



*Learning through the Arts*

# Board Meeting Packet

## *Board Mission Statement*

AS BOARD MEMBERS, WE AGREE AND UPHOLD THE FOLLOWING STATEMENTS AS OUR MISSION:

- ★ WE WILL GOVERN, NOT MANAGE THE SCHOOL DIRECTOR OR EMPLOYEES.
- ★ WE WILL MAKE ARTS INTEGRATION A KEY ELEMENT OF OUR SCHOOL.
- ★ WE WILL MAINTAIN A STABLE AND WORKABLE FINANCIAL BUDGET.
- ★ WE WILL SPEAK AS ONE VOICE.

**February 8, 2024**

# Syracuse Arts Academy

## Board Meeting Agenda

### Thursday, February 8, 2024

Location: SAA North Campus, 357 S 1550 W, Syracuse, UT 84075



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

The purpose of Syracuse Arts Academy is to develop respectful, confident citizens in a solid educational environment enriched by artistic expression.

## Agenda

### 2023-2024 School Priorities

Schoolwide Unity, Cooperation & Collaboration

Expansion of Arts Integration

Maximize All Data Sources to Improve Student Instruction and Performance

#### **5:30 PM – INTRODUCTORY ITEMS** (5 minutes)

- Welcome & Roll Call – Mary Johnston
  - Board Mission – Nate Schow
  - School Vision – Dale Pfister

#### **5:35 PM – PUBLIC COMMENT (Comments will be limited to 3 minutes each)**

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

#### **5:35PM – REPORTS**

- Eide Bailly
  - [FY23 Audit Review](#) – Ken Jeppesen (10 minutes)
- Administration
  - State of the School – Dale Pfister (10 minutes)
    - [Current Enrollment \(Aspire\)](#)
- Board of Directors
  - [Financial Review](#) – Rene Dreiling (3 minutes)
  - School LAND Trust Training Assurances – Mary Johnston (1 minute)
  - Update Bios – Mary Johnston (1 minute)

#### **6:00 PM – CONSENT ITEMS**

- [Ratify New Hires](#)
- [January 11, 2024 Board Meeting Minutes](#)

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

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

## 6:01 PM – VOTING ITEMS

- [Award RFP for Amphitheatre Addition General Contractor](#) – Dale Pfister (2 minutes)
- [Award RFP for Landscaping and Snow Removal Services](#) – Dale Pfister (2 minutes)
- [Amend 2024-2025 School Calendar](#) – Dale Pfister (2 minutes)
- [2024-2025 School Fee Schedule](#) – Dale Pfister (2 minutes)
- [Re-Approve Fee Waiver Policy](#) – Dale Pfister (1 minute)

## 6:10 PM – DISCUSSION ITEMS

- Calendaring Items – ALL (5 minutes)
  - Next Board Meeting (Interviews) – February 22<sup>nd</sup>
  - Schedule Electronic Board Meeting in March for SLT Plans – March 14<sup>th</sup>
  - Next Preboard Meeting – March 28<sup>th</sup>
  - Next Board Meeting – April 11<sup>th</sup>
  - NCSC24 Boston, MA – June 30 – July 3

**6:15 PM – CLOSED SESSION** to discuss the character, professional competence, or physical or mental health of an individual pursuant to Utah Code 52-4-205(I)(a) and/or to discuss strategy sessions to discuss the purchase, exchange, or lease of real property pursuant to Utah Code 52-4-205(1)(a) and (d) respectively (30 minutes)

## 6:45 PM – ADJOURN

### UPCOMING CALENDAR ITEMS

#### **March**

School LAND Trust Plan  
SLT Training Assurance

#### **April**

*Prepare Parent Survey*  
Director Evaluation  
Director Bonus/Salary  
Annual Open Meetings Act Training  
Review Positive Behavior Plan  
Audit Engagement Letters

*Amend Emergency Preparedness Plan*

#### **June**

2023-2024 Final Amended Budget  
2024-2025 Annual Budget  
2024-2025 TSSA Plans  
Liability Insurance Contract/Annual Payment  
Ratify Board Members & Terms  
Ratify Board Officers  
2024-2025 Board Meeting Schedule  
Mental Health Screening Determination  
Annual PPP Training & Review  
Fraud Risk Assessment/Ethical Behavior  
Review Board Communication Guidelines  
Ratify Lead Director  
Ratify Lead Admin & Employment Agreement  
Sex Education Instruction Committee

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November 20, 2023

The Board of Directors  
Syracuse Arts Academy  
2893 W 1700 S  
Syracuse, UT 84075

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

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

As communicated in our letter dated May 15, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether Syracuse Arts Academy complied with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on Syracuse Arts Academy's major federal program. Our audit of the financial statements and major program compliance does not relieve you or management of your respective responsibilities.

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

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

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

We have provided our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated November 20, 2023. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated November 20, 2023.

#### **Planned Scope and Timing of the Audit**

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

#### **Compliance with All Ethics Requirements Regarding Independence**

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

#### **Qualitative Aspects of the Entity's Significant Accounting Practices**

##### *Significant Accounting Policies*

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

##### *Significant Accounting Estimates*

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

##### *Financial Statement Disclosures*

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

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

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

## **Uncorrected and Corrected Misstatements**

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

## **Disagreements with Management**

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

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

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

## **Representations Requested from Management**

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

## **Management's Consultations with Other Accountants**

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

## **Other Significant Matters, Findings, or Issues**

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

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

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

*Ede Saalay LCP*

Ogden, Utah

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Financial Statements

June 30, 2023

**Syracuse Arts Academy**

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## Independent Auditor's Report

The Board of Directors  
Syracuse Arts Academy  
Syracuse, Utah

### Report on the Audit of the Financial Statements

#### *Opinions*

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

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

#### *Basis for Opinions*

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

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

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

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

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

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

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

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

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

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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of revenue, expenditures, and changes in fund balance – budget and actual – general fund and notes to the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial

statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

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

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



Ogden, Utah  
November 20, 2023

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

## **FINANCIAL HIGHLIGHTS**

During the 2023 fiscal year, the School continued the education of students through in-person learning. Enrollment at the School remained strong, with enrollment at 1,740, which is 11 students under the School's enrollment cap of 1,751. The State of Utah increased the weighted pupil unit funding by 6% and introduced new programs and funding sources that boosted state revenues significantly. Additionally, the School moved cash into the PTIF to take advantage of higher interest rates. As a result, the School saw a significant increase in PTIF interest income in the current fiscal year. Lastly, the School received federal funds through the local health department to offset the cost of classroom air filtration unit replacement filters.

The School invested in both technology and human capital during the fiscal year 2023 to ensure the School remains competitive with surrounding districts and schools. The School spent significant funds during fiscal year 2023 to make improvements to the land that was purchased in fiscal year 2021. This land will provide athletics fields and green space for the School's students. The project will be completed early to mid-fiscal year 2024. The School used bond funds to offset land improvement costs. Additionally, UDOT provided some cost to cure funds that were not initially captured, to remediate soft spots in the field.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

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

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

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

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

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

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

In the GWFS, the School's activities are all classified as governmental activities. Governmental activities include all regular and special education, all educational support activities, administration, custodial, maintenance, transportation, and food services. Most of these activities are supported by the State of Utah Minimum School Program. The GWFS can be found on pages 10-11 of this report.

### **Fund Financial Statements**

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

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

### **Governmental Funds**

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

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

The basic governmental funds financial statements can be found on pages 12-15 of this report.

### **Notes**

The notes to the financial statements starting on page 16 provide further explanation of some of the information in the statements and provide additional disclosures so statement users have a complete picture of the School's financial activities and position.

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

### **Government-Wide Financial Analysis**

Net position may serve as a useful indicator of an organization's financial position. Current assets increased marginally. There were expense-based reimbursement requests made at year-end that will not be received until after the fiscal year end and there was construction related costs accrued at year end. Compared to the previous year, receivables decreased significantly. Net position was also impacted by a 6% increase in the WPU and higher PTIF interest rates.

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Current and other assets	\$ 14,272,165	\$ 14,098,864
Capital assets	<u>32,111,690</u>	<u>32,598,618</u>
Total assets	<u>\$ 46,383,855</u>	<u>\$ 46,697,482</u>
<b>Liabilities</b>		
Current and other liabilities	\$ 1,787,153	\$ 1,508,065
Long-term liabilities	<u>35,526,305</u>	<u>36,340,105</u>
Total liabilities	<u>37,313,458</u>	<u>37,848,170</u>
<b>Net Position</b>		
Net investment in capital assets	(3,414,615)	(3,741,487)
Restricted	4,724,876	4,490,672
Unrestricted	<u>7,760,136</u>	<u>8,100,127</u>
Total net position	<u>\$ 9,070,397</u>	<u>\$ 8,849,312</u>

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

### **Governmental Activities**

Changes in Net Position – The table below shows the changes in net position for the fiscal years 2023 and 2022. The School relies on state and federal support for 95% of its governmental activities for the year ended June 30, 2023. The School had total revenue of \$18,944,656 and total expenses of \$18,723,571, during the year ended June 30, 2023.

The School had an increase in net position of \$221,085 during the year ended June 30, 2023. There were a few key drivers behind the increase in net position. The largest impact was due to a 6% increase in the WPU. The School also had significant PTIF interest income due to higher interest rates. Operations and maintenance costs decreased, as did interest and other costs. Instruction-related costs increased significantly. These increases were necessary to retain and attract talented educators, administrators, and staff in a competitive market.

