDER 10.5.23	4630.31.8001 - Food: Foods: Lunch	
Tenney's Pizza	16522	10.12.23	10/12/2023	10/27/2023	1,201.74	PIZZA ORDER 10.12.23	4630.31.8001 - Food: Foods: Lunch	
					\$4,531.10			
Turn a Key Locksmith	16478	6703	09/28/2023	10/06/2023	695.50	COMMERCIAL GRADE LEVER, DOOR KNOB, ET	1430.26.5619 - Pur Rep & Mnt: O&Mt:	
					\$695.50			
TURNER, ANDREW	16479	D & D CLUB REF	10/02/2023	10/06/2023	16.00	D & D CLUB REFUND	11747.0005. - Local Extra-Curricular Ac	D & D CLUB
					\$16.00			
Utah Association of Public Charter S	16497	LTRS- COHORT-	10/11/2023	10/13/2023	2,160.00	LETRS FOR TEACHERS COHORT	1330.22.5697 - Prof Dev: Staff: Early Li	
					\$2,160.00			
Utah Bureau of Criminal Identificatio	16498	202310B1525	10/12/2023	10/13/2023	927.75	Background Checks	1350.25.0005 - Technical Services:Cen	
					\$927.75			
Utah Department of Workforce Servi	EFT	09.30.2023	09/30/2023	10/04/2023	-0.15	2023 Q3 ADJUSTMENT FOR ROUNDING	1280.10.0005 - SUTA: Instruct: K12	
Utah Department of Workforce Servi	EFT	PR072023-1426	08/01/2023	10/04/2023	726.65	State Unemployment Tax	19542.3. - Accrued Unemployment Insu	
Utah Department of Workforce Servi	EFT	PR082023-1426	09/01/2023	10/04/2023	800.05	State Unemployment Tax	19542.3. - Accrued Unemployment Insu	
Utah Department of Workforce Servi	EFT	PR092023-1426	09/29/2023	10/04/2023	907.94	State Unemployment Tax	19542.3. - Accrued Unemployment Insu	
					\$2,434.49			
					\$2,434.49			
UTAH EDUCATION LAW	16480	1209	10/02/2023	10/06/2023	2,825.00	LEGAL SERVICES	1349.23.0005 - Legal services: OrgAd	
					\$2,825.00			
UTAH EXCEL PSYCHOLOGY	16499	10.8.23	10/08/2023	10/13/2023	3,880.40	PSYCHOLOGY ASSESSMENTS	1347.21.7524 - Medical Services: Stud	
					\$3,880.40			
Van Orden, Bonnie	16481	112-8776327-234	10/01/2023	10/06/2023	25.59	sales tax	18139.. - Sales Tax Receivable	
Van Orden, Bonnie	16481	112-8776327-234	10/01/2023	10/06/2023	357.87	5TH ENHANCE- REIMBURSE.- GROW LIGHT, CLI	1617.10.0005 - Supplies-Enhancement:	5TH ENHAN
					\$383.46			
					\$383.46			
WCF MUTUAL INSURANCE COMP	16500	7840555	10/01/2023	10/13/2023	734.67	WORKERS COMP MONTHLY PREMIUM	1270.01.0000 - Workers Comp: Unassi	
					\$734.67			
Wonderware Inc DBA Core Business	16482	INV-21976	09/29/2023	10/06/2023	19.95	monthly service fee	1350.25.0005 - Technical Services:Cen	
					\$19.95			
YOUNG, BRENNEN	16501	BOYS SOCCER	10/10/2023	10/13/2023	400.00	BOYS SOCCER STIPEND	1350.21.0030 - Technical Services: Stu	BOYS SOC
					\$400.00			
Zaelit, Kiersten	16502	10.9.23	10/09/2023	10/13/2023	9.22	SALES TAX	18139.. - Sales Tax Receivable	
Zaelit, Kiersten	16502	10.9.23	10/09/2023	10/13/2023	215.99	5TH CAMP- REIMBURSE- LEMON JUICE, MILK, E	1610.10.0005 - Supplies & materials: In	5TH CAMP
					\$225.21			
					\$225.21			
					\$272,397.76			



Finance & Accounting Report

Summary, Notes & Action Items

Prepared by: Nicole Desmond
Business Manager
Month Ending: November 30, 2023

Notes

Reporting

- Bond Compliance items submitted in November: monthly allotment, FY24 Q1 Financials, FY23 Certificate of Compliance

Balance Sheet

- Days Cash on Hand: 205* *based on FY24 Original Budget expenses

Income Statement

ADJUSTMENTS TO PRIOR PERIOD

CURRENT PERIOD NOTES

- All Revenue and Expense lines are within budget and as expected for this point in the year.

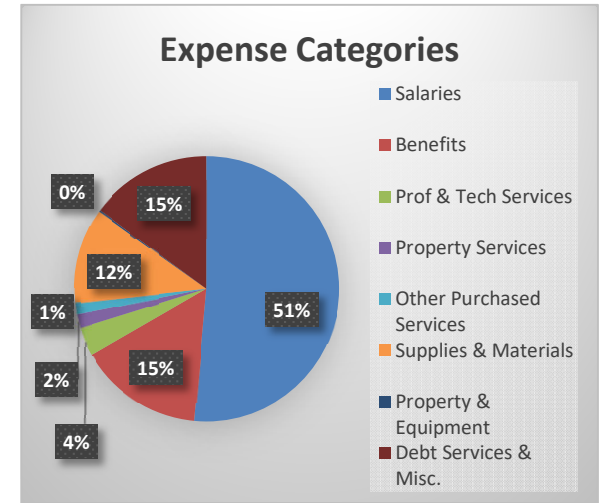
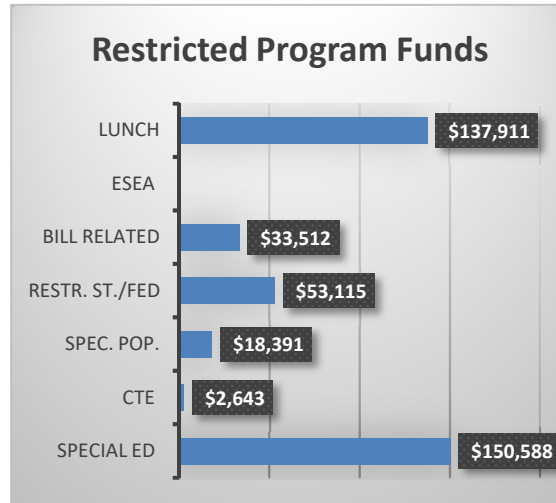
Action Items



Monthly Financial Scoreboard

as of November 30, 2023

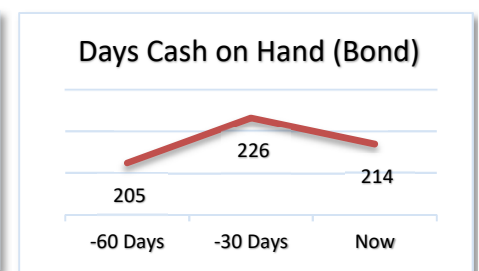
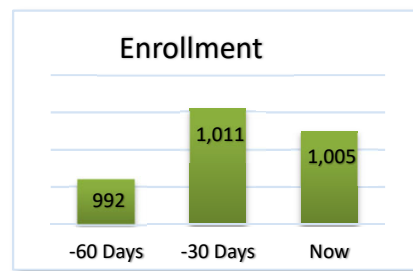
Balance Sheet		% through the year:		41.67%
Assets	Prior Month	Current Month		
Operating Cash (Unrestricted)	\$ 5,635,840	\$ 5,718,675		
Restricted Cash	\$ 1,154,537	\$ 1,232,857		
Accounts Receivable	\$ 4,595	\$ 1,244		
Prepaid/Other Assets	\$ (45)	\$ (255)		
Total Assets	\$ 6,794,927	\$ 6,952,521		
Liabilities & Fund Balance				
Accounts Payable	\$ 659,258	\$ 784,465		
Other Current Liabilities	\$ 232,599	\$ 258,654		
Total Liabilities	\$ 891,857	\$ 1,043,119		
Unrestricted Fund Balance	\$ 5,473,212	\$ 5,513,242		
Restricted Fund Balance	\$ 429,858	\$ 396,160		
Total Fund Balance	\$ 5,903,070	\$ 5,909,402		
Total Liabilities & Fund Balance	\$ 6,794,927	\$ 6,952,521		



Income Statement - Budget Report		% through the year: 41.67%			
Revenue		YTD Actuals	Approved Budget	Current Month	% of Budget
1000	Local	\$ 209,565	\$ 366,545	\$ 28,640	57.17%
3000	State	\$ 4,150,365	\$ 9,422,779	\$ 811,284	44.05%
4000	Federal	\$ 77,268	\$ 427,685	\$ 31,615	18.07%
5000	Other Financing Proceeds	\$ -	\$ -	\$ -	
Total Revenue		\$ 4,437,198	\$ 10,217,009	\$ 871,539	43.43%
Expenses		YTD Actuals	Approved Budget	Current Month	% of Budget
100	Salaries	\$ 2,188,430	\$ 5,696,973	\$ 600,643	38.41%
200	Benefits	\$ 645,264	\$ 1,749,611	\$ 147,419	36.88%
300	Prof & Tech Services	\$ 151,362	\$ 367,520	\$ 44,373	41.18%
400	Property Services	\$ 71,235	\$ 190,100	\$ 10,315	37.47%
500	Other Purchased Services	\$ 58,431	\$ 134,500	\$ 6,310	43.44%
600	Supplies & Materials	\$ 492,788	\$ 1,076,499	\$ 56,129	45.78%
700	Property & Equipment	\$ 8,396	\$ 100,000	\$ -	8.40%
800	Debt Services & Misc.	\$ 634,732	\$ 886,030	\$ 18	71.64%
Total Expenses		\$ 4,250,638	\$ 10,201,233	\$ 865,207	41.67%
Net Income		\$ 186,560	\$ 15,776	\$ 6,332	

>5% positive within 5% >5% negative

Performance Metrics			
Financial Metrics	Prior Year	Now	Standard
Unrestricted Days Cash on Hand (Bond Calc.)	189	214	30 Days
Unrestricted Days Cash on Hand (USCSB Calc.)	189	199	30 Days
Debt to Asset Ratio	0.76	0.73	≤ 1
Current Ratio	4.43	3.00	≥ 1
Annual Cash Flow increase/(decrease)	272,315	1,165,025	> 0
Profit Margin (Total Margin)	\$ 0.06	\$ 0.00	> 0
Enrollment Metrics			
Enrollment Trend (Oct 1)	1,010	1,005	≥ 90% PY
Average Daily Membership (ADM)	992.06	1005.00	≥ 90% Oct 1



*These interim reports are reported on a modified accrual basis and intended for internal use only.