	2023	2022	Change
<b>Revenue</b>			
Program revenue			
State and federal aid	\$ 18,012,903	\$ 15,830,503	\$ 2,182,400
Charges for services	333,102	17,562	315,540
Operating grants and contributions	22,979	139,694	(116,715)
Other local revenue	465,304	344,640	120,664
Costs to cure	110,368	1,951,936	(1,841,568)
 Total revenue	 18,944,656	 18,284,335	 660,321
 <b>Expenses</b>			
Instructional	9,852,580	9,365,377	487,203
Support services			
Students	1,205,370	1,244,334	(38,964)
Staff assistance	771,065	672,959	98,106
School administration	1,578,425	1,450,058	128,367
Central services	830,024	822,835	7,189
Operation and maintenance of facilities	1,973,659	2,165,121	(191,462)
Transportation	-	11,067	(11,067)
School food services	1,040,406	1,093,526	(53,120)
Facilities acquisition and construction	7,308	-	7,308
Interest and other costs	1,464,734	1,784,624	(319,890)
 Total expenses	 18,723,571	 18,609,901	 113,670
 Change in Net Position	 \$ 221,085	 \$ (325,566)	 \$ 546,651

## **Governmental Funds**

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

General Fund – The general fund is the general operating fund for the School. At the end of the current fiscal year, the general fund balance is \$12,806,009, which is a decrease of \$119,434 from the prior fiscal year. The largest contributing factors to the decrease were significant increases in salaries and benefits, construction and property related (field) expenditures, and a moderate increase in purchased professional and technical services. A significant increase in the WPU and sound fiscal management allowed the School to minimize the decrease in fund balance.

Expenditures for general School purposes totaled \$19,064,105, which is a decrease of \$2,479,468 from the prior year. This was due in large part to significant year-over-year decreases in land and site improvement costs and substantial year-over-year decreases in supplies and materials.

General fund salaries totaled \$9,578,382, while the associated fringe benefits of retirement, social security, unemployment, workers compensation, health, dental, and vision added \$3,127,386 to arrive at 67% of the School's general fund expenditures.

## **Budgetary Highlights**

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

Actual expenditures in the General Fund were \$104,169 less than the amended budget. The amended budget was prepared with a conservative approach for revenues and included for additional year-end expenditures, which were not made until the subsequent fiscal year.

## **Capital Assets**

The School has invested \$41,058,038 in a wide range of capital assets, but primarily in land, buildings, and construction in progress. The total accumulated depreciation on these assets amounts to \$8,946,348. There were capital asset additions of \$564,121 for fiscal year 2023.

Additional information regarding the School's capital assets can be found in Note 3 to the basic financial statements.

### **Long-Term Debt**

Long-term debt consists of Series 2017 bonds, net of unamortized premium, with a financial institution serving as trustee, totaling \$27,980,788, with rates ranging from 4.00% to 5.00%. The bonds mature in April 2047. The School also has Series 2022 bonds, net of unamortized discount, with a financial institution serving as trustee, totaling \$7,545,517, with rates ranging from 2.25% to 4.00%. The bonds mature in April 2052. See Note 4 to the financial statements for more information about long-term debt.

### **Requests for Information**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the School's finances and to demonstrate the School's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the School at 2893 West 1700 South, Syracuse, Utah 84075, or by phone at 801-779-2066.

Syracuse Arts Academy  
Statement of Net Position  
June 30, 2023

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	<u>Governmental Activities</u>
<b>Assets</b>	
Cash and investments	\$ 9,764,293
Restricted cash and investments	4,039,470
State receivables	91,273
Federal receivables	203,757
Other receivables	6,678
Prepaid expenses	166,694
Capital assets (not subject to depreciation)	9,025,722
Capital assets (net of accumulated depreciation)	<u>23,085,968</u>
<b>Total assets</b>	<u>46,383,855</u>
<b>Liabilities</b>	
Accounts payable	238,467
Accrued liabilities	1,149,780
Accrued interest	320,997
Unearned revenue	77,909
Long-term liabilities	
Due within one year - bonds payable	755,000
Due in more than one year - bonds payable	<u>34,771,305</u>
<b>Total liabilities</b>	<u>37,313,458</u>
<b>Net Position</b>	
Net investment in capital assets	(3,414,615)
Restricted for	
Special education	333,995
Suicide prevention	1,956
Other state	11,725
Educator professional time	7,223
Public education capitalized technology	102,593
Food lunch program	227,914
Debt service	4,039,470
<b>Unrestricted</b>	<u>7,760,136</u>
<b>Total net position</b>	<u>\$ 9,070,397</u>

**Syracuse Arts Academy**  
**Statement of Activities**  
**Year Ended June 30, 2023**

Functions/Programs	Program Revenue			Net Revenue (Expense) and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	
<i>Governmental activities</i>				
Instructional	\$ 9,852,580	\$ -	\$ 10,480,507	\$ 627,927
Support services				
Students	1,205,370	-	-	(1,205,370)
Staff assistance	771,065	-	-	(771,065)
School administration	1,578,425	-	-	(1,578,425)
Central services	830,024	-	-	(830,024)
Operation and maintenance of facilities	1,973,659	-	-	(1,973,659)
School food services	1,040,406	333,102	-	(707,304)
Facilities acquisition and construction	7,308	-	-	(7,308)
Interest and other costs	1,464,734	-	-	(1,464,734)
 Total Governmental Activities	 <u>\$ 18,723,571</u>	 <u>\$ 333,102</u>	 <u>\$ 10,480,507</u>	 <u>(7,909,962)</u>
 General Revenue				
Grants and contributions not restricted to specific programs				
State aid				7,555,375
Local revenue				164,977
Interest earnings				300,327
Costs to cure				110,368
 Total general revenue	 <u></u>	 <u></u>	 <u></u>	 <u>8,131,047</u>
 Change in Net Position				221,085
 Net Position, Beginning of Year				<u>8,849,312</u>
 Net Position, End of Year				<u>\$ 9,070,397</u>

Syracuse Arts Academy  
Balance Sheet – Governmental Funds  
June 30, 2023

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	<u>General</u>
<b>Assets</b>	
Cash and investments	\$ 9,764,293
Restricted cash and investments	4,039,470
State receivables	91,273
Federal receivables	203,757
Other receivables	6,678
Prepaid expenses	<u>166,694</u>
<b>Total assets</b>	<b><u>\$ 14,272,165</u></b>
<b>Liabilities and Fund Balance</b>	
<b>Liabilities</b>	
Accounts payable	\$ 238,467
Accrued liabilities	1,149,780
Unearned revenue	<u>77,909</u>
<b>Total liabilities</b>	<b><u>1,466,156</u></b>
<b>Fund Balance</b>	
Nonspendable	
Prepaid expenses	166,694
Restricted for	
Special education	333,995
Suicide prevention	1,956
Other state	11,725
Educator professional time	7,223
Public education capitalized technology	102,593
Food lunch program	227,914
Debt service	4,039,470
Unassigned	<u>7,914,439</u>
<b>Total fund balance</b>	<b><u>12,806,009</u></b>
	<b><u>\$ 14,272,165</u></b>

## Syracuse Arts Academy

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

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Total Fund Balance - Governmental Funds	\$ 12,806,009
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The cost of capital assets (land, buildings, audio and visual materials, furniture and equipment, computers, software, capital improvements and construction in progress) purchased or constructed is reported as an expenditure in governmental funds. The statement of net position includes those capital assets among the assets of the School as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various programs reported as governmental activities in the statement of activities. Because depreciation expense does not affect financial resources, it is not reported in government funds.

Costs of capital assets	41,058,038
Depreciation expense to date	<u>(8,946,348)</u>
	32,111,690

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

Balances at year end are:

Long-term liabilities	
Bonds payable, bond premium, and bond discount	(35,526,305)
Accrued interest	<u>(320,997)</u>
	<u>(35,847,302)</u>
Net Position	<u>\$ 9,070,397</u>

**Syracuse Arts Academy**  
**Statement of Revenue, Expenditures, and Changes in Fund Balance – Governmental Funds**  
**Year Ended June 30, 2023**

---

	<u>General</u>
Revenue	
State aid	\$ 16,913,310
Federal aid	1,099,608
Earnings on investments	300,327
School fees	74,346
School lunch sales	333,102
Other local sources	<u>113,610</u>
Total revenue	<u>18,834,303</u>
Expenditures	
Instructional	<u>9,852,580</u>
Support services	
Students	1,205,370
Staff assistance	771,065
School administration	1,578,425
Central services	830,024
Operation and maintenance of facilities	922,610
Facilities acquisition and construction	<u>7,308</u>
Total support services	<u>5,314,802</u>
Non-instructional	
School food services program	1,040,406
Capital outlay	<u>564,121</u>
Total non-instructional	<u>1,604,527</u>
Debt service	
Principal	705,000
Interest and other costs	<u>1,587,196</u>
Total debt service	<u>2,292,196</u>
Total expenditures	<u>19,064,105</u>
Deficiency of Revenue Under Expenditures	(229,802)
Other Financing Sources	
Costs to cure	<u>110,368</u>
Net Change in Fund Balance	(119,434)
Fund Balance, Beginning of Year	<u>12,925,443</u>
Fund Balance, End of Year	<u>\$ 12,806,009</u>

Syracuse Arts Academy

Reconciliation of Governmental Funds Statement of Revenue, Expenditures,

and Changes in Fund Balance to the Statement of Activities

Year Ended June 30, 2023

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Total Net Change in Fund Balance - Governmental Funds \$ (119,434)

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

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

Capital outlay	564,121
Depreciation expense	(1,051,049)
	<hr/>
	(486,928)

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

Repayment of bonds payable principal	705,000
Amortization of bond premium and discount	108,800
Change in accrued interest	13,647
	<hr/>
	827,447
Change in Net Position of Governmental Activities	<hr/>
	\$ 221,085

## **Note 1 - Summary of Significant Accounting Policies**

Syracuse Arts Academy (the School) was formed in 2006 and is a nonprofit institution organized under the nonprofit corporation laws of the State of Utah. The School operates two campuses, one is a K-6 and the other is K-9. The School was organized by a group of parents, teachers, and community leaders to provide an education opportunity in the city of Syracuse that was not governed by the local school district. The School was founded on the premise that parents as partners in the learning process leads to success for each child. Every parent is asked to be involved with the school either through committees, volunteering time in the classroom, or with other needs the school may have as they arise. The School provides the following activities: education, encompassing instruction, student and staff support activities and facilities maintenance and operation. Supporting services include general and administrative services which are overall entity-related administrative costs.

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

### **Financial Reporting Entity**

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

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

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

### **Governmental Funds**

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

Governmental funds include:

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

### **Measurement Focus and Basis of Accounting**

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

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

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

#### **Program Revenue**

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

#### **Fund Financial Statements**

##### **Governmental Funds**

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

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

**Revenue**

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

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

**Expenditures**

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

**Restricted Cash and Investments**

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

**Investments**

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

**Receivables**

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

**Estimates**

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

## **Capital Assets**

Capital assets are recorded at historical cost and depreciated over their estimated useful lives (excluding salvage value). Donated capital assets are recorded at their estimated acquisition value at the date of donation. Estimated useful lives are management's estimate of how long the asset is expected to meet service demands. The School's capitalization threshold is \$1,500. The cost of normal maintenance and repairs not adding to the value of the asset or materially extending asset lives are not capitalized.

Straight-line depreciation is used based on the following estimated useful lives:

Buildings	40 years
Audio and visual materials	5 years
Furniture and equipment	7 years
Computers	5 years
Software	3 years
Capital improvements	20 years

## **Unearned Revenue**

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

## **Long-Term Liabilities**

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

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

## **Restricted Net Position**

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

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

Imposed by law through constitutional provisions or enabling legislation.

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

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

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

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

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

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

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

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

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

### **Grants and Other Intergovernmental Revenue**

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

## Note 2 - Cash and Investments

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

Cash			
			Investment Maturities
Insured		\$ 427,098	
Uninsured and not collateralized		<u>3,204,996</u>	
Total balance of deposits		<u>\$ 3,632,094</u>	
Investments	Rating	Fair Value	
PTIF	Unrated	<u>\$ 10,171,669</u>	Less than 1 year
Total cash and investments		<u>\$ 13,803,763</u>	

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

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

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

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

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

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

#### *Fair Value of Investments*

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

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

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

	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
	<u>Total</u>	<u>Total</u>	<u>Total</u>
June 30, 2023			
PTIF	<u>\$ 10,171,669</u>	<u>\$ -</u>	<u>\$ 10,171,669</u>

### **Custodial Credit Risk**

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

### **Credit Risk**

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

### **Concentration of Credit Risk**

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

### **Interest Rate Risk**

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

### Note 3 - Capital Assets

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

	June 30, 2022	Additions	Deletions	Transfers	June 30, 2023
<b>Capital assets, not subject to depreciation</b>					
Land	\$ 5,212,250	\$ -	\$ -	\$ -	\$ 5,212,250
Construction in progress	3,507,244	306,228	-	-	3,813,472
<b>Total capital assets, not subject to depreciation</b>	<b>8,719,494</b>	<b>306,228</b>	<b>-</b>	<b>-</b>	<b>9,025,722</b>
<b>Capital assets being depreciated</b>					
Buildings	28,847,670	-	-	-	28,847,670
Audio and visual materials	12,519	-	-	-	12,519
Furniture and equipment	1,427,053	163,364	(234,573)	-	1,355,844
Computers	1,239,969	94,529	(5,713)	-	1,328,785
Software	4,872	-	-	-	4,872
Capital improvements	482,626	-	-	-	482,626
<b>Total capital assets being depreciated</b>	<b>32,014,709</b>	<b>257,893</b>	<b>(240,286)</b>	<b>-</b>	<b>32,032,316</b>
<b>Less accumulated depreciation for</b>					
Buildings	(6,281,637)	(742,611)	-	-	(7,024,248)
Audio and visual materials	(7,041)	(2,504)	-	-	(9,545)
Furniture and equipment	(946,638)	(140,115)	234,573	-	(852,180)
Computers	(748,029)	(141,688)	5,713	-	(884,004)
Software	(4,872)	-	-	-	(4,872)
Capital improvements	(147,368)	(24,131)	-	-	(171,499)
<b>Total accumulated depreciation</b>	<b>(8,135,585)</b>	<b>(1,051,049)</b>	<b>240,286</b>	<b>-</b>	<b>(8,946,348)</b>
<b>Total capital assets, subject to depreciation</b>	<b>23,879,124</b>	<b>(793,156)</b>	<b>-</b>	<b>-</b>	<b>23,085,968</b>
<b>Total capital assets, net</b>	<b>\$32,598,618</b>	<b>\$ (486,928)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$32,111,690</b>

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

**Note 4 - Long-Term Liabilities**

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

	Balance at June 30, 2022	Additions	Retirements	Balance at June 30, 2023	Due Within One Year
Series 2017 bonds payable	\$ 26,925,000	\$ -	\$ (575,000)	\$ 26,350,000	\$ 625,000
Series 2022 bonds payable	7,765,000	-	(130,000)	7,635,000	130,000
Bond premium	1,745,383	-	(114,595)	1,630,788	-
Bond discount	<u>(95,280)</u>	<u>-</u>	<u>5,797</u>	<u>(89,483)</u>	<u>-</u>
	<u><u>\$ 36,340,103</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (813,798)</u></u>	<u><u>\$ 35,526,305</u></u>	<u><u>\$ 755,000</u></u>

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

Series 2017 Bonds have rates between 4.0% and 5.0% and were issued during fiscal year 2017 for \$29,270,000. Annual payments of principal and variable semi-annual payments of interest are required through April 2047. The School is required to meet certain covenants including debt coverage and cash available as defined by their bonds payable. The bonds were sold at a premium which is being amortized using the effective interest rate method over the life of the bonds. The proceeds were used to purchase a school building.

\$ 26,350,000

Series 2022 Bonds have rates between 2.25% and 4.00% and were issued during fiscal year 2022 for \$7,765,000. Annual payments of principal and variable semi-annual payments of interest are required through April 2052. The School is required to meet certain covenants including debt coverage and cash available as defined by their bonds payable. The bonds were sold at a discount which is being amortized using the effective interest rate method over the life of the bonds. The proceeds were used to purchase a school building.

7,635,000

Bond premium and discount, net

33,985,000

1,541,305

\$ 35,526,305

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

Years Ending	Principal	Interest	Total
2024	\$ 755,000	\$ 1,535,600	\$ 2,290,600
2025	785,000	1,505,575	2,290,575
2026	825,000	1,467,925	2,292,925
2027	860,000	1,428,375	2,288,375
2028	900,000	1,387,125	2,287,125
2028-2032	5,210,000	6,242,325	11,452,325
2033-2037	6,550,000	4,900,975	11,450,975
2038-2042	8,225,000	3,232,525	11,457,525
2043-2047	8,355,000	1,212,439	9,567,439
2048-2052	1,520,000	130,444	1,650,444
<b>Total</b>	<b><u>\$ 33,985,000</u></b>	<b><u>\$ 23,043,308</u></b>	<b><u>\$ 57,028,308</u></b>

#### **Note 5 - Concentrations**

The School's principal source of support is state and federal-based support revenue. For the year ended June 30, 2023, this funding source accounted for approximately 95% of all revenue.

#### **Note 6 - Benefit Plan**

The School has a defined contribution retirement plan covering all full-time, salaried employees. The plan is administered by Helpside, an outsourcing company that the School has contracted with to perform its payroll and retirement functions. Eligible employees may contribute into an account at their option and discretion. The School matches up to 100% of employee contributions that do not exceed 4% of the employee's salary. For the year ended June 30, 2023, the School matched \$196,298.