ANNUAL METRIC CALCULATIONS

Key Performance Indicators

Liquidity Measures

	<u>2 Years Prior</u> <u>End Ratio</u>	<u>Prior Year End</u> <u>Ratio</u>	<u>Current Trend</u>	<u>Benchmark if</u> <u>Applicable</u>
Current Ratio (Net Working Capital)				
Current Assets	4,350,134	4,775,204	5,719,664	State:
÷Current Liabilities	1,131,289	1,076,977	1,904,079	≥ 1.0
<i>This shows how many times the companies could pay its current short-term obligations.</i>	3.85	4.43	3.00	with positive trend
Days Unrestricted Cash on Hand (bond calculation)				
Total Unrestricted Cash (cash-restricted cash)	4,281,335	4,553,650	5,718,675	
÷Daily Expenses (Annual Expenses / 365 days)	21,095.02	24,140.10	26,756.80	
<i>This shows how many days the school can continue operations without additional cash inflow.</i>	203	189	214	Bond: ≥ 30 Days
Days Unrestricted Cash on Hand (state calculation)				
Total Unrestricted Cash (cash-restricted cash-programatic restricted cash)	4,166,260	4,553,650	5,322,515	
÷Daily Expenses (Annual Expenses / 365 days)	21,095.02	24,140.10	26,756.80	
<i>This shows how many days the school can continue operations without additional cash inflow.</i>	197	189	199	State: ≥ 30 Days

Profitability Measures

	<u>2 Years Prior</u> <u>End Ratio</u>	<u>Prior Year End</u> <u>Ratio</u>	<u>Current Budget</u> <u>Trend</u>	<u>Benchmark if</u> <u>Applicable</u>
Net Profit Margin (Total Margin)				
Net Income (Change in Net Position)	779,036	\$ 638,280	\$ 15,776	
÷Total Revenues	8,899,022	9,891,419	10,217,009	
<i>This shows how much income is retained by the school for every dollar earned.</i>	8.75%	6.45%	0.15%	State: > 0
Income per Student				
Total Revenues	8,899,024	9,891,419	10,217,009	
÷Total # of Students Enrolled	1009	1,010	1,005	
<i>This shows how much in state revenue is earned on a per student basis.</i>	8,819.65	9,793.48	10,166.18	

AIM UP! for Charter School Success

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ANNUAL METRIC CALCULATIONS

Key Performance Indicators

Performance Measures

	<u>2 Years Prior</u> <u>End Ratio</u>	<u>Prior Year End</u> <u>Ratio</u>	<u>Current Budget</u> <u>Trend</u>	<u>Benchmark if</u> <u>Applicable</u>
Unrestricted Cash Turnover				
Total Revenues	8,899,024	\$ 9,891,419	\$ 10,217,009	
÷Total Unrestricted Cash & Cash Equivalents	4,104,737	4,377,052	5,322,515	
<i>This shows how much is received in revenue for every dollar in cash; thus, it shows how effectively a school is utilizing it's cash</i>				
	2.17	2.26	1.92	
Classroom Spending				
Total Instructional Expenses	4,693,044	4,675,415	6,580,516	
÷Total Revenues	8,899,022	9,891,419	10,217,009	
<i>This shows how much of the total revenues received were put into classroom education.</i>				
	52.74%	47.27%	64.41%	
Human Capital Ratio				
Total Wages and Benefits	5,546,328	6,358,759	7,446,584	
÷Total Revenues	8,899,024	9,891,419	10,217,009	
<i>This shows how much of the total revenues received were spent on wages and benefits.</i>				
	62.33%	64.29%	72.88%	

Operation Measures

	<u>2 Years Prior</u> <u>End Ratio</u>	<u>Prior Year End</u> <u>Ratio</u>	<u>Current Budget</u> <u>Trend</u>	<u>Benchmark if</u> <u>Applicable</u>
Occupancy Ratio				
Total Facilities Expenses	1,448,302	\$ 1,348,571	\$ 1,464,040	
÷Total Revenue	8,899,024	9,891,419	10,217,009	
<i>This shows how much of the total revenues received were spent on facilities costs.</i>				
	16.27%	13.63%	14.33%	
Occupancy Expense Ratio				
Total Facilities Expenses	1,448,302	1,348,571	1,464,040	
÷Total Expenses	8,136,599	9,253,139	10,201,233	
<i>This shows how much of the total expenses were spent on facilities costs.</i>				
	17.80%	14.57%	14.35%	< 22%
Student Occupancy Ratio				
Total Facilities Expenses	1,448,302	1,348,571	1,464,040	
÷Total # of Students	1009	1,010	1,005	
<i>This shows the amount of facilities costs on a per student basis.</i>				
	1,435.38	1,335.22	1,456.76	

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ANNUAL METRIC CALCULATIONS

Key Performance Indicators

Leverage Measures

	<u>2 Years Prior</u> <u>End Ratio</u>	<u>Prior Year End</u> <u>Ratio</u>	<u>Current Trend</u>	<u>Benchmark if</u> <u>Applicable</u>
Debt Ratio (Debt to Asset Ratio)				
Total Liabilities	\$ 13,813,598	\$ 13,411,137	\$ 13,481,063	
÷ Total Assets	17,350,914	17,606,656	18,446,422	
<i>This shows how much of the total assets are provided by debt (how much debt is relied on to operate).</i>	0.80	0.76	0.73	<i>State:</i> < or = 1.0

Debt Service Coverage Ratio

Change in Net Assets	779,036	638,280	186,558	
Add: Interest Expense (Interest & Principal for monthly)	557,678	514,050	860,930	
Add: Depreciation Expense	420,303	442,003	N/A	
Subtract: Property Expense (monthly calculation only)	N/A	N/A	100,000	
÷ Debt Service Costs (Or Maximum Annual Debt Service, MADS)	851,700	851,700	851,700	
<i>This shows the ability to cover debt payments.</i>				<i>Bond:</i>
<i>The benchmark can vary from school to school. Check bond documents for your benchmark</i>	206.30%	187.19%	111.25%	> 105%

Enrollment Measures

	<u>2 Years Prior</u> <u>End Ratio</u>	<u>Prior Year End</u> <u>Ratio</u>	<u>Current Trend</u>	<u>Benchmark if</u> <u>Applicable</u>
Enrollment Breakeven				
Total Expenses	\$ 8,136,599	\$ 9,253,139	\$ 10,201,233	
Income Per Student	8,820	9,793	10,166	
<i>This shows how much of the total assets are provided by debt (how much debt is relied on to operate).</i>	922.55	944.83	1003.45	

Resources:

[USCSB Accountability Framework](#)

[USCSB Accountability Framework Overview](#)

[UCAP Enrollment Reports](#)

[UCAP Financial Reports](#)

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Lakeview Academy of Science, Arts and Technology
Balance Sheet - Board Report
11/01/2023 to 11/30/2023

	Current Month YTD DRAFT	Prior Month YTD FINAL
Assets		
Cash		
Operating cash		
Checking	4,789,723	4,707,850
Savings	928,452	927,690
Cash on Hand	500	300
Total Operating cash	<u>5,718,675</u>	<u>5,635,840</u>
Restricted cash		
Bond Principal	58,273	28,750
Bond Interest	86,497	40,533
Bond Reserve	851,700	851,700
Repair and replacement	175,000	175,000
Expense fund	61,337	58,503
Analyzed checking	50	51
Total Restricted cash	<u>1,232,857</u>	<u>1,154,537</u>
Total Cash	<u>6,951,532</u>	<u>6,790,377</u>
Accounts receivable		
Sales tax receivable	1,244	4,595
Total Accounts receivable	<u>1,244</u>	<u>4,595</u>
Prepaid and other assets		
Deferred charges	(255)	(45)
Total Prepaid and other assets	<u>(255)</u>	<u>(45)</u>
Total Assets	<u>6,952,521</u>	<u>6,794,927</u>

Lakeview Academy of Science, Arts and Technology
Balance Sheet - Board Report
11/01/2023 to 11/30/2023

	Current Month YTD DRAFT	Prior Month YTD FINAL
Liabilities and fund balance		
Liabilities		
Accounts payable		
Accounts payable	47,678	87,050
Payroll and benefits payable	722,918	563,946
Purchasing liabilities	13,869	8,262
Total Accounts payable	<u>784,465</u>	<u>659,258</u>
Other current liabilities		
Accrued salaries and wages	257,974	231,946
Accrued withholdings	680	653
Total Other current liabilities	<u>258,654</u>	<u>232,599</u>
Total Liabilities	<u>1,043,119</u>	<u>891,858</u>
Fund balance		
Beginning fund balance	5,722,844	5,722,844
Net income	186,558	180,226
Total Fund balance	<u>5,909,402</u>	<u>5,903,070</u>
Total Liabilities and fund balance	<u>6,952,521</u>	<u>6,794,927</u>

Lakeview Academy of Science, Arts and Technology
Income Statement - Board Report
11/01/2023 to 11/30/2023
41.67% of the fiscal year has expired