Required Supplementary Information  
June 30, 2023  
**Syracuse Arts Academy**

Syracuse Arts Academy

Schedule of Revenue, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund  
Year Ended June 30, 2023

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenue				
State aid	\$ 16,537,244	\$ 16,827,092	\$ 16,913,310	\$ 86,218
Federal aid	774,440	957,000	1,099,608	142,608
Earnings on investments	27,000	301,000	300,327	(673)
School fees	249,000	106,803	74,346	(32,457)
School lunch sales	270,000	330,790	333,102	2,312
Other local sources	<u>3,046,160</u>	<u>102,142</u>	<u>113,610</u>	<u>11,468</u>
Total revenue	<u>20,903,844</u>	<u>18,624,827</u>	<u>18,834,303</u>	<u>209,476</u>
Expenditures				
Instructional	<u>10,423,241</u>	<u>10,604,504</u>	<u>9,852,580</u>	<u>751,924</u>
Support services				
Students	936,541	1,157,493	1,205,370	(47,877)
Staff assistance	350,557	570,095	771,065	(200,970)
School administration	1,009,508	1,430,574	1,578,425	(147,851)
Central services	1,105,247	964,533	830,024	134,509
Operation and maintenance of facilities	907,725	913,053	922,610	(9,557)
Facilities acquisition services	<u>-</u>	<u>-</u>	<u>7,308</u>	<u>(7,308)</u>
Total support services	<u>4,309,578</u>	<u>5,035,748</u>	<u>5,314,802</u>	<u>(279,054)</u>
Non-instructional				
School food services program	751,810	938,910	1,040,406	(101,496)
Capital outlay	<u>2,950,000</u>	<u>300,000</u>	<u>564,121</u>	<u>(264,121)</u>
Total non-instructional	<u>3,701,810</u>	<u>1,238,910</u>	<u>1,604,527</u>	<u>(365,617)</u>
Debt service				
Principal	690,000	705,000	705,000	-
Interest and other costs	<u>1,584,113</u>	<u>1,584,112</u>	<u>1,587,196</u>	<u>(3,084)</u>
Total debt service	<u>2,274,113</u>	<u>2,289,112</u>	<u>2,292,196</u>	<u>(3,084)</u>
Total expenditures	<u>20,708,742</u>	<u>19,168,274</u>	<u>19,064,105</u>	<u>104,169</u>
Deficiency of Revenue Under Expenditures	195,102	(543,447)	(229,802)	313,645
Other Financing Sources Costs to cure	<u>-</u>	<u>110,368</u>	<u>110,368</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 195,102</u>	<u>\$ (433,079)</u>	<u>\$ (119,434)</u>	<u>\$ 313,645</u>

### **Note 1 - Basis of Budgeting**

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

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



Supplementart Report in Compliance with  
*Government Auditing Standards*, Federal  
Awards Reports in Accordance with Uniform  
Guidance, State of Utah Legal Compliance  
Report as Required by the *State Compliance  
Audit Guide*  
June 30, 2023  
Syracuse Arts Academy



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

The Board of Directors  
Syracuse Arts Academy  
Syracuse, Utah

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

**Report on Internal Control Over Financial Reporting**

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

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

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

## **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is fluid and cursive, with "Eide" and "Baily" connected, and "LLP" in a smaller, separate section.

Ogden, Utah  
November 20, 2023



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

The Board of Directors  
Syracuse Arts Academy  
Syracuse, Utah

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2023-001. Our opinion on the major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on Syracuse Arts Academy's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Syracuse Arts Academy's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001, to be a material weakness.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below we did identify a deficiency in internal control over compliance that we consider to be a material weakness.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on Syracuse Arts Academy's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Syracuse Arts Academy's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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



Ogden, Utah  
November 20, 2023

Syracuse Arts Academy  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Expenditures
<b><u>U.S. Department of Education</u></b>			
Passed Through the Utah State Office of Education:			
Special Education Cluster			
Special Education Grants to States	84.027	H027A210059	\$ 236,485
Special Education Preschool Grants	84.173	H173A210092	<u>13,647</u>
Total Special Education Cluster			<u>250,132</u>
Title I Grants to Local Educational Agencies	84.010	S010A210044	38,965
Title IIA Improving Teacher Quality	84.367	S367A210042	12,276
Title IV Student Support and Academic Enrichment	84.424A	S424A180046	10,000
Education Stabilization Fund			
COVID-19 Governors Emergency Education Relief II	84.425C	S425C210031	39,479
COVID-19 Elementary and Secondary School Education Relief II	84.425D	S425D210032	92,287
COVID-19 Elementary and Secondary School Education Relief III	84.425D	S425U210032	<u>235,023</u>
Total Education Stabilization Fund			<u>366,789</u>
Total U.S. Department of Education			<u>678,162</u>
<b><u>U.S. Department of Agriculture</u></b>			
Passed Through Utah State Office of Education:			
Child Nutrition Cluster			
National School Lunch Program	10.555	236UT311N1099	297
Child And Adult Nutrition Cluster	10.555	236UT311N1099	<u>926,055</u>
Total Child Nutrition Cluster			<u>926,352</u>
Total U.S. Department of Agriculture			<u>926,352</u>
<b><u>U.S. Department of Treasury</u></b>			
Passed Through Davis County, Utah:			
Coronavirus Relief Funds	21.019	LEX7LH3KN2R5	<u>44,302</u>
Total Utah State Office of Education			<u>44,302</u>
Total U.S. Department of Treasury			<u>44,302</u>
Total Federal Financial Assistance			<u>\$ 1,648,816</u>

Syracuse Arts Academy  
Notes to Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

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**Note 1 - Basis of Presentation**

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

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

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

**Note 3 - Indirect Cost Rate**

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

Syracuse Arts Academy  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

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

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**FINANCIAL STATEMENTS**

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

**FEDERAL AWARDS**

Internal control over major program:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516 (a):	Yes

**Identification of major programs:**

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

Syracuse Arts Academy  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

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**Section II – Financial Statement Findings**

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**None**

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

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**2023-001      U.S. Department of Education, Utah State Office of Education, Federal Financial Assistance  
Listing 84.425C and 84.425D, S425C210031, S425D210032, S425U210032**

**Reporting**

**Material Weakness in Internal Control over Compliance and Compliance**

*Criteria:* Syracuse Arts Academy should have policies and procedures in place to ensure that the required annual performance report is to be prepared accurately before submission to the State.

*Condition:* In connection with the audit procedures performed, it was noted that Syracuse Arts Academy reported incorrect amounts of ESSER III awards, all ESSER salaries and benefits expenditures and all ESSER full-time employees.

*Cause:* Syracuse Arts Academy did not properly review their records to determine the correct amount ESSER III awards, all ESSER salaries and benefits expenditures and all ESSER full-time employees were reported correctly.

*Effect:* Syracuse Arts Academy is not in compliance with 84.425 Education Stabilization Funds reporting requirements.

*Questioned Costs:* None reported

*Context:* In connection with the audit procedures performed, it was noted that the required annual performance report did not report program expenditures correctly.

*Repeat Finding from Prior Year:* No

*Recommendation:* Syracuse Arts Academy should contact the State of Utah and report the correct program awards, expenditures and full-time employees.

*Views of Responsible Officials:* Management agrees with this finding.



CPAs & BUSINESS ADVISORS

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

The Board of Directors  
Syracuse Arts Academy  
Syracuse, Utah

**Report on Compliance**

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

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

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

**Opinion on Compliance**

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

**Basis for Opinion**

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

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

## **Responsibilities of Management for Compliance**

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

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

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

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

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

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

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

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

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

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

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

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is fluid and cursive, with "Eide" and "Bailly" connected by a single stroke, and "LLP" in a smaller, separate area.

Ogden, Utah  
November 20, 2023

**Current enrollment as of February 2<sup>nd</sup>****Syracuse Arts Academy LEA**▼ 2023 **2024** 2025

Enrollment	Schools	Status	Race	Sex										
Active Students			Grade:	K	1	2	3	4	5	6	7	8	9	Total
Syracuse Arts Academy - North				101	101	102	106	109	103	105				727
Syracuse Arts Academy - Antelope				69	75	77	76	75	79	83	169	145	140	988
Effective 2/2/2024				170	176	179	182	184	182	188	169	145	140	1715

**2024-2025 School Year Lottery**

Row Labels	SAA-A										SAA-N					SAA-N Total	Grand Total		
	1	2	3	4	5	6	7	8	9	0-Kinder	1	2	3	4	5	6	0-Kinder		
Eligible					1	30	3	2	1	37	31	18	12	24	15	20	156	276 313	
(blank)					1	30	3	2	1	37	31	18	12	24	15	20	156	276 313	
In Processing	32	17	15	24	17	19	4	6	2	154	290		1				1	291	
(blank)	32	17	15	24	17	19	4	6	2	154	290		1				1	291	
(blank)	32	17	15	24	17	19	4	6	2	154	290		1				1	291	
Grand Total	32	17	15	24	17	20	34	9	4	155	327	31	19	12	24	15	20	156	277 604

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

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

Row Labels	Column Labels		
	SAA-A	SAA-N	Grand Total
Eligible	37	276	313
(blank)	37	276	313
(blank)	37	276	313
In Processing	290	1	291
(blank)	290	1	291
(blank)	290	1	291
<b>Grand Total</b>	<b>327</b>	<b>277</b>	<b>604</b>

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

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

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SAA Board Meeting Packet 2-08-24

[Back to Agenda](#)

## Syracuse Arts Academy Statement of Activities

Created on January 10, 2024

For Prior Month

Syracuse Arts Academy

	Annual	Year-to-Date		% of Budget
	June 30, 2024	December 31, 2023	Actual	
<b>Net Income</b>				
<b>Income</b>				
Revenue From Local Sources	864,050	669,376		77.5 %
Revenue From State Sources	18,365,041	9,443,046		51.4 %
Revenue From Federal Sources	608,440	149,919		24.6 %
<b>Total Income</b>	<b>19,837,531</b>	<b>10,262,341</b>		<b>51.7 %</b>
<b>Expenses</b>				
Instruction/Salaries	10,218,400	4,409,944		43.2 %
Employee Benefits	3,350,000	1,301,199		38.8 %
Purchased Prof & Tech Serv	1,498,000	694,038		46.3 %
Purchased Property Services	2,500,000	1,162,971		46.5 %
Other Purchased Services	362,100	227,504		62.8 %
Supplies & Materials	1,767,500	1,335,332		75.5 %
Property	40,000	46,718		116.8 %
Debt Services & Miscellaneous	2,407,700	875,704		36.4 %
<b>Total Expenses</b>	<b>22,143,699</b>	<b>10,053,410</b>		<b>45.4 %</b>
<b>Total Net Income</b>	<b>(2,306,168)</b>	<b>208,931</b>		<b>(9.1) %</b>

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

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

**Syracuse Arts Academy**  
**Statement of Financial Position**  
**Created on January 10, 2024**  
**For Prior Month**

	Period Ending 12/31/2023	Period Ending 12/31/2022
	Actual	Actual
<b>Assets &amp; Other Debits</b>		
<b>Current Assets</b>		
Operating Cash	9,127,667	9,573,939
Accounts Receivables	249,604	97,371
Other Current Assets	159,344	216,839
Total Current Assets	<u>9,536,615</u>	<u>9,888,149</u>
Restricted Cash	3,694,530	4,249,121
<b>Net Assets</b>		
Fixed Assets	41,058,040	40,734,203
Depreciation	(8,946,349)	(8,135,584)
Total Net Assets	<u>32,111,691</u>	<u>32,598,619</u>
<b>Total Assets &amp; Other Debits</b>	<u><b>45,342,836</b></u>	<u><b>46,735,889</b></u>
<b>Liabilities &amp; Fund Equity</b>		
<b>Current Liabilities</b>		
Long-Term Liabilities	537,202	389,379
Fund Balance	35,526,305	36,340,105
Net Income	9,070,398	8,848,845
Total Liabilities & Fund Equity	<u>208,931</u>	<u>1,157,560</u>
	<u><b>45,342,836</b></u>	<u><b>46,735,889</b></u>

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**Syracuse Arts Academy**  
**Statement of Financial Position**  
**Created on January 31, 2024**  
**For Prior Month**

	Period Ending 12/31/2023	Period Ending 12/31/2022
	Actual	Actual
<b>Assets &amp; Other Debits</b>		
<b>Current Assets</b>		
<b>Operating Cash</b>		
<b>Cash</b>		
8111-04D-001 - SAA ZB OP	2,640,432	8,399,191
8112-04D-001 - Zions Bank - Petty - SAA	896	2,077
8112-04D-002 - Zions Bank - Petty North - SAA	2,870	4,423
8112-04D-003 - ZB-SAA Lunch Debit	1,000	1,000
<b>Total Cash</b>	<u>2,645,198</u>	<u>8,406,691</u>
<b>Investments</b>		
8120-04D-001 - PTIF - SAA	6,482,469	1,167,248
<b>Total Investments</b>	<u>6,482,469</u>	<u>1,167,248</u>
<b>Operating Cash</b>		
<b>Accounts Receivables</b>		
<b>Other Current Assets</b>		
<b>Total Current Assets</b>	<u>9,536,615</u>	<u>9,888,149</u>
<b>Restricted Cash</b>		
8119-04D-008 - US Bank - 2017 Repair and Replace	250,000	250,000
8119-04D-010 - US Bank - 2017 Bond Interest	330,011	337,822
8119-04D-011 - US Bank - 2017 Tax and Insurance Escrow	112,324	92,326
8119-04D-012 - US Bank - 2017 Bond Principal	466,255	432,875
8119-04D-013 - US Bank - 2017 Expense Fund	46,675	39,014
8119-04D-015 - US Bank - 2017 Debt Service Reserve Fund	1,881,500	1,881,500
8119-04D-221 - 22 Debt Service Reserve	414,625	414,625
8119-04D-222 - 22 Interest	66,072	132,327
8119-04D-223 - 22 Principal	116,661	97,867
8119-04D-224 - 22 Expense	7,757	9,060
8119-04D-225 - 22 Project	2,650	561,704
<b>Restricted Cash</b>	<u>3,694,530</u>	<u>4,249,121</u>
<b>Total Assets &amp; Other Debits</b>	<u>13,231,145</u>	<u>14,137,270</u>
<b>Liabilities &amp; Fund Equity</b>		
<b>Current Liabilities</b>		
<b>Fund Balance</b>		
<b>Net Income</b>		
<b>Total Liabilities &amp; Fund Equity</b>	<u>13,231,145</u>	<u>14,137,270</u>

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

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## SAA Project Fund Analysis 1/31/24

UDOT Cost to Cure#1	2,009,400.00
UDOT Cost to Cure#2	110,367.82
Series 2022 Bonds	7,765,000.00
Debt Service Reserve	(414,625.00)
Expense Account	(116,475.00)
Tax Exempt Cost of Issuance	(254,947.00)
Original Issue Bond Discount	(95,279.95)
Underwriter Discount	(30,671.75)
Project Fund From Series 2022 Bonds	6,853,001.30
UDOT Total	2,119,767.82
Project Fund	<u>6,853,001.30</u>
Total Funds	8,972,769.12
Land Purchase	2,939,715.46
Earnest Money on Land Purchase	<u>25,000.00</u>
Total Land Purchase	2,964,715.46
Silver Peak Engineering (Field & Building)	213,511.84
One West Construction	
SpEd Remodel	102,098.00
	44,902.00
	<u>147,000.00</u>
Ring Road	298,136.15
Field & Entrance Remodel	3,530,877.76
Other - Piano	10,999.99
Other - Bleachers	49,000.00
Building Expansion to Date	1,130,465.00
Band Lockers	37,057.00
Total Projects Expense to Date	8,381,763.20
Remaining Funds	591,005.92
Construction Estimate:	1,547,000.00
Remaining Construction Exp. Est.	416,535.00

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Estimated Surplus	174,470.92
-------------------	------------

\$15,000 Credit Coming from One West  
for Cabinets, but it will just be spent on  
another contractor So I didn't reduce  
the construction estimate

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

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## SAA Board of Director's Meeting Thursday, February 8, 2024

### Consent Item: *New Hires*

#### Issue

---

The Board approves the hiring of all employees.

#### Background

---

The following people have been hired after the **DECEMBER** Board meeting:

##### **North Elementary**

- Mason Dahl, SPED Parapro

As always, each employee meets the minimum qualifications required by the state, and/or they have passed a background check.

#### Recommendation

---

It is recommended that the Board approve the new hires.

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# Syracuse Arts Academy Board Meeting Minutes Thursday, January 11, 2024

Location: SAA North Campus, 357 S 1550 W, Syracuse, UT 84075



**In Attendance:** Mary Johnston [via Zoom], Nate Schow [via Zoom], Rene Dreiling, Neil Garner, Jerrad Pullum,

**Others in Attendance:** Dale Pfister, Dawn Kawaguchi, Brad Taylor, Brandon Fairbanks

The purpose of Syracuse Arts Academy is to develop respectful, confident citizens in a solid educational environment enriched by artistic expression.

## Minutes

### 2023-2024 School Priorities

Schoolwide Unity, Cooperation & Collaboration

Expansion of Arts Integration

Maximize All Data Sources to Improve Student Instruction and Performance

**5:30 PM – Call to Order**

- Welcome by Mary Johnston
  - Board Mission – Neil Garner
  - School Vision – Neil Garner

**There was no PUBLIC COMMENT.**

### **CONSENT ITEMS**

- December 7, 2023 Board Meeting Minutes – There was no further discussion. **Jerrad Pullum made a motion to approve the consent items. Rene Dreiling seconded the motion. The votes were as follows:**

**Mary Johnston – Aye**  
**Nate Schow – Aye**  
**Rene Dreiling – Aye**  
**Neil Garner – Aye**  
**Jerrad Pullum – Aye**

**Motion passed unanimously.**

### **VOTING ITEMS**

- School Safety Grant Purchases – Dale Pfister reviewed the process of the safety grant and SAA has received approximately \$416k. They will be upgrading their doors to card access,

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installing vape sensors in the restrooms, additional cameras, purchasing a new software for visitors/volunteers as well as finishing the security cameras out on the ring road which would include running the electric out to the ring road which is why there are two parts to this purchase. There will be other smaller purchases for the safety grant that will not require board approval.

➤ Band Locker Cabinets – Dale Pfister gave an update on the new music/band addition. The band locker cabinets are a sole source provider by Wegner. They are ventilated cabinets that will go along the back wall of the band room to store all the instruments. The funding for this is coming out of the bond proceeds which is the same as the construction cost. Dale stated that estimated completion date should be about 45 days.

**Jerrad Pullum made a motion to approve the following:**

- **Approve the Safety Grant purchases which include the Geneva Communications purchase not to exceed \$220,000 and the Advance Electric ring road project not to exceed \$35,000 and**
- **Approve the Wegner Corporation purchase of band instrument storage cabinets not to exceed \$38,000**

**Neil Garner seconded the motion. The votes were as follows:**

**Mary Johnston – Aye**  
**Nate Schow – Aye**  
**Rene Dreiling – Aye**  
**Neil Garner – Aye**  
**Jerrad Pullum – Aye**

**Motion passed unanimously.**

## **DISCUSSION ITEMS**

➤ Prepare for Satellite Application – Mary Johnston stated that they will be going before the SCSB on January 18<sup>th</sup> and we want to prepare for the presentation. They released the starting time prior to this meeting and SAA is scheduled to present at 1:15 p.m. The Board would like to meet at 12:30 p.m. at the SCSB. Mary asked Dawn to send out the address to the Board. Mary passed the time over to Brandon and Brad to review information for the satellite application presentation. Jerrad stated that he would like to have a discussion as a Board, other locations for the new campus (if approved) that may be available. Brandon reviewed the “Quick Facts” sheet for the Board to review with information that may arise. There was a discussion on conflicting information on a new DSD elementary school in Syracuse. Brandon reviewed the demographics of each campus. He also recommended the board to review application’s market analysis and the reason why we are asking for a satellite. Brandon and the Board reviewed the process and how the board will begin and introduce themselves. Mary will take the lead and designate the person best suited to answer any questions from the SCSB.