	Actual YTD	Annual Budget	% of Budget YTD	Current Month DRAFT	Prior Month FINAL	Two Months Prior FINAL
Net Income (Loss)						
Revenue						
002 Local Revenue						
005 Interest Income	37,057	50,000	74.11%	7,224	8,075	7,705
006 Lunch Fee Student	63,776	150,000	42.52%	9,519	14,277	9,657
007 Lunch Fee Non Student	911	2,500	36.43%	259	60	482
008 Other Food Related Income	3,324	500	664.88%	20	20	3,084
009 Activities - After School Programs	17,724	57,395	30.88%	2,587	1,402	7,689
010 Student Fees - School Programs	1,769	3,350	52.81%	614	195	40
011 Student Fees-Secondary (not K-6)	29,124	49,700	58.60%	1,795	2,299	3,236
013 Local Donations	32,223	34,000	94.77%	4,784	7,877	8,009
016 Income- Sales & Rentals	7,787	13,000	59.90%	1,037	2,609	1,076
017 Other Local Income	15,869	6,100	260.14%	802	1,097	3,247
Total 002 Local Revenue	209,565	366,545	57.17%	28,640	37,910	44,226

Lakeview Academy of Science, Arts and Technology
Income Statement - Board Report
11/01/2023 to 11/30/2023
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	Actual YTD	Annual Budget	% of Budget YTD	Current Month DRAFT	Prior Month FINAL	Two Months Prior FINAL
021 State Revenue						
022 Regular School Programs K-12	1,599,610	3,797,893	42.12%	327,507	317,878	317,878
023 Professional Staff	125,274	285,250	43.92%	25,191	23,771	28,771
024 Flexible Allocation	957	-	-	199	190	190
025 Educator Salary Adjustment	236,318	535,059	44.17%	57,965	44,588	44,588
026 Class Size Reduction K-8	156,152	362,680	43.05%	35,385	30,192	30,192
027 Charter School Administration	117,024	202,125	57.90%	9,684	9,698	9,698
028 Charter- Local Replacement	1,317,153	3,077,074	42.81%	263,046	263,527	263,527
029 Special Ed Add-on	241,085	553,815	43.53%	56,480	46,151	46,151
030 Special Ed Self-Contained	10,403	24,966	41.67%	2,081	2,081	2,081
031 Special Ed Extended/State	7,223	18,573	38.89%	1,424	1,422	4,396
032 Career and Tech Education	2,643	6,064	43.58%	622	505	505
034 Enhancement for At-Risk	31,850	71,304	44.67%	8,082	5,942	5,942
036 Reading Improvement Program K-3	15,824	38,055	41.58%	3,165	3,165	9,495
040 School LAND Trust Program	146,132	144,741	100.96%	-	-	-
042 Lunch-State Liquor Tax	34,050	60,000	56.75%	-	5,582	4,064
046 Teachers Materials & Supplies	6,395	7,999	79.94%	-	-	-
047 Other State Revenue	102,271	215,758	47.40%	20,454	80,149	1,668
054 Teacher Salary Supplemental Program	0	21,423	-	-	-	-
Total 021 State Revenue	4,150,365	9,422,779	44.05%	811,284	834,839	769,145

Lakeview Academy of Science, Arts and Technology
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071 Federal Revenue						
072 IDEA B- Disabled	23,585	135,000	17.47%	-	26,621	32,949
073 ESSER CARES Program	2,962	92,091	3.22%	-	99	2,864
074 National School Lunch Program	653	-	-	-	653	-
078 School Lunch	50,068	175,000	28.61%	31,615	10,677	7,776
079 Title I Disadvantaged	-	9,732	-	-	-	-
080 Title II Teacher Improvement	-	5,862	-	-	-	-
081 Title IV Student Support	-	10,000	-	-	-	-
Total 071 Federal Revenue	77,268	427,685	18.07%	31,615	38,049	43,589
Total Revenue	4,437,197	10,217,009	43.43%	871,539	910,799	856,959

Lakeview Academy of Science, Arts and Technology
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	Actual YTD	Annual Budget	% of Budget YTD	Current Month DRAFT	Prior Month FINAL	Two Months Prior FINAL
Expense						
102 Salaries 100						
103 Wages-Principals & Directors	125,641	286,455	43.86%	26,956	23,956	23,956
104 Wages-Instructional Support	127,043	336,730	37.73%	32,093	26,821	26,314
105 Wages-Teachers	1,172,362	2,954,300	39.68%	303,095	247,696	287,754
106 Wages-Teachers-Special Ed	80,250	176,038	45.59%	18,896	15,896	18,552
107 Wages-Substitute Teacher	29,730	70,000	42.47%	12,730	8,730	7,834
108 Wages-Support Services Students	70,468	183,048	38.50%	18,186	13,100	17,911
109 Wages-Admin Support Staff	92,777	245,522	37.79%	23,878	18,517	20,577
110 Wages-Aides & Paraprofessionals	272,562	815,845	33.41%	95,556	58,606	76,742
111 Wages-SpEd Aide & Paraprofess	87,629	235,160	37.26%	31,058	20,085	26,075
113 Wages-Admin MAINT & OPS	65,774	203,010	32.40%	17,001	10,936	14,389
115 Wages-Food Services	64,195	190,865	33.63%	21,192	13,917	16,050
Total 102 Salaries 100	2,188,430	5,696,973	38.41%	600,643	458,260	536,153
121 Benefits 200						
122 Retirement Programs	110,314	318,171	34.67%	30,902	26,417	24,484
123 Social Security & Medicare Tax	138,937	433,999	32.01%	41,901	30,942	33,196
124 Health Benefits	386,001	964,682	40.01%	73,162	165,330	(9,426)
125 Workers Comp	5,828	-	-	735	735	735
126 Unemployment Insurance	4,118	32,759	12.57%	731	706	934
127 Other Employee Benefits	66	-	-	(11)	868	(1,332)
Total 121 Benefits 200	645,264	1,749,611	36.88%	147,419	224,998	48,591

Lakeview Academy of Science, Arts and Technology
Income Statement - Board Report
11/01/2023 to 11/30/2023
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	Actual YTD	Annual Budget	% of Budget YTD	Current Month DRAFT	Prior Month FINAL	Two Months Prior FINAL
131 Purchased Prof & Tech Services 300						
132 Management & Business Services	9,700	40,300	24.07%	2,100	1,900	1,900
133 Instructional Services	5,161	34,500	14.96%	800	1,300	1,146
134 Employee Training & Development	13,039	26,500	49.21%	1,179	2,436	1,847
135 Education Support Services	66,141	155,000	42.67%	16,872	36,526	2,419
137 Computer and Tech Services	27,550	66,720	41.29%	5,510	5,510	5,510
138 Legal and Accounting	12,825	31,000	41.37%	10,000	2,825	-
139 Other Purchased Services	16,946	13,500	125.52%	7,912	1,729	529
Total 131 Purchased Prof & Tech Services 300	151,362	367,520	41.18%	44,373	52,226	13,351
151 Purchased Property Services 400						
152 Utilities Expenses	23,272	59,600	39.05%	3,869	4,417	3,726
153 Repair & Maint- Comp & Tech	6,862	16,000	42.89%	5,328	-	-
154 Repair & Maint- Facilities	41,083	106,000	38.76%	1,100	9,395	6,987
155 Repair & Maintenance - Other	18	4,000	0.45%	18	-	-
156 Lease- Rent Expense	-	4,500	-	-	-	-
Total 151 Purchased Property Services 400	71,235	190,100	37.47%	10,315	13,812	10,713
171 Other Purchased Services 500						
173 Insurance Expense	35,970	34,500	104.26%	-	35,970	-
174 Telephone & Internet	1,875	5,000	37.49%	375	375	359
176 Postage & Mailing Expense	970	5,000	19.41%	250	-	416
178 Copy and Print Services	530	6,000	8.84%	193	27	126
179 Advertising- Administration	-	5,000	-	-	-	-
180 Travel- Staff Travel & Mileage	697	6,500	10.73%	-	50	41
181 Travel- Field Trips	18,389	72,500	25.36%	5,492	5,662	5,545
Total 171 Other Purchased Services 500	58,431	134,500	43.44%	6,310	42,084	6,487

Lakeview Academy of Science, Arts and Technology
Income Statement - Board Report
11/01/2023 to 11/30/2023
41.67% of the fiscal year has expired

	Actual YTD	Annual Budget	% of Budget YTD	Current Month DRAFT	Prior Month FINAL	Two Months Prior FINAL
191 Supplies 600						
192 Classroom	81,707	182,999	44.65%	13,208	17,119	16,584
193 Employee Motivation	11,742	27,500	42.70%	2,574	2,045	1,260
194 Employee Training Supplies	13,961	25,000	55.84%	560	421	90
196 Administration Supplies	7,476	26,000	28.75%	1,625	1,094	1,436
199 Lunch Program Supplies	66,020	195,000	33.86%	20,346	16,523	13,660
200 Maintenance & Custodial Supplies	27,147	70,000	38.78%	4,041	3,185	4,468
202 Energy-Electricity & Natural Gas	39,427	131,000	30.10%	8,100	7,631	10,558
203 Textbooks & Instructional Software	41,618	125,000	33.29%	197	200	2,901
204 Library Books & Supplies	6,175	13,000	47.50%	75	896	2,613
205 Computer and Tech Supplies	183,209	235,000	77.96%	3,388	7,722	62,666
206 Motor Fuel & Oil	180	1,000	18.02%	-	-	43
207 Parent Organization Supplies	1,482	5,000	29.63%	-	-	1,482
208 Student Program Supplies	8,246	15,000	54.97%	190	611	2,269
209 Student Motivation Supplies	1,064	5,000	21.27%	776	45	-
211 Enhancement Supplies	3,335	20,000	16.68%	1,049	1,185	385
Total 191 Supplies 600	492,788	1,076,499	45.78%	56,129	58,677	120,416
221 Property (Equipment) 700						
223 Buildings	-	100,000	-	-	-	-
224 Equipment- Instruction	8,396	-	-	-	-	-
229 Equipment- Food Services	-	-	-	-	-	-
Total 221 Property (Equipment) 700	8,396	100,000	8.40%	-	-	-