➤ Calendaring Items – ALL

- SCSB Satellite Application Presentation – January 18<sup>th</sup> @ 12:30 p.m.
- Next Pre-Board Meeting – January 24<sup>th</sup> @ 12:30 p.m.
- Next Board Meeting – Rescheduled February 1<sup>st</sup> to February 8<sup>th</sup>
- Work Session – February 22<sup>nd</sup>
- NCSC24 Boston, MA – June 30 – July 3

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

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**There was no CLOSED SESSION.**

**6:34 PM – Jerrad Pullum made a motion to ADJOURN. Rene Dreiling seconded the motion.  
The votes were as follows:**

**Mary Johnston – Aye  
Nate Schow – Aye  
Rene Dreiling – Aye  
Neil Garner – Aye  
Jerrad Pullum – Aye**

**Motion passed unanimously.**

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

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## SAA Board of Directors Meeting Thursday, February 8, 2024

### **Action Item: Award RFP for Contractor of North Storage Addition**

---

#### **Issue:**

The School's administration is requesting that the Board approve One West Construction as the successful bidder to construct the storage addition at the North Campus.

---

#### **Background:**

SAA issued an RFP for an 800 square foot storage addition at North Campus adjacent to the west side of the amphitheater. Two bids were received as follows:

1. Bailey Builders \$243,903.72
2. One West Construction \$218,511

The bids and scoring sheets are included in the Board Packet. Funds for this project will be from bond proceeds and approximately \$45,000 of interest on PTIF funds.

---

#### **Recommendation:**

It is recommended that the Board award the RFP to construct the storage addition at North Campus to One West Construction with a cost not to exceed \$218,511 and allow Dale Pfister to enter into an agreement with One West Construction on behalf of the School.

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

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

## **FINAL EVALUATION COMMITTEE SCORE SHEET**

### **RFP for General Contractor (Addition to Amphitheater)**

Name of Offeror: Bailey Builders

Names of Evaluation

Committee Members: Judy Nixon, Jeff Merchant, Dale Hister

Date of Scoring: 2-2-2024

#### **Points Recommended by Evaluation Committee for Non-Cost Criteria:**

1. Offeror's Experience and Qualifications (40 points possible) 30

This criterion is based on the information provided in response to RFP Section V(B)(1).

2. Offeror's Management Plan (30 points possible) 25

This criterion is based on the information provided in response to the specifications contained in RFP Section V(B)(2).

**Total Evaluation Points for Non-Cost Criteria (70 points possible)**

55

3. Cost  $30 \times \frac{\text{Low Bid}}{243,903.72} = (.896) \text{ of 30 pts}$  (30 points possible) 26.88

This criterion is based on the pricing proposal provided in response to RFP Section V(C)(1).

**Total Evaluation Points for Non-Cost and Cost Criteria (100 points possible)**



## **FINAL EVALUATION COMMITTEE SCORE SHEET**

### **RFP for General Contractor (Addition to Amphitheater)**

Name of Offeror: One West Construction

Names of Evaluation

Committee Members: Judy Nixon, Jeff Marhant, Dale Pfister

Date of Scoring: 2-2-2024

#### **Points Recommended by Evaluation Committee for Non-Cost Criteria:**

1. Offeror's Experience and Qualifications (40 points possible) 40

This criterion is based on the information provided in response to RFP Section V(B)(1).

2. Offeror's Management Plan (30 points possible) 30

This criterion is based on the information provided in response to the specifications contained in RFP Section V(B)(2).

**Total Evaluation Points for Non-Cost Criteria (70 points possible)** ~~70~~

3. Cost (30 points possible) 30

This criterion is based on the pricing proposal provided in response to RFP Section V(C)(1).

**Total Evaluation Points for Non-Cost and Cost Criteria (100 points possible)** 



DIVISION		Subtotal
1	General Conditions	\$ 20,000
2	Sitework	\$ 23,690
3	Concrete	\$ 22,158
4	Masonry	\$ 34,400
5	Metals	\$ 46,409
6	Wood and Plastics	\$ -
7	Thermal and Moisture Protection	\$ 22,756
8	Doors and Windows	\$ 11,380
9	Finishes	\$ 5,826
10	Specialties	\$ -
11	Equipment	\$ -
12	Furnishings	\$ -
13	Special Construction	\$ -
14	Conveying	\$ -
15	Mechanical/Plumbing	\$ -
16	Electrical	\$ 16,646
	Subtotal	\$ 203,266
7.50%	Builders Fees	\$ 15,245
	Total	\$ 218,511

**Clarifications:**

P&P bond has not been included in pricing.

Excavation and sitework per plan

Pricing assumes no interference with existing utilities.

CMU block to match existing color as close as possible.

CMU to receive one coat of block seal(not called out on plans)

Structural steel per plan.

Roofing does not include insulation.

Gutter and downspouts per plan.

Finishes include drywall, paint and rubber base. Color to be selected by owner.

Electrical to tie into existing panel per plan

No fire alarm or fire suppression pricing included

No testing or engineering fees included in pricing



## SAA Board of Director's Meeting Thursday, February 8, 2024

### **Action Item: Award RFP for Landscaping & Snow Removal**

---

#### **Issue:**

Syracuse Arts Academy issued an RFP for Landscaping and Snow Removal for 5-year agreement. The School will need to award the RFP.

---

#### **Background:**

Proposals were submitted by Above All, Extreme Green, and Lawn Butler. Dale Pfister, Jeff Marchant, and Carson Shreeve scored each company that submitted a proposal. The scoring was the following:

- Above All – 75 points
- **Extreme Green – 100 points**
- Lawn Butler – 90 points

The recommendation from the evaluation committee is to award the RFP to Extreme Green.

---

#### **Recommendation:**

It is recommended that the Board award the RFP for Landscaping and Snow Removal to Extreme Green for a 5-year agreement and allow Dale Pfister to sign on behalf of the School.

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

## **FINAL EVALUATION COMMITTEE SCORE SHEET**

### **RFP for Landscaping and Snow Removal Services**

Name of Offeror: Above All

Names of Evaluation

Committee Members: Carson Shreeve, Jeff Marchant, Dale Rister

Date of Scoring: 2-6-2024

#### **Points Recommended by Evaluation Committee for Non-Cost Criteria:**

1. Offeror's Experience and Qualifications (40 points possible) 35

This criterion is based on the information provided in response to RFP Section V(B)(1).

2. Past Performance for SAA and/or References (20 points possible) 15

This criterion is based on the information provided in response to the specifications contained in RFP Section V(B)(2).

**Total Evaluation Points for Non-Cost Criteria (60 points possible)** 50

3. Cost (40 points possible) 25

This criterion is based on the pricing proposal provided in response to RFP Section V(C)(1).

**Total Evaluation Points for Non-Cost and Cost Criteria (100 points possible)**

75

## **FINAL EVALUATION COMMITTEE SCORE SHEET**

### **RFP for Landscaping and Snow Removal Services**

Name of Offeror: Extreme Green

Names of Evaluation Committee Members: Carson Shreeve, Jeff Marchant, Dale Pfister,

Date of Scoring: 2-6-2024

#### **Points Recommended by Evaluation Committee for Non-Cost Criteria:**

1. Offeror's Experience and Qualifications (40 points possible) 40

This criterion is based on the information provided in response to RFP Section V(B)(1).

2. Past Performance for SAA and/or References (20 points possible) 20

This criterion is based on the information provided in response to the specifications contained in RFP Section V(B)(2).

**Total Evaluation Points for Non-Cost Criteria (60 points possible)** 60

3. Cost (40 points possible) 40

This criterion is based on the pricing proposal provided in response to RFP Section V(C)(1).

**Total Evaluation Points for Non-Cost and Cost Criteria (100 points possible)**

100

## **FINAL EVALUATION COMMITTEE SCORE SHEET**

### **RFP for Landscaping and Snow Removal Services**

Name of Offeror: **Lawn Butler**

Names of Evaluation

Committee Members: Carson Shreeve, Jeff Marchant, Dale Hister

Date of Scoring: 2-6-2024

#### **Points Recommended by Evaluation Committee for Non-Cost Criteria:**

1. Offeror's Experience and Qualifications (40 points possible) 40

This criterion is based on the information provided in response to RFP Section V(B)(1).

2. Past Performance for SAA and/or References (20 points possible) 20

This criterion is based on the information provided in response to the specifications contained in RFP Section V(B)(2).

**Total Evaluation Points for Non-Cost Criteria (60 points possible)** 60

3. Cost (40 points possible) 30

This criterion is based on the pricing proposal provided in response to RFP Section V(C)(1).

**Total Evaluation Points for Non-Cost and Cost Criteria (100 points possible)**

90



## SAA Board of Directors Meeting Thursday, February 8, 2024

### Action Item: *Amended 2024-2025 School Calendar*

#### Issue:

The SAA school calendar policy states that the executive board is required to approve the upcoming school calendar on an annual basis.

#### Background:

The 2024-2025 school calendar was approved at the December board meeting. As always, we try to follow DSD's calendar. We have lined up another professional learning day with DSD. See below for date change.

- Moved January 21st Professional Learning Day to January 6th to align with DSD. This will help our teachers submit grades since the end of the term was the last school day in December.

This doesn't change the number of days or the hours.

#### Recommendation:

It is recommended that the board approve the 2024-2025 amended school calendar.

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

Antelope Campus (K-9)						
Elem. K-6: 2893 W. 1700 S. JH 7-9: 2965 W. 1700 S. Syracuse, UT 84075				Syracuse, UT 801-779-2066 (K-6 Office) 801-784-5211 (7-9 Office) 801-779-2087 (K-6 Fax) 801-784-5209 (7-9 Fax)		
Grade *FDK-6 Schedule: 8:15 AM - 3:15 PM (*Early Out 8:15 AM -12:45 PM)						
AM Kindergarten Schedule: 8:15 AM -11:15 AM (*Early Out 8:15 AM- 10:15 AM)						
PM Kindergarten Schedule: 12:15 PM-3:15 PM (*Early Out 10:45 AM-12:45 PM)						
Jr. High Schedule: 8:00 AM - 3:00 PM (*Early Out 8:00 AM-12:30 PM)						



## School Year 2024 - 2025

[www.syracuseartsacademy.org](http://www.syracuseartsacademy.org)

\*Early Out Every Friday\*

### 2024-2025 SCHOOL YEAR CALENDAR

#### July 2024

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

#### August 2024

S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

#### September 2024

S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

#### October 2024

S	M	T	W	Th	F	S
	1	2	3	4	5	
6	7	8	9	10	11	
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

#### November 2024

S	M	T	W	Th	F	S
				1	2	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

#### December 2024

S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

#### January 2025

S	M	T	W	Th	F	S
		1	2	3	4	5
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

#### February 2025

S	M	T	W	Th	F	S
					1	
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

#### March 2025

S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

#### April 2025

S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

#### May 2025

S	M	T	W	Th	F	S
			1	2	3	4
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

#### June 2025

S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

\*FDK= Full Day Kindergarten

\*Number of Days per Term include Teacher Comp Days and Teacher Professional Learning Days

SAA Board Approved: 12-07-23

SAA Board Amended:

### North Campus (K-6)

357 S. 1550 W. Syracuse, UT 84075

801-827-0540 (Office)

801-774-9270 (Fax)

Grades \*FDK-6 Schedule: 8:30 AM - 3:30 PM (\*Early Out 8:30 AM- 1:00 PM)

M Kindergarten Schedule: 8:30 AM -11:30 AM (\*Early Out 8:30 AM -10:30 AM)

PM Kindergarten Schedule: 12:30 PM-3:30 PM (\*Early Out 11:00 AM-1:00 PM)

### 2024-2025 SCHOOL YEAR AT A GLANCE

August 6 Junior High Kick-Off (4-7 pm)

August 7-9, 12 Teacher Preparation Days

August 12 Back to School Night (North Campus and Antelope Campus)

August 13 Teacher Professional Learning Day / No School

August 14 1st Day of School/Term 1 Begins for Grades 1-9

August 14-16 Early Out -Grades 1-9

August 14-16 Kindergarten Testing

August 19 Kindergarten Begins

September 2 Labor Day / No School

September 18-19 Parent-Teacher Conference / Early Out

September 20 Teacher Comp Day / No School

October 16 Term 1 Ends/Early Out

October 17-18 Fall Break / No School

October 21 Term 2 Begins

November 1 Teacher Professional Learning Day / No School

November 27-29 Thanksgiving Break / No School

December 20 Term 2 Ends / Early Out

Dec. 23 - Jan. 3 Christmas Break / No School

January 6 Teacher Professional Learning Day / No School

January 7 Term 3 Begins

January 20 Martin Luther King Jr. Day / No School

February 12-13 Parent-Teacher Conference / Early Out

February 14 Teacher Comp Day / No School

February 17 Presidents' Day / No School

March 7 Term 3 Ends

March 10 Teacher Professional Learning Day / No School

March 11 Term 4 Begins

March 31-April 4 Spring Break / No School

April 16-17 Parent-Teacher Conference / Early Out

April 18 Teacher Comp Day / No School

May 22 Last Day of School / Term 4 Ends / Early Out

May 23 Teacher Preparation/Check Out Day

May 26 Memorial Day

#### \*TOTAL TERM/SCHOOL DAYS

Term 1: August 14 - October 16 46

Term 2: October 21 - December 20 42

Term 3: January 6 - March 7 43

Term 4: March 11 - May 22 49

180



## SAA Board of Directors Meeting Thursday, February 8, 2024

### Action Item: 2024-2025 Fee Schedule

#### Issue:

The School (“SAA”) needs to adopt a fee schedule for the 2024-2025 school year.

#### Background:

SAA charges a variety of school fees, including required fees for courses and activity supplies for junior high students, as well as other fees for all students (junior high and elementary) who choose to participate in optional courses, programs, activities, and sports provided by SAA.

Per state law, if a school charges any school fees, the school must approve a fee schedule for the upcoming school year by April 1 before the school year begins. In addition, prior to the April 1 deadline, the school must also allow public comment on the proposed fee schedule at no fewer than two board meetings. A school’s fee schedule must include a description of all fees charged, the amount of any fee, an explanation of how the fees will be spent by the school, a per-student annual maximum fee amount for the school year (the maximum amount a student would pay in fees if the student participated in all activities, classes, clubs, etc. that charge a fee), and a statement notifying parents that their student might be eligible for a fee waiver.

SAA’s proposed 2024-2025 fee schedule is based on the School’s current fee schedule but includes the following changes:

- Increases the Cheer Team fee by \$200;
- Increases the NJHS fee by \$10 and amends the spend plan to clarify why the fee for first year members is higher than the fee for second- and third-year members (because the NJHS jacket is charged in the 1<sup>st</sup> year only);
- Amends the spend plan for the Extended Curricular Travel fee to include travel for the CTSO National Competition for 1<sup>st</sup> Place Utah State Winner (if applicable);
- Adds a fee for Debate;
- Adds a fee for Honor Guard; and

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- Increases the total annual maximum fee amount for students in grades 7-9 to account for the fee changes mentioned above.

SAA's proposed 2024-2025 fee schedule includes all known requirements for fee schedules under state law.

## **Recommendation:**

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It is recommended that the Board approve the 2024-2025 Fee Schedule.

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



## 2023-2024-2025 Student Fee Schedule

The following student fees may be assessed to students of Syracuse Arts Academy as follows:

REQUIRED FEES (for all fully and partially enrolled students in grades 7-9)		
GRADE	FEES FOR COURSE AND ACTIVITY SUPPLIES AND EXPENDITURES FUNDED BY FEES (SPEND PLAN)	TOTAL FEE
7	<ul style="list-style-type: none"> <li>Required and Elective Class Supplies: \$50</li> <li>Student Activity Supplies: \$20</li> </ul>	\$70
8	<ul style="list-style-type: none"> <li>Required and Elective Class Supplies: \$50</li> <li>Student Activity Supplies: \$30</li> </ul>	\$80
9	<ul style="list-style-type: none"> <li>Required and Elective Class Supplies: \$50</li> <li>Student Activity Supplies: \$40</li> </ul>	\$90

FEES FOR OPTIONAL SPORTS, PROGRAMS, CLUBS, AND ACTIVITIES (for all fully and partially enrolled students in grades 7-9)		
FEE DESCRIPTION	EXPENDITURES FUNDED BY FEE (SPEND PLAN)	TOTAL FEE
<b>Extra-curricular Participation</b>	<ul style="list-style-type: none"> <li>Uniforms, coach stipend, referee pay, supplies</li> </ul>	\$60/Sport
<b>Cheer Team</b>	<ul style="list-style-type: none"> <li>Attire, coach stipend, clinics, supplies</li> </ul>	\$900 <u>1,100</u>
<b>NJHS</b> (National Junior Honor Society)	<ul style="list-style-type: none"> <li><u>Attire</u><u>Jacket</u>, advisor stipend, activities, supplies</li> <li><u>Note: members buy the jacket (\$30) in their 1<sup>st</sup> year but do not need to buy another jacket in their 2<sup>nd</sup> and 3<sup>rd</sup> years. So, first year member fees are \$60 and 2<sup>nd</sup> and 3<sup>rd</sup> year member fees are \$30 since they have already purchased the jacket.</u></li> </ul>	\$50 <u>Up to \$60</u>
<b>Performance Theater</b> <b>Fall and Spring</b>	<ul style="list-style-type: none"> <li>Costumes, music, script, advisor stipend, supplies</li> </ul>	\$25/semester
<b>Student Government Officers</b>	<ul style="list-style-type: none"> <li>School SGO Sweater, supplies</li> </ul>	\$250
<b>Extended Curricular Travel</b>	<ul style="list-style-type: none"> <li>Travel, workshops</li> <li><u>Travel for CTSO National Competition for 1<sup>st</sup> Place Utah State Winner (if applicable)</u></li> </ul>	Up to \$1,200 per trip

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	<ul style="list-style-type: none"> <li>Limited to trips pursuant to the School's Extended-Curricular Student Travel Policy</li> <li>Supplies</li> </ul>	
<b>Credit Recovery</b>	<ul style="list-style-type: none"> <li>9th Grade Students only (per .25 credit)</li> <li>Teacher Stipends</li> </ul>	<b>\$25</b>
<b>Vex Robotics</b>	<ul style="list-style-type: none"> <li>Coach stipend, competitions, supplies</li> </ul>	<b>\$90</b>
<b>FBLA</b> (Future Business Leaders of America)	<ul style="list-style-type: none"> <li>Advisor stipend, conferences, competitions, supplies</li> </ul>	<b>Up to \$192</b>
<b><u>Debate</u></b>	<ul style="list-style-type: none"> <li><u>Coach stipends, competitions, awards, snacks, supplies</u></li> </ul>	<b><u>\$60</u></b>
<b><u>Honor Guard</u></b>	<ul style="list-style-type: none"> <li><u>Advisor stipends, uniform, awards, snacks, supplies</u></li> </ul>	<b><u>\$40</u></b>

<b>FEES FOR OPTIONAL AFTER-SCHOOL CLUBS, ACTIVITIES, AND SPORTS (for participating students in grades identified below)</b>		
<b>FEE DESCRIPTION</b>	<b>EXPENDITURES FUNDED BY FEE (SPEND PLAN)</b>	<b>TOTAL FEE</b>
<b>Lego Robotics (grades 5-6)</b>	<ul style="list-style-type: none"> <li>Coach stipend, supplies</li> </ul>	<b>\$90</b>
<b>Show Choir (grades 5-6)</b>	<ul style="list-style-type: none"> <li>Music, director stipend, supplies</li> </ul>	<b>\$30</b>
<b>Grade Level Choir (1-2)</b>	<ul style="list-style-type: none"> <li>Music, director stipend, supplies</li> </ul>	<b>\$20</b>
<b>Grade Level Choir (3-6)</b>	<ul style="list-style-type: none"> <li>Music, director stipend, supplies</li> </ul>	<b>\$20</b>
<b>Musical/Play (grade 5-6)</b>	<ul style="list-style-type: none"> <li>Costumes, scripts, director stipend, supplies</li> </ul>	<b>\$30</b>

<b>PER STUDENT (GRADES 7-9) ANNUAL MAXIMUM FEE AMOUNT FOR SCHOOL YEAR: <del>\$2,907</del><u>3,217</u></b>
This amount reflects the total student fees any student in grades 7-9 would be required to pay if the student participated in all courses, programs, and activities provided, sponsored, or supported by the School for students in grades 7-9 for the year.