Lakeview Academy of Science, Arts and Technology
Income Statement - Board Report
11/01/2023 to 11/30/2023
41.67% of the fiscal year has expired

	Actual YTD	Annual Budget	% of Budget YTD	Current Month DRAFT	Prior Month FINAL	Two Months Prior FINAL
241 Other Objects 800						
242 Dues and Fees	16,472	25,000	65.89%	18	223	4,728
243 Interest Paid- Loans	258,250	500,950	51.55%	-	257,500	750
244 Principal Paid- Loans	335,000	335,000	100.00%	-	335,000	-
245 Other Debt Service Fees	25,010	24,980	100.12%	-	-	-
246 Contributions pass through	-	100	-	-	-	-
Total 241 Other Objects 800	634,732	886,030	71.64%	18	592,723	5,478
Total Expense	4,250,639	10,201,233	41.67%	865,207	1,442,778	741,188
Total Net Income (Loss)	186,558	15,776	1,182.55%	6,333	(531,979)	115,772

Lakeview Academy of Science, Arts and Technology
Check Register
CHECKING - ZIONS - 11/01/2023 to 11/30/2023

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Aegis Business Resources	16523	1388	11/01/2023	11/01/2023	1,900.00	SERVICE CONTRACT- NOVEMBER	1310.25.0005 - Business services: Cen	
					\$1,900.00			
Alpha Electric Co., Inc	16536	9.29.23	10/02/2023	11/03/2023	1,994.00	ADD OUTLET INDO CINDER WALL IN SPACE CE	1490.26.5619 - Other Purch Serv: O&M	
					\$1,994.00			
Amazon	16559	14F9-XGQF-6GJ	10/26/2023	11/17/2023	41.98	DRAMA CLUB- TWEED YARN	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16559	14RR-CJWD-6W	11/16/2023	11/17/2023	448.25	WEATHER STRIPPING, SCRUB BRUSH, NANOCL	1610.26.5619 - Supplies & materials: O	
Amazon	16559	16HC-JVXC-LY7	11/12/2023	11/17/2023	36.99	HOWELL- KEYBOARD AIR DUSTER	1610.10.0005 - Supplies & materials: In	HOWELL TC
Amazon	16559	16ML-JFFT-GK41	11/11/2023	11/17/2023	47.96	3RD ENHANCE- WOOD ORNIMENTS	1617.10.0005 - Supplies-Enhancement:	3RD ENHAN
Amazon	16559	17TD-D6GH-DM	11/04/2023	11/17/2023	105.98	DRAMA CLUB- WIRE FENCE	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16559	17TD-D6GH-KJD	11/05/2023	11/17/2023	22.17	J. CLARK- AIRHEAD CANDY	1610.10.0005 - Supplies & materials: In	J. CLARK T
Amazon	16559	19LQ-1YJ9-GCT	11/01/2023	11/17/2023	74.95	DRAMA CLUB- 4 MONKEY ROPES	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16559	19X6-JNC3-LHN	10/29/2023	11/17/2023	27.78	DRAMA CLUB- HAIR HATS	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16559	1CCQ-DF3Q-XG	10/31/2023	11/17/2023	27.87	ADMIN- LIQUID CHALK	1610.24.0005 - Supplies & materials: S	
Amazon	16559	1D4L-H97P-4NM	11/07/2023	11/17/2023	142.22	DRAMA CLUB- CARDSTOCK	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16559	1DN7-1GJK-JR4	11/02/2023	11/17/2023	113.60	SPACE CENTER- TONER CARTRIDGE	1610.10.0005 - Supplies & materials: In	SPACE CEN
Amazon	16559	1DPY-T1NR-NH4	10/29/2023	11/17/2023	38.95	CROSBY- TCF- HAIR TIES, ERASERS & STICKER	1610.10.5868 - Supplies & materials: In	CROSBY TC
Amazon	16559	1DV4-DV7N-DLW	11/11/2023	11/17/2023	261.43	3RD ENHANCE- SUNGLASSES, SOCKS, BEARD	1617.10.0005 - Supplies-Enhancement:	3RD ENHAN
Amazon	16559	1DXR-NTD3-H9H	11/12/2023	11/17/2023	399.81	SHELVING UNIT, TABLE ORGANIZER, DOORBEL	4610.31.8001 - Supplies & materials: F	
Amazon	16559	1F4F-41JC-NRR	11/12/2023	11/17/2023	97.63	GRAPHICAL DISPLAY	4610.31.8001 - Supplies & materials: F	
Amazon	16559	1FMY-V777-JV3	11/12/2023	11/17/2023	99.37	ADMIN- BADGE HOLDERS, GLOW GERM CLASS	1610.24.0005 - Supplies & materials: S	
Amazon	16559	1G1D-FN6C-C7	11/04/2023	11/17/2023	118.45	WHITE TRAYS, GLOVES, APPLE PEELER CORE	4610.31.8001 - Supplies & materials: F	
Amazon	16559	1HNN-CYPX-H11	11/05/2023	11/17/2023	101.44	NAIL CLIPPERS, CLEANER, ERASER WHEEL, ET	1610.26.5619 - Supplies & materials: O	
Amazon	16559	1J4C-7VM7-1K14	11/09/2023	11/17/2023	310.25	DRAMA CLUB- CROWD BARRIERS	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16559	1JLP-7LT1-D1R6	11/11/2023	11/17/2023	40.83	AAIWOHI- TCF- FOLDERS, HANGING FOLDERS, T	1610.10.0005 - Supplies & materials: In	AAIWOHI T
Amazon	16559	1KC7-WJM3-1KY	11/09/2023	11/17/2023	349.00	DRAMA CLUB- DYSON VACUUM	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16559	1KXX-XYYP-4Y4	11/08/2023	11/17/2023	165.85	BALL RACK AND WIRELESS SPEAKER	1610.10.0030 - Supplies & materials: In	
Amazon	16559	1LYM-GFH3-4DK	10/27/2023	11/17/2023	-38.17	FOAM CUPS REFUND	1610.10.0005 - Supplies & materials: In	
Amazon	16559	1LYQ-HCN1-3VL	11/08/2023	11/17/2023	52.82	BUSINESS OFFICE- WALL CALENDAR, SHARPIE	1610.25.0005 - Supplies & materials: C	BUSINESS
Amazon	16559	1M4Q-GPH4-DF3	11/11/2023	11/17/2023	194.06	DRAMA CLUB- FOG MACHINE	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16559	1MPN-D9YQ-3TJ	11/07/2023	11/17/2023	17.18	DRAMA CLUB- CURTAIN	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16559	1N7R-MXJK-17X	10/31/2023	11/17/2023	10.99	DRAMA CLUB- YELLOW MUSTARD YARN	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16559	1NPL-T4PH-FHY	11/04/2023	11/17/2023	191.84	COMPUTER DESK, OFFICE CHAIR, PRINTER CA	4610.31.8001 - Supplies & materials: F	
Amazon	16559	1PGY-49J6-3WM	11/03/2023	11/17/2023	14.68	DRAMA CLUB- TUBE STRAP CLAMP	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16559	1PLM-GMKV-4P	11/15/2023	11/17/2023	-188.99	DRAMA CLUB- PAINT AND PRIMER RETURN	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16559	1PV6-JP3G-1NN	11/07/2023	11/17/2023	326.00	LAMINATING ROLL, STAPLES	1610.10.0005 - Supplies & materials: In	
Amazon	16559	1PY4-P3N1-CJQ	11/15/2023	11/17/2023	81.84	CANVAS PRINT WALL ART	4610.31.8001 - Supplies & materials: F	
Amazon	16559	1QN9-HKLR-XM	10/31/2023	11/17/2023	68.07	HEATH CHOCOLATE BARS FOR GIFTS	1611.22.0005 - Supplies-motivation: St	
Amazon	16559	1VJ9-MYKJ-1G6	10/31/2023	11/17/2023	47.76	MUSIC PLC- GUITAR ENSEMBLES HOLIDAY HIT	1610.10.0005 - Supplies & materials: In	MUSIC PLC
Amazon	16559	1WF9-JN9N-RYM	11/13/2023	11/17/2023	-14.07	DRAMA CLUB- SHIPPING REFUND	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16559	1WXQ-PCJT-6CD	10/31/2023	11/17/2023	95.82	DRAMA CLUB- SPRAY PAINT, UPHOLSTERY SPR	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16559	1X3T-MW49-7KQ	11/09/2023	11/17/2023	110.91	DRAMA CLUB- BACKDROP STAND	1610.10.0005 - Supplies & materials: In	DRAMA CLU
Amazon	16559	1YHF-VQX4-JK4	11/05/2023	11/17/2023	21.86	DE LA CRUZ- TCF- GLUE STICKS	1610.10.0005 - Supplies & materials: In	CDELACRU
					\$4,065.36			
					\$4,065.36			
ANDERSON, KRISTIN	16560	11.10.23	11/10/2023	11/17/2023	25.90	SALES TAX	18139.. - Sales Tax Receivable	
ANDERSON, KRISTIN	16560	11.10.23	11/10/2023	11/17/2023	361.95	K. ANDERSON- TCF- CARD GAMES, PUZZLES, C	1610.10.0005 - Supplies & materials: In	KANDERSO
					\$387.85			
					\$387.85			
Brady Industries	16537	8414680	10/30/2023	11/03/2023	1,880.90	LINERS, SOAP, TOWEL ROLL, TP, ETC	1610.26.5619 - Supplies & materials: O	
					\$1,880.90			
C3 Transportation	16538	1168	10/27/2023	11/03/2023	375.00	RANCHES ACADEMY TO LVA 10.27.23	1513.27.0005 - Student Transp Comme	