<b>PER STUDENT (GRADE 5-6) ANNUAL MAXIMUM FEE AMOUNT FOR SCHOOL YEAR: \$150</b>
This amount reflects the total student fees any student in grades 5- 6 would be required to pay if the student participated in all after-school courses, programs, and activities provided, sponsored, or supported by the School for students in grade 5-6 for the year.

<b>PER STUDENT (GRADES K-4) ANNUAL MAXIMUM FEE AMOUNT FOR SCHOOL YEAR: \$40</b>
This amount reflects the total student fees any student in regular Kindergarten through grade 4 would be required to pay if the student participated in all after-school courses, programs, and activities provided, sponsored, or supported by the School for students in Kindergarten through grade 4 for the year.

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<b>Student Withdrawal Refund Payment Rate for Grade 7-9 Required Fees</b>	
<b>STUDENT WITHDRAWAL DATE</b>	<b>REFUND PAYMENT RATE</b>
Prior to Mid-Term of Term 1	100% Refund Payment
After Mid-Term of Term 1 and Prior to Mid-Term of Term 2	75% Refund Payment
After Mid-Term of Term 2 and Prior to Mid-Term of Term 3	50% Refund Payment
After Mid-Term of Term 3 and Prior to Mid-Term of Term 4	25% Refund Payment
After Mid-Term of Term 4	No Refund Payment

**Notice to Parents:** Your student may be eligible to have one or more of their fees waived. For information on fees and fee waivers, please contact an administrator at the School and/or review the school fees materials provided on the School's website~~in your registration materials~~ (School Fees Notices, Fee Waiver Policy, Fee Waiver Applications, Fee Waiver Decision and Appeal Form, etc.). If your student files a fee waiver request with the School and the request is denied, you may appeal the School's decision.

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## SAA Board of Director's Meeting Thursday, February 8, 2024

### Action Item: *Re-Approve Fee Waiver Policy*

#### **Issue:**

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Syracuse Arts Academy needs to re-approve its Fee Waiver Policy.

#### **Background:**

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Per state law, all schools that charge any school fees must approve their fee/fee waiver policies in a public board meeting each year before April 1. State law also requires such schools to encourage public participation in the development of their fee/fee waiver policies.

Syracuse Arts Academy charges a variety of school fees. To encourage public participation with respect to the School's fee/fee waiver policies, the Board has allowed public comment on the School's Fee Waiver Policy (which includes the School's fee and fee waiver policies and procedures) during at least two public board meetings.

In addition, Syracuse Arts Academy's Fee Waiver Policy itself requires the Board to review and approve the policy on an annual basis. The Fee Waiver Policy complies with current state laws and rules.

#### **Recommendation:**

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It is recommended that the Board re-approve the Fee Waiver Policy.

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## Syracuse Arts Academy Fee Waiver Policy



### PURPOSE

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

### POLICY

Under the direction of the Board, the School's Lead Director is authorized to administer this policy and is directed to do so fairly, objectively, and without delay, and in a manner that avoids stigma and unreasonable burdens on students or parents/guardians.

#### **Definitions**

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

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

"Curricular activity" means an activity, course, or program that is:

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

"Extracurricular activity"

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

"Fee" means something of monetary value requested or required by the School as a condition to a student's participation in an activity, class, or program provided, sponsored, or supported by the School. This includes money or something of monetary value raised by a student or the student's family through fundraising.

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**"Instructional equipment"**

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

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

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

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

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

- (a) is a personal discretionary charge or purchase, including:
  - (i) a charge for insurance, unless the insurance is required for a student to participate in an activity, class, or program;
  - (ii) a charge for college credit related to the successful completion of:
    - (A) a concurrent enrollment class; or
    - (B) an advanced placement examination; or
  - (iii) except when requested or required by the School, a charge for a personal consumable item such as a yearbook, class ring, letterman jacket or sweater, or other similar item;
- (b) is subject to sales tax as described in Utah State Tax Commission Publication 35, Sales Tax Information for Public and Private Elementary and Secondary Schools; or
- (c) by Utah Code, federal law, or State Board of Education rule is designated not to be a fee, including:
  - (i) a school uniform as provided in Utah Code § 53G-7-801;
  - (ii) a school lunch; or

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(iii)a charge for a replacement for damaged or lost School equipment or supplies.

**"Provided, sponsored, or supported by the School"**

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

**"Provision in lieu of fee waiver"**

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

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

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

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

**"Something of monetary value"**

- (a) means a charge, expense, deposit, rental, fine, or payment, regardless of how the payment is termed, described, requested or required directly or indirectly, in the form of money, goods or services; and
- (b) includes:
  - (i) charges or expenditures for a School field trip or activity trip, including related transportation, food, lodging, and admission charges;

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- (ii) payments made to a third party that provide a part of a School activity, class, or program;
- (iii) classroom textbooks, supplies or materials;
- (iv) charges or expenditures for school activity clothing; and
- (v) a fine, except for a student fine specifically approved the School for:
  - (A) failing to return School property;
  - (B) losing, wasting, or damaging private or School property through intentional, careless, or irresponsible behavior; or
  - (C) improper use of School property, including a parking violation.

(c) does not include a payment or charge for damages, which may reasonably be attributed to normal wear and tear.

“Textbook”

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

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

### **General School Fees Provisions**

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

Beginning with the 2021-2022 school year:

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

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

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

### **Fees for Classes & Activities During the Regular School Day**

#### **Fees for Students in Kindergarten through Sixth Grade**

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

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

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

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

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

#### Fees for Students in Seventh through Ninth Grade

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

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

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

#### Fees for Optional Projects

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

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project results in pressure on a student by teachers or peers to also complete a similar high cost project.

### **Fees for Activities Outside of the Regular School Day**

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

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

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

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

### **Fee Schedule**

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

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

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

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

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## **Maximum Fee Amounts**

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

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

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

## **Notice to Parents**

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

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

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

## **Donations**

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

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

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

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

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## **Fee Collection**

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

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

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

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

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

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

## **Budgeting and Spending Revenue Collected Through Fees**

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

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

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The School will establish a procedure to identify and address potential inequities due to the impact of the number of students who receive fee waivers at each campus.

The School will distribute the impact of fee waivers across the School's campuses so that no campus carries a disproportionate share of the School's total fee waiver burden.

### **School Fee Collections & Accounting Procedures**

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

Fees must be received and deposited in a timely manner.

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

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

### **Fee Waiver Provisions**

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

All fees are subject to waiver.

Non-waivable charges are not subject to waiver.

### **Fee Waiver Administration**

The Lead Director will administer this policy and will review and grant fee waiver requests. The process for obtaining waivers or pursuing alternatives will be administered in accordance with this policy, fairly, objectively, and without delay, and in a manner that avoids stigma, embarrassment, undue attention, and unreasonable burdens on students and parents.

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

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

## **Fee Waiver Eligibility**

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

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

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

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

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

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

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

## **Fee Waiver Approval Process**

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

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

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

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

### **Appeal Process**

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

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

### **Alternatives to Fees and Fee Waivers**

The School may allow a student to perform service or another approved task (as described in Utah Code § 53G-7-504(2)) in lieu of paying a fee or, in the case of an eligible student, in lieu receiving a fee waiver, but such alternatives may not be required. If the School allows an alternative to satisfy a fee requirement, the Principal or Lead Director will explore with the interested student and his or her parent/guardian the alternatives available for satisfying the fee requirement, and parents will be given the opportunity to review proposed alternatives to fees and fee waivers. However, if a student is eligible for a waiver, textbook fees must be waived, and no alternative in lieu of a fee waiver is permissible for such fees.

The School may allow a student to perform service in lieu of paying a fee or receiving a fee waiver if: (a) the School establishes a service policy or procedure that ensure that a service assignment is appropriate to the age, physical condition, and maturity of the student; (b) the School's service

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policy or procedure is consistent with state and federal laws, including Section 53G-7-504 regarding the waiver of fees and the federal Fair Labor Standards Act, 29 U.S.C. 201; (c) the service can be performed within a reasonable period of time; and (d) the service is at least equal to the minimum wage for each hour or service.

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

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

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

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

#### **Annual Review, Approval, and Training**

The Board will review and approve this policy annually.

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

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