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C3 Transportation	16538	1168	10/27/2023	11/03/2023	600.00	3RD FIELD TRIPS- BUTTERFLY BIOSPHERE	1513.27.0005 - Student Transp Comme	3RD FIELD
C3 Transportation	16538	1168	10/27/2023	11/03/2023	650.00	8TH FIELD TRIPS- SPRINGVILLE MUSEUM OF A	1513.27.0005 - Student Transp Comme	8TH FIELD
					\$1,625.00			
C3 Transportation	16549	1176	11/03/2023	11/10/2023	700.00	2ND GRADE FIELD TRIP- SCERA THEATER	1513.27.0005 - Student Transp Comme	2ND FIELD
C3 Transportation	16561	1182	11/09/2023	11/17/2023	600.00	9TH FIELD TRIP- BYU AND UVU	1513.27.0005 - Student Transp Comme	9TH FIELD
C3 Transportation	16577	1191	11/16/2023	11/17/2023	300.00	9TH FIELD TRIP- CYCLE BAR	1513.27.0005 - Student Transp Comme	9TH FIELD
C3 Transportation	16577	1191	11/16/2023	11/17/2023	950.00	DRAMA PLC- COTTONWOOD HIGH PLAY	1513.27.0005 - Student Transp Comme	DRAMA PLC
C3 Transportation	16577	1191	11/16/2023	11/17/2023	1,200.00	4TH FIELD TRIP- NHMU & CAPITOL	1513.27.0005 - Student Transp Comme	4TH FIELD
					\$2,450.00			
					\$5,375.00			
CHINTHALA, SWAPNA	UCP	UCP - LUNCH R	11/28/2023	11/28/2023	-8.80	UNCASHED CHECK 16255 - STUDENT LUNCH R	19525.. - Unclaimed Property	
					(\$8.80)			
City of Saratoga Springs	EFT	11.1.23	11/01/2023	11/16/2023	1,124.82	WATER BILL	1411.26.5619 - Utility-Water & Sewer:	
					\$1,124.82			
Clark, Jill	16562	114-4498736-046	11/06/2023	11/17/2023	1.88	sales tax	18139.. - Sales Tax Receivable	
Clark, Jill	16562	114-4498736-046	11/06/2023	11/17/2023	25.99	REIMBURSE.- FLAGS FOR VETERAN'S DAY DEC	1610.10.0005 - Supplies & materials: In	
Clark, Jill	16562	245690183	11/06/2023	11/17/2023	1.54	sales tax	18139.. - Sales Tax Receivable	
Clark, Jill	16562	245690183	11/06/2023	11/17/2023	21.26	REIMBURSE.- VENTERANS DAY SCRIPT, BULLE	1610.10.0005 - Supplies & materials: In	
					\$50.67			
					\$50.67			
Creature Encounters	16524	111723107	11/01/2023	11/01/2023	800.00	4TH ENHANCE- 4 HOUR PRESENTATION	1320.10.0005 - Educational services: In	4TH ENHAN
					\$800.00			
Division of Finance	16578	24113170833008	11/10/2023	11/17/2023	1,333.41	HOWELL P-CARD	19512.. - P-Card Clearing	
Division of Finance	16578	24113170833036	11/10/2023	11/17/2023	5,666.07	VEASEY P-CARD	19512.. - P-Card Clearing	
Division of Finance	16578	24113170833037	11/10/2023	11/17/2023	3,198.63	DESMOND P-CARD	19512.. - P-Card Clearing	
Division of Finance	16578	24113170833038	11/10/2023	11/17/2023	6,563.92	OVESON P-CARD	19512.. - P-Card Clearing	
					\$16,762.03			
					\$16,762.03			
EMI Health Smart Benefits	EFT	EMIA0316202311	11/01/2023	11/01/2023	310.50	TELEMED INSURANCE PREMIUM	1240.01.0000 - Grp Med Ben Unassign	
					\$310.50			
EQUITABLE	EFT	1478940	11/01/2023	11/01/2023	425.94	VOLUNTARY ACCIDENT	1290.01.0000 - Other Benefits: Unassign	
EQUITABLE	EFT	1478940	11/01/2023	11/01/2023	3,146.55	LIFE, AD&D, SHORT AND LONG TERM DISABILIT	1240.01.0000 - Grp Med Ben Unassign	
					\$3,572.49			
					\$3,572.49			
Follett Content Solutions LLC	16550	730344F	10/30/2023	11/10/2023	470.96	LIBRARY BOOKS	1644.22.0005 - Library Books & Matls:	LIBRARY
Follett Content Solutions LLC	16550	758474F	10/30/2023	11/10/2023	339.36	LIBRARY- BOOKS	1644.22.0005 - Library Books & Matls:	LIBRARY
					\$810.32			
Follett Content Solutions LLC	16564	3967487	11/09/2023	11/17/2023	75.00	LIBRARY- THE EGYPT GAMES BOOK	1644.22.0005 - Library Books & Matls:	LIBRARY
					\$885.32			
Frogummy	16539	RFT-0669	11/01/2023	11/03/2023	50.00	ONLINE CARPOOL - MONTHLY FEE	1350.21.0005 - Technical Services:Stud	
Frogummy	16539	RFT-0669	11/01/2023	11/03/2023	300.00	CONTENT MANAGEMENT SYSTEM	1351.25.0005 - Technical services-com	
					\$350.00			
					\$350.00			

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Fryday, Jana	16551	11.6.23	11/06/2023	11/10/2023	1.99	SALES TAX	18139.. - Sales Tax Receivable	
Fryday, Jana	16551	11.6.23	11/06/2023	11/10/2023	66.29	LEXIA- REIMBUSE.- CANDY: SNICKERS, HERSH	1610.10.0005 - Supplies & materials: In	LEXIA
					\$68.28			
					\$68.28			
Health Equity Inc	EFT	11.01.2023	11/01/2023	11/01/2023	10,414.03	HSA Payroll contribution 11.1.2023 PAYROLL	1240.01.0000 - Grp Med Ben Unassign	
					\$10,414.03			
HEINER, MCKENZIE	16534	11.02.2023	11/02/2023	11/02/2023	1,199.19	DD BOUNCE BACK FROM 11/1 PAYROLL	18191.. - Suspense, Other Clearing Ac	
					\$1,199.19			
HILMO, EMMA	16540	10.30.23	10/31/2023	11/03/2023	7.29	SALES TAX	18139.. - Sales Tax Receivable	
HILMO, EMMA	16540	10.30.23	10/31/2023	11/03/2023	132.12	SPACE CENTER- GLOW BRACELET, WIGLE EYE,	1610.10.0005 - Supplies & materials: In	SPACE CEN
					\$139.41			
					\$139.41			
HILMO, MCKAY	16535	11.02.2023	11/02/2023	11/02/2023	125.08	DD BOUNCE BACKS FROM 10/1 AND 11/1 PAYRO	18191.. - Suspense, Other Clearing Ac	
					\$125.08			
Holt, Michalla	16565	11.13.23	11/13/2023	11/17/2023	9.40	SALES TAX	18139.. - Sales Tax Receivable	
Holt, Michalla	16565	11.13.23	11/13/2023	11/17/2023	129.25	HOLT- REIMBURSE.- MARKERS, NOTEBOOKS, P	1610.10.0005 - Supplies & materials: In	HOLT TCF
					\$138.65			
					\$138.65			
Horace Mann	EFT	11.1.2023	11/01/2023	11/01/2023	68.74	Life insurance from PR 11.1.23	1290.01.0000 - Other Benefits: Unassign	
Horace Mann	EFT	11.1.2023	11/01/2023	11/01/2023	349.81	Auto insurance from PR 11.1.23	1290.01.0000 - Other Benefits: Unassign	
					\$418.55			
					\$418.55			
Howell, Tamara	16552	8/31-11/5	11/07/2023	11/10/2023	67.95	SALES TAX	18139.. - Sales Tax Receivable	
Howell, Tamara	16552	8/31-11/5	11/07/2023	11/10/2023	2,546.49	HOWELL- TCF- REIMBURS.- STICKY NOTES, CH	1610.10.5868 - Supplies & materials: In	HOWELL TC
					\$2,614.44			
					\$2,614.44			
HUB International	16541	3391667	11/01/2023	11/03/2023	200.00	ENHANCED MODULE BENEFIT ADMIN SYSTEM	1310.25.0005 - Business services: Cen	
HUB International	16541	3391667	11/01/2023	11/03/2023	350.00	SPD WRAP 2023 / SECTION 125 POP DOCUMEN	1240.01.0000 - Grp Med Ben Unassign	
					\$550.00			
					\$550.00			
INFOARMOR, INC.	16525	6350Oct23	10/31/2023	11/01/2023	93.65	PRIVACY ARMOR PLUS MONTHLY COVERAGE &	1290.01.0000 - Other Benefits: Unassign	
					\$93.65			
Internal Revenue Service (Utah)	EFT.103123084	PR102023-1	11/01/2023	11/01/2023	11,729.60	Medicare Tax	19540.2. - Accrued SS, MC & Fed WH t	
Internal Revenue Service (Utah)	EFT.103123084	PR102023-1	11/01/2023	11/01/2023	21,511.91	Federal Income Tax	19540.2. - Accrued SS, MC & Fed WH t	
Internal Revenue Service (Utah)	EFT.103123084	PR102023-1	11/01/2023	11/01/2023	50,153.84	Social Security Tax	19540.2. - Accrued SS, MC & Fed WH t	
					\$83,395.35			
					\$83,395.35			
Johnson Mark, LLC	16526	11.01.2023	11/01/2023	11/01/2023	379.07	GARNISHMENT - LN	19541.5. - Accrued Garnishments	
					\$379.07			
Jolea Beatty	16542	10.28.23	10/31/2023	11/03/2023	1.20	SALES TAX	18139.. - Sales Tax Receivable	
Jolea Beatty	16542	10.28.23	10/31/2023	11/03/2023	39.98	REIMBURSE- CANDY BARS FOR STAFF BIRTHD	1611.22.0005 - Supplies-motivation: St	
					\$41.18			
					\$41.18			

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JW Pepper & Sons	16579	365844760	11/14/2023	11/17/2023	33.20	CHOIR PLC- CHRISTMAS IN KILLARNEY	1610.10.0005 - Supplies & materials: In	CHOIR
					\$33.20			
Les Olson Company	16566	ES138875	11/06/2023	11/17/2023	148.00	Staples for copiers	1610.10.0005 - Supplies & materials: In	
					\$148.00			
LEVORSEN, JENNIFER	16543	10.25.23	10/30/2023	11/03/2023	14.03	SALES TAX	18139. - Sales Tax Receivable	
LEVORSEN, JENNIFER	16543	10.25.23	10/30/2023	11/03/2023	215.97	GIRLS V-BALL- REIMBURSE.- PIZZA, VEGGIE TR	1610.10.0030 - Supplies & materials: In	GIRLS V-BA
					\$230.00			
Loredo, Valerie	16567	11.10.23	11/10/2023	11/17/2023	24.02	SALES TAX	18139. - Sales Tax Receivable	
Loredo, Valerie	16567	11.10.23	11/10/2023	11/17/2023	401.94	2ND ENHANCE- REIMBURSE- PAIND, ORNAMENT	1617.10.0005 - Supplies-Enhancement:	2ND ENHAN
					\$425.96			
MATRIX TRUST COMPANY	EFT.103123090	102023-3654	11/01/2023	11/01/2023	652.86	401K DEDUCTION CORRECTION - BILLS	19541.4. - Accrued Retirement 401(k)	
MATRIX TRUST COMPANY	EFT.103123090	PR102023-3654	11/01/2023	11/01/2023	547.42	401K LOAN	19541.4. - Accrued Retirement 401(k)	
MATRIX TRUST COMPANY	EFT.103123090	PR102023-3654	11/01/2023	11/01/2023	3,653.42	401K ROTH	19541.4. - Accrued Retirement 401(k)	
MATRIX TRUST COMPANY	EFT.103123090	PR102023-3654	11/01/2023	11/01/2023	36,087.15	401K	19541.4. - Accrued Retirement 401(k)	
					\$40,940.85			
Millbatrim, LLC / Millburn Lawn & La	16576	23-91055	11/15/2023	11/17/2023	380.00	SPRINKLER BLOW-OUT WINTERIZATION	1424.26.5619 - Lawn Care: Local Repl	
					\$380.00			
Mountain Alarm	16527	4009494	11/01/2023	11/01/2023	112.50	ALARM SERVICE11/1-1/31	1490.26.5619 - Other Purch Serv: O&M	
Mountain Alarm	16527	4009495	11/01/2023	11/01/2023	150.00	ALARM SERVICE 11/01-1/31	1490.26.5619 - Other Purch Serv: O&M	
					\$262.50			
Mountain Alarm	16568	4069249	11/13/2023	11/17/2023	257.50	SERVICE CALL AND REPAIR	1430.26.5619 - Pur Rep & Mnt: O&M:	
					\$520.00			
National Benefit Services	16544	11.1.2023	11/01/2023	11/03/2023	200.00	FLEX DEPENDENT CARE CONTRIBUTION 11.1.2	1290.01.0000 - Other Benefits: Unassig	
National Benefit Services	16544	11.1.2023	11/01/2023	11/03/2023	769.15	FLEX SPENDING CONTRIBUTIONS - 11/1 PAYRO	1240.01.0000 - Grp Med Ben Unassign	
National Benefit Services	16544	958862	10/31/2023	11/03/2023	75.00	FSA ADMIN FEE	1240.01.0000 - Grp Med Ben Unassign	
					\$1,044.15			
Nicholas & Company	EFT.111623094	8538146	10/30/2023	11/16/2023	264.58	NON FOOD ITEMS	4610.31.8001 - Supplies & materials: F	
Nicholas & Company	EFT.111623094	8538146	10/30/2023	11/16/2023	1,993.90	Food items	4630.31.8001 - Food: Foods: Lunch	
Nicholas & Company	EFT.111623094	8542307	11/02/2023	11/16/2023	339.52	NON FOOD ITEMS	4610.31.8001 - Supplies & materials: F	
Nicholas & Company	EFT.111623094	8542307	11/02/2023	11/16/2023	1,240.77	Food items	4630.31.8001 - Food: Foods: Lunch	
Nicholas & Company	EFT.111623094	8545659	11/06/2023	11/16/2023	55.19	NON FOOD ITEMS	4610.31.8001 - Supplies & materials: F	
Nicholas & Company	EFT.111623094	8545659	11/06/2023	11/16/2023	2,330.37	Food items	4630.31.8001 - Food: Foods: Lunch	
Nicholas & Company	EFT.111623094	8549810	11/09/2023	11/16/2023	173.39	NON FOOD ITEMS	4610.31.8001 - Supplies & materials: F	
Nicholas & Company	EFT.111623094	8549810	11/09/2023	11/16/2023	2,158.23	Food items	4630.31.8001 - Food: Foods: Lunch	
					\$8,555.95			
Nicholas & Company	EFT.113023093	8553119	11/13/2023	11/30/2023	493.19	NON FOOD ITEMS	4610.31.8001 - Supplies & materials: F	
Nicholas & Company	EFT.113023093	8553119	11/13/2023	11/30/2023	855.26	Food items	4630.31.8001 - Food: Foods: Lunch	
Nicholas & Company	EFT.113023093	8557381	11/16/2023	11/30/2023	58.95	NON FOOD ITEMS	4610.31.8001 - Supplies & materials: F	
Nicholas & Company	EFT.113023093	8557381	11/16/2023	11/30/2023	1,718.09	Food items	4630.31.8001 - Food: Foods: Lunch	
					\$3,125.49			
					\$11,681.44			

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Office Depot	16553	337827594-001	10/31/2023	11/10/2023	43.57	BUSINESS OFFICE- LABEL TAPE, FOLDERS, LAB	1610.25.0005 - Supplies & materials: C	BUSINESS
Office Depot	16553	337833271-001	10/31/2023	11/10/2023	26.99	BUSINESS OFFICE- ENVELOPE LABELS	1610.25.0005 - Supplies & materials: C	BUSINESS
					\$70.56			
Office Depot	16569	333440825-001	09/28/2023	11/17/2023	59.98	BUSINESS OFFICE- APPROVAL STAMPS	1610.25.0005 - Supplies & materials: C	BUSINESS
Office Depot	16569	338427982-001	11/10/2023	11/17/2023	179.00	BUSINESS OFFICE- W2 ENVELOPES & TONER	1610.25.0005 - Supplies & materials: C	BUSINESS
					\$238.98			
					\$309.54			
ONWARD TECHNOLOGY	16545	80372	10/17/2023	11/03/2023	5,411.92	4 DELL COMPUTERS	1650.10.0005 - Supplies-Comp & Tech:	
ONWARD TECHNOLOGY	16545	80467	11/01/2023	11/03/2023	120.00	PELORUS HOSTING	1351.25.0005 - Technical services-com	
ONWARD TECHNOLOGY	16545	80467	11/01/2023	11/03/2023	5,090.00	TECH SUPPORT & CLOUD STORAGE	1351.25.0005 - Technical services-com	
					\$10,621.92			
					\$10,621.92			
Pelorus Methods	16570	231201	11/01/2023	11/17/2023	3,075.00	SOFTWARE AND SUPPORT - DEC. JAN, FEB	1350.25.0005 - Technical Services: Cen	
					\$3,075.00			
Perkins, Deborah	16546	111-2072350-460	11/02/2023	11/03/2023	8.09	SALES TAX	18139.. - Sales Tax Receivable	
Perkins, Deborah	16546	111-2072350-460	11/02/2023	11/03/2023	112.91	PERKINS- REIMBURSE. - TASK CARDS, SHEET P	1610.10.5868 - Supplies & materials: In	PERKINS T
					\$121.00			
					\$121.00			
PETERSEN, JESSICA	16554	10.10.23	11/07/2023	11/10/2023	2.52	SALES TAX	18139.. - Sales Tax Receivable	
PETERSEN, JESSICA	16554	10.10.23	11/07/2023	11/10/2023	50.93	PETERSON- TCF- REIMBURSE.- APPLES & PUM	1610.10.0005 - Supplies & materials: In	J. PETERSE
PETERSEN, JESSICA	16554	10.28.23	11/07/2023	11/10/2023	2.69	SALES TAX	18139.. - Sales Tax Receivable	
PETERSEN, JESSICA	16554	10.28.23	11/07/2023	11/10/2023	37.50	PETERSON- TCF- REIMBURSE.- BALLS, RIBBON	1610.10.0005 - Supplies & materials: In	J. PETERSE
PETERSEN, JESSICA	16554	114-2007524-606	11/07/2023	11/10/2023	10.44	SALES TAX	18139.. - Sales Tax Receivable	
PETERSEN, JESSICA	16554	114-2007524-606	11/07/2023	11/10/2023	146.13	PETERSON- TCF- REIMBURSE.- TAPE, TONER, E	1610.10.0005 - Supplies & materials: In	J. PETERSE
PETERSEN, JESSICA	16554	8.25.23	11/07/2023	11/10/2023	2.37	SALES TAX	18139.. - Sales Tax Receivable	
PETERSEN, JESSICA	16554	8.25.23	11/07/2023	11/10/2023	27.53	PETERSON- TCF- REIMBURSE.- GLUE, CRAYON	1610.10.0005 - Supplies & materials: In	J. PETERSE
PETERSEN, JESSICA	16554	9.30.23	11/07/2023	11/10/2023	2.84	SALES TAX	18139.. - Sales Tax Receivable	
PETERSEN, JESSICA	16554	9.30.23	11/07/2023	11/10/2023	80.40	K FIELD TRIPS- REIMBURSE.- CAPRI SUNS, JEL	1610.10.0005 - Supplies & materials: In	KINDER. FI
					\$363.35			
					\$363.35			
Pitney Bowes	EFT	11.28.23	11/28/2023	11/28/2023	250.00	POSTAGE FOR METER	1532.25.0005 - Comm-Postage: Centra	
					\$250.00			
Principal Financial Group	16528	11.1.23	11/01/2023	11/01/2023	5,364.25	VISION & DENTAL INSURANCE	1240.01.0000 - Grp Med Ben Unassign	
					\$5,364.25			
Republic Services #864	EFT.110223125	0864-001916546	10/26/2023	11/06/2023	2,843.21	GARBAGE & RECYCLING SERVICES	1412.26.5619 - Utility-Disposal: O&M: L	
					\$2,843.21			
Richard Hagen Education Therapy P	16571	2140	10/01/2023	11/17/2023	15,206.80	SPED- OT SERVICES FOR STUDENTS WITH IEP	1347.21.7524 - Medical Services: Stud	
Richard Hagen Education Therapy P	16571	2173	10/31/2023	11/17/2023	532.80	OT SERVICES FOR STUDENTS WITH 504	1347.21.0005 - Medical Services: Stud	
Richard Hagen Education Therapy P	16571	2174	10/31/2023	11/17/2023	161.76	SPED - OT/SPEECH SERVICES FOR KINDER ST	1347.21.7522 - Medical Services: Stud	
Richard Hagen Education Therapy P	16571	2174	10/31/2023	11/17/2023	13,525.65	SPED - OT/SPEECH SERVICES FOR STUDENTS	1347.21.7524 - Medical Services: Stud	
					\$29,427.01			
					\$29,427.01			
Rocky Mountain Power	EFT.111623094	11.8.23	11/06/2023	11/16/2023	5,776.74	Electric bill	1622.26.5619 - Energy-Electricity: O&M	
					\$5,776.74			

Lakeview Academy of Science, Arts and Technology
Check Register
CHECKING - ZIONS - 11/01/2023 to 11/30/2023

<u>Payee Name</u>	<u>Reference Number</u>	<u>Invoice Number</u>	<u>Invoice Ledger Date</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Description</u>	<u>Ledger Account</u>	<u>Activity Code</u>
Russell, Shanna	UCP	UCP - LUNCH R	11/28/2023	11/28/2023	-6.00	UNCASHED CHECK 16271 - STUDENT LUNCH R	19525.. - Unclaimed Property	
					(\$6.00)			
ScentAir Technologies, LLC	16555	11102554531	11/01/2023	11/10/2023	100.93	SCENTWAVE SERVICES	1610.26.5619 - Supplies & materials: O	
					\$100.93			
Select Health	16529	232910037480	11/01/2023	11/01/2023	83,255.90	HEALTH INSURANCE PREMIUM - NOV	1240.01.0000 - Grp Med Ben Unassign	
					\$83,255.90			
SR+ Plus Consulting LLC dba Blind	16548	2054	11/01/2023	11/03/2023	1,390.90	SpEd - BEHAVIOR CONSULTATION COACHING A	1347.21.7524 - Medical Services: Stud	
					\$1,390.90			
Strawberry Communications LLC	EFT	220098	11/01/2023	11/01/2023	375.28	PHONE BILL	1531.25.0005 - Telephone & Internet: K	
					\$375.28			
Tenney's Pizza	16547	10.26.23	10/26/2023	11/03/2023	1,086.57	PIZZA ORDER 10.26.23	4630.31.8001 - Food: Foods: Lunch	
Tenney's Pizza	16556	11.2.23	11/02/2023	11/10/2023	1,063.81	PIZZA ORDER 11.2.23	4630.31.8001 - Food: Foods: Lunch	
Tenney's Pizza	16572	11.9.23	11/09/2023	11/17/2023	1,235.37	PIZZA ORDER 11.9.23	4630.31.8001 - Food: Foods: Lunch	
					\$3,385.75			
Turn a Key Locksmith	16530	6818	10/25/2023	11/01/2023	685.00	COMMERCIAL GRADE LEVER, DOOR KNOB, ET	1430.26.5619 - Pur Rep & Mnt: O&Mt:	
					\$685.00			
Utah Bureau of Criminal Identificatio	16573	202311B1525	10/31/2023	11/17/2023	475.50	Background Checks	1350.25.0005 - Technical Services:Cen	
					\$475.50			
Utah Division of Risk Management	16574	FY24 LIABILITY	10/23/2023	11/17/2023	15,690.00	FY24 LIABILITY INSURANCE	1522.23.5619 - Insurance-liability: OrgA	
Utah Division of Risk Management	16574	FY24 PROPERT	10/23/2023	11/17/2023	20,280.00	FY24 PROPERTY INSURANCE	1521.26.5619 - Insurance-Property: O&	
					\$35,970.00			
					\$35,970.00			
UTAH EXCEL PSYCHOLOGY	16575	11.11.2023	11/11/2023	11/17/2023	1,839.13	PSYCHOLOGY ASSESSMENTS	1347.21.7524 - Medical Services: Stud	
					\$1,839.13			
Utah State Tax Commission	EFT.103123084	PR102023-2	11/01/2023	11/01/2023	13,716.07	State Income Tax	19540.1. - Accrued State Withholding	
					\$13,716.07			
WCF MUTUAL INSURANCE COMP	16557	7854519	11/01/2023	11/10/2023	734.67	WORKERS COMP MONTHLY PREMIUM	1270.01.0000 - Workers Comp: Unassi	
					\$734.67			
Wonderware Inc DBA Core Business	16558	INV-22475	10/31/2023	11/10/2023	19.95	monthly service fee	1350.25.0005 - Technical Services:Cen	
					\$19.95			
					\$394,525.72			



Lakeview Academy Board of Trustees Meeting
November 9, 2023, at 6:30 p.m.
527 W 400 N Saratoga Springs, Utah

Lakeview Academy Mission:

Develop Capable, Confident, and Contributing members of society through learning experiences that foster growth, creativity, and character development.

Lakeview Academy's Board of Trustee Role:

The purpose of the board, on behalf of the citizens of Utah, is to see to it that Lakeview Academy (1) achieves what it should according to the Lakeview Academy Charter and state laws and (2) avoids unacceptable actions and situations.

1) Welcome and Roll Call at 6:31 pm

In-person attendance: Alan Daniels, Tina Smith, Joylin Lincoln, Lindsay Condie, Daniel Dunn, Jonas Dias (arrived at 7:01 pm)

Online: Tyler Shimakonis

Absent: None

2) Pledge of Allegiance

3) Board Business

Tina Smith provided an update on the expansion committee and their recent meeting and discussion on bringing a potential expansion application to the board for approval. The committee invited David Robertson, Lakeview's Financial Advisor, to attend the board meeting to provide the board with financial information and field questions regarding the possible expansion. Rick Veasey explained the large expansion application, which involves growing the school's programs and facilities to accommodate more students. He discussed the potential need for additional students to help fund the growth. Board members asked questions clarifying the request to expand the current physical location, the financial impact of expanding the school, including the effect on existing bonds and financing options. Rick offered to provide the board with the documents generated thus far regarding the proposed expansion.

David Robinson discusses the school's financial strength and management, highlighting the importance of retaining and attracting students for the school's growth and success. He reminded the board that Lakeview will need to qualify for the credit enhancement program. He also mentioned the unique components of the project, including potential new classrooms and facilities that would be revenue-generating and spaces that would attract new students while acknowledging the need to cover existing operations with existing students. David highlighted three key metrics for school financing: debt service coverage, debt burden, and days of cash on hand. The school's current metrics are strong, with debt service coverage (DSCR) above 1.5, days of cash on hand (DCOH) at 170-190 days, and debt burden at 9%, a fantastic number. The ideal number is below 10%.

Additional work needs to be done by the expansion committee, Rick, Nicole, and David will dive deeper into the school's financial projections, considering historical revenues and expenses, as well as the potential sale of the previous property. Given the current information, there seems to be a valid and probable project. Depending on board meeting schedules and feedback, the financing timeline is estimated to take 4-6 months. David highlighted the importance of securing a guaranteed maximum price contract (GMP) for the expansion project, as it will provide a clear scope of work and financing needs. He also noted that interest rates may adjust, benefiting the school's financing efforts. A brief discussion on the options to refinance the existing bonds in 2-3 years with short-term call options to take advantage of lower interest rates.

Board discussion continued around the number of students to request in the application, possible grade configurations, cost of construction numbers submitted by the architect, the square footage and FFE amounts used for the project affordability analysis. The committee discusses adding 250-500 students to school, with options for two or three classes per grade level, and the potential enrollment impact of the changes in the surrounding high schools. The school's income is affected by students' grade level, with higher grades generating more income due to higher education costs.

The committee wants to manage expectations for expansion, focusing on financial and operational feasibility. A brief discussion on enrollment trends in the state - some school districts have seen a decline in enrollment, while charter schools have seen an increase. The group discusses the importance of deciding whether to expand or build a new school and the potential impact on the size and scope of the project.

A suggestion was made to ask for more seats on the application, with the flexibility to adjust downward based on financial constraints. Recommend asking for up to 500 seats to give flexibility in case of financial or construction market changes.

David Robinson advises keeping the project moving along to price the bonds in June or July. He advised against bonding and taking two full years to complete the project as it can lead to extra costs and carry interest for two years. Drawdown bonds can be used for short-term financing but may involve more frequent interest payments.

A brief discussion on project timing and that the project may take longer than expected due to permitting and engineering issues, while the board may need to make contingency plans to address these delays. Rick mentioned that the board is in a good position in terms of potential construction delays; the school can accommodate the students in the current building should that be the case for the 2025-2026 opening. The question to discuss is in which fiscal year does the project need to be completed to avoid unnecessary capitalized interest? The expansion committee will continue to discuss and work on the various financial, project, and logistic details and bring them to the board for their direction. The ask tonight from the committee is whether the board is comfortable submitting the application for a large expansion.

4) Reports

a) Director's Report

- Reviewed the enrollment numbers and the information submitted to the board.
- The Veteran's Day assembly was a neat experience for the students, families, and veterans involved.

b) Board Member Reports

- Joylin Lincoln attended the strategic planning session sponsored by UAPCS
- Tina Smith shared an update on the Assistant to the Board Secretary position process. Nine applicants submitted and seven applicants were interviewed. The hiring committee was impressed by the high quality and caliber of the applicants. A decision will be made next week and the onboarding process shortly afterward. Continue to develop the board training and work with board member training and onboarding.

c) Financial & Accounting Reports

- i) Financial Scoreboard
- ii) Annual Financial Metrics
- iii) Program Report
- iv) Balance Sheet Report
- v) Income Statement Report
- vi) Check Register Report
- vii) P-Card Purchase Reports

Daniel introduced the financials and made note of the metrics and scorecard, the school's compliance with the bond requirements. He thanked Nicole for her continued efforts on the financials and turned time over to her for further presentation.

The reports reflect the first quarter as of September 30th. In addition to the regular monthly reports, the Program Report is provided for the board every quarter to review the funding streams and their associated expenses. We are in a good position, sitting at 180 DCOH. We are staying within budgeted amounts. With the Oct 1 count, we will begin revising our budget to reflect the additional students. The budget was built on 1001 students. The state will start issuing adjustments to the funding streams based on the revised student counts.

Board members asked if there are any current concerns about the spending at this point in the year. Nicole indicated there were none. And what the original budget amount was vs. the October 1st count. The original budget was built on 1001 students, and the Oct 1st count was 1011.

Motion by Tyler Shimakonis: Moved to accept the financials.

Yes Vote: Alan Daniels, Tina Smith, Joylin Lincoln, Lindsay Condie, Daniel Dunn, Tyler Shimakonis

No Vote: none

Abstain: none

- 5) Public Comment: The public may address any issue unrelated to items already on the agenda. Participants are asked to state their names for the official minutes, and please be concise. If you cannot attend the meeting, you may email your comments to bot@lakeview-academy.com to be included in the minutes. Please submit your comments no later than 5:00 p.m. before the start of the meeting.

- None in the BOT and none in person

6) Consent Agenda

- a) Minutes October 12, 2023
- b) Certificate for Annual Filing of Certain Charter School Operating Covenants (Bond requirement)

Motion by Tina Smith: Moved to accept the consent agenda.

Yes Vote: Alan Daniels, Tina Smith, Joylin Lincoln, Lindsay Condie, Daniel Dunn, Tyler Shimakonis

No Vote: None

Abstain: None

7) Action Items

a) Expansion Application

Discussion: no board discussion.

Public discussion:

Imari DeVaney – Expressed concern that the expansion may increase class sizes. How many additional classrooms are anticipated in the expansion? If I am not a part of the expansion committee, can I attend the meetings? Lindsay shared that the plan details have not yet been determined and that the expansion committee will invite other stakeholders to provide input. The committee will outline the process of soliciting input from the various stakeholders.

Stephanie Frome – Information shared about full-time Kindergarten; will it be required? Alan responded, indicating it was approved as an option. Will LVA stay part-time Kindergarten? That is TBD by the board.

Ester Smith – Will there be a high school expansion? Alan responded there is not a current desire for adding a high school. Joylin added that Lakeview is committed to 9th grade.

Rick clarified the number of students to include in the motion. Brief board discussion on the specific student count to include in the application.

Motion by Joylin Lincoln: Moved to approve the large expansion application up to 450. Total max enrollment for LVA for 1500

Yes Vote: Alan Daniels, Tina Smith, Joylin Lincoln, Lindsay Condie, Daniel Dunn, Tyler Shimakonis

No Vote: None

Abstain: None

b) Board Committee Appointments (start at 55:00 minutes)

i) Expansion

Discussion – Reviewed the number of additional committee members, their responsibilities, authority, etc. The committee asked several individuals interested in participating in the expansion committee two questions and asked them to share their responses in the meeting.

Point of clarification requested by Joylin on the process to identify and share with the Board the individuals interested in serving on one of the committees.

The two specific questions asked by Lindsay and responses shared by Stephanie Frome, Austin Hanks, Michael Smith, Imari DeVaney, and Ester Smith. Lilian Morris, Sam Zacharias, Jordan Giles, and Peter Chamberlain were absent.

Motion by Tina Smith to allow the current board members assigned to the expansion committee the ability to appoint the rest of the committee members for the expansion committee.

Board discussion on the motion and the method of interviewing and appointing individuals interested in participating on each committee.

Tina Smith's Motion was rescinded.

Motion by Joylin Lincoln – I move that the committees be allowed to begin working as a committee prior to the formal appointment by the board of all committee members.

No further discussion on the motion

Yes – Alan Daniels, Tina Smith, Joylin Lincoln, Lindsay Condie, Daniel Dunn,

No Vote: Tyler Shimakonis

Abstain: None

ii) Audit

Discussion: The audit committee will wait until the expansion committee has selected members prior to reaching out and selecting members for the audit committee.

Motion by: No motion.

Yes Vote:

No Vote:

Abstain:

iii) Policy

The Policy Committee has three names to submit for approval for the board's requirement.

Motion by Joylin Lincoln: To appoint Debbi Perkins, Becky Bramer, and Scott Ellis (parent) to this committee.

Acknowledgment of two additional parent positions still available.

The policy committee will see which individuals remain from the interested list after the expansion and the audit committee before recommending two additional parent members.

Discussion on the motion: Lindsay asked for clarification on the role the first two individuals will serve – parent or teacher positions. Joylin clarified. Public comment: Imari asked if parents were allowed to serve on multiple committees. The Board responded by indicating that unless there is a need, the desire is to allow all parents to serve on the committees, focusing on one at a time.

Yes Vote: Alan Daniels, Tina Smith, Joylin Lincoln, Lindsay Condie, Daniel Dunn, Tyler Shimakonis

No Vote: no

Abstain: no

8) Closed Session

- a) A motion to enter a closed session per Utah Code 52-4-205 to discuss litigation matters, acquisition of real property, or authorized personnel issues (all motions, except the motion to exit the closed session, will be made in an open meeting.)
- b) Return to Open Meeting
- c) Action may be taken regarding litigation matters
- d) Action may be taken regarding authorized personnel issues

9) Adjourn – motion to Joylin.

Supporting Documents, Recordings, Minutes, and Financial Reports may be found at lakeview-academy.com, the Utah Public Meeting Notice website, or by emailing bot@lakeview-academy.com.

Lakeview Academy Board Meeting
Public Comment and Pattern of Formality Guidelines

The following guidelines were taken from Robert's Rules of Order and modified by Lakeview Academy.

Public Comment

1. During the agenda under the Public Comment section, the public may address any issue not related to items already on the agenda. Please state your name for the official minutes. Please be mindful of the length of the board meeting and limit your comments to two minutes.
2. After the board has introduced and debated an item, the President will call for public comment on that item only. Each public attendee shall have the opportunity to speak two times on the same issue on the same day. It shall proceed that everyone will be given their first opportunity to speak before anyone is given their second opportunity.
3. To maintain order, if someone from the public is out of order, the President will verbally counsel them by calling, "point of order."

Order of Debate

1. The sponsor will introduce the item, if the sponsor is not present, then the President will assign someone to do the introduction.
2. Members debate the item (unless no one wishes to discuss it). Each member is allowed two separate opportunities to speak on the item.
3. The President will then open the item up for Public Comment following the directions in the public comment section 2.
4. The item will be opened up to the Board for additional debate if necessary.
5. A member makes a motion by saying, "I move that..." if it is long, it should be prepared in writing and given to the President or Secretary. If no motion is made, the item dies, and no further debate will occur.
6. Another board member may amend the motion. If the motion is amended, the President asks if there is any objection to adopting the amendment. If no objection is made, the chair may declare the amendment adopted. However, if even one member objects, the amendment is subject to debate and vote like any other motion.
7. If the motion is amended, the President may open it up to further board comment if necessary.
8. The President will then call the question and take a vote on the item.
9. The President announces the vote.

Pattern of Formality

1. The President should be addressed as Mister or Madam President as appropriate.
2. Wait to be acknowledged verbally or with a nod by the President before speaking.
3. Speak only to the President or through him/her.
4. Avoid personalizing an issue; speak to the subject, not the person you disagree with. An example would be if you believe something said to be untrue, you would say, I believe the member is mistaken instead of saying something was a lie.
5. If anyone breaches Robert's Rules or speaks out of turn, it is called a "Point of Order" and will be corrected by the President or any other board member who catches it. One would say, "Point of Order." The President would acknowledge the person, and they would say what breach occurred. The President would then say, "The point of order is well taken," or is unfounded, "The point of order is not well taken."

Questions Board Members Consider When Making Decisions

1. How will the decision affect the school?
2. How does this decision relate to our mission statement and philosophy?
3. What's the potential for legal problems if I vote yes? What if I vote no?
4. Does this decision affect:
 - The students and families we serve. How?
 - Lakeview Academy's staff? How?
 - The community? How?
 - The Board of Trustees itself? How?
 - Is the impact on any of these groups negative? If it is, will the decision benefit significantly more people than it will harm?
5. Have we voted on this matter before? If yes, why are we considering it again? How have the conditions changed?
6. Do I have all the necessary information to make a sound decision? What questions should I ask before making this decision?
7. If someone asked me to justify why I made this decision, can I explain my decision?