

# MOUNTAIN HEIGHTS ACADEMY BOARD OF TRUSTEES MEETING

**Date:** February 16, 2024

**Time:** 9:30 AM

**Anchor Location:** 9067 S. 1300 W. #204; West Jordan, UT 84088

This meeting of the board of directors will be held electronically. If you would like to attend the meeting, accommodations will be made for the public at the anchor location identified.



*VISION: We are the leader in digital education.  
MISSION: To develop connected and successful learners.*

## AGENDA

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### CALL TO ORDER

### CONSENT ITEMS

- October 27, 2023 Board Meeting Minutes

### REPORTS

- Finance Report
- Director Report

### VOTING AND DISCUSSION ITEMS

- Chromebook Purchase
- School Land Trust Plan 2024/2025 SY
- Copy/Printing Machine Services & Products Contract
- Classroom Supplies Purchase
- LEA Specific Licenses

### CALENDARING

- Next Board Meeting April 19, 2024 @ 9:30am

**CLOSED SESSION-** in accordance with the Utah Open and Public Meetings Act for Purposes Outlined in Law.

### ADJOURN

In compliance with the Americans with Disabilities Act, persons needing accommodations for this meeting should call 801-444-9378 to make appropriate arrangements. One or more board members may participate electronically or telephonically pursuant to UCA 52-4-207.

# MOUNTAIN HEIGHTS ACADEMY BOARD OF TRUSTEES MEETING



**Date:** October 27, 2023

**Location:** 9067 S. 1300 W. #204; West Jordan, UT 84088

**Board Members in Attendance:** Gavin Hutchinson, Royce Kimmons, Quinn Sutton, Wade Glathar, Kari Malkovich,

**Others in Attendance:** DeLaina Tonks, Cathie Hurst, Gabe Clark, Krystal Taylor

## MINUTES

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### CALL TO ORDER

Gavin Hutchinson called the board meeting to order at 9:38AM.

### CONSENT ITEMS

- August 30, 2023 Board Meeting and Closed Session Minutes

*Kari Malkovich made a motion to approve the August 30, 2023 Board Meeting and Closed Session Minutes; Quinn Sutton seconded the motion. Motion passed. Votes were as follows: Gavin Hutchinson, Aye; Royce Kimmons, Abstain; Kari Malkovich, Aye; Quinn Sutton, Aye.*

### REPORTS

- Finance Report

Cathie Hurst provided a financial update. The audit report is almost complete and should be available by the end of November or soon thereafter.

- Director Report

DeLaina Tonks reported on student achievement and activity and lottery information. In the faculty and staff update details on the American Exchange Project were provided. This was a week-long domestic exchange of students. Mountain Heights academy is one of two Utah schools currently participating in this program.

Wade Glathar joined the meeting at 9:49AM.

### VOTING AND DISCUSSION ITEMS

- Tuition Reimbursement

Sarah Lyons, is working toward an M.Ed. in Literacy Education at the University of Utah, which leads to a Secondary Literacy Interventionist Endorsement. After working with so many struggling readers at Mountain Heights, she is excited to learn more about how kids learn to read and how we can help our struggling readers. She is requesting reimbursement for two classes for a total of \$1077.53 for reimbursement. Ashley Webb is an Instructional Coach and is taking some additional courses on being an instructional coach, including Instructional Design and Assessment from Southern Utah University. Laura Bishop has been taking Instructional Design and Assessment through SUU as part of her instructional coach training.

*Royce Kimmons made a motion to approve the tuition reimbursements as presented. Kari Malkovich seconded. Motion passed unanimously. Votes were as follows: Gavin Hutchinson,*

*Aye; Royce Kimmons, Aye; Kari Malkovich, Aye; Wade Glathar, Aye; Quinn Sutton, Aye.*

- Presence Learning Agreement
- Presence Learning Counseling Agreement

Presence Learning is a Special Education related services partner. This amendment includes rates for services that were not included in the initial agreement in August and corrects a typo for the number of weeks we would need services during the school year. The company MHA contracts with to provide related services for our students on IEPs is also providing some counseling services to general education students, following the same process outlined in the mental health grant we used previously. Contracts are separate since one is IDEA and the other is not. The total is \$6839.28 for the year and while it is below the threshold for approval, it is from the same company MHA holds a \$132,000.00 contract with.

*Wade Glathar made a motion to approve the Presence Learning Agreements. Royce Kimmons seconded. Motion passed unanimously. Votes were as follows: Gavin Hutchinson, Aye; Royce Kimmons, Aye; Kari Malkovich, Aye; Wade Glathar, Aye; Quinn Sutton, Aye.*

- Genius Invoice

Genius is a Student Information System that connects with the Learning Management System. Genius helps track student progress in a more consumable format.

*Quinn Sutton made a motion to approve the Genius Invoice. Royce Kimmons seconded. Motion passed unanimously. Votes were as follows: Gavin Hutchinson, Aye; Royce Kimmons, Aye; Kari Malkovich, Aye; Wade Glathar, Aye; Quinn Sutton, Aye.*

- LEA Specific Licenses

Jayne Jones is a licensed ELA teacher with a minor in theater. She is teaching middle school electives theater foundations course while working on her theater endorsement. It was requested that she be approved for an LEA-specific license for three years.

*Kari Malkovich made a motion to approve the LEA-Specific Licenses as preseted. Wade Glathar seconded. Motion passed unanimously. Votes were as follows: Gavin Hutchinson, Aye; Royce Kimmons, Aye; Kari Malkovich, Aye; Wade Glathar, Aye; Quinn Sutton, Aye.*

- School Year 2024-2025 Calendar

The 2024-2025 calendar is ready for review. Staff created several options for the director and assistant directors to review. MHA opted to start a little later in 2024 because there are multiple students who want to enroll at MHA after a week or two of going to school in person.

*Kari Malkovich made a motion to approve the 2024-2025 School Year Calendar. Wade Glathar seconded. Motion passed unanimously. Votes were as follows: Gavin Hutchinson, Aye; Royce Kimmons, Aye; Kari Malkovich, Aye; Wade Glathar, Aye; Quinn Sutton, Aye.*

- Policies to Amend

- Attendance Policy
- Student Conduct and Discipline Policy
- Selection and Purchase of Instructional Materials Policy

The board reviewed summaries of each policy and procedures that coincided along with each. All of the policies line up with the laws and regulations from recent legislative sessions.

*Kari Malkovich made a motion to approve the Attendance Policy; Student Conduct and Discipline Policy and Selection and Purchase of Instructional Materials Policy. Quinn Sutton seconded. Motion passed unanimously. Votes were as follows: Gavin Hutchinson, Aye; Royce Kimmons, Aye; Kari Malkovich, Aye; Wade Glathar, Aye; Quinn Sutton, Aye.*

#### **CALENDARING**

- Next Board Meeting December 15, 2023 @ 9:30am  
Chair Hutchinson requested that board members attend the December meeting in-person. The board will consider a holiday social or brunch to be held after the meeting.

#### **ADJOURN**

*At 10:02AM Kari Malkovich made a motion to adjourn.*

**Mountain Heights Academy**  
**Board Profit and Loss**  
**7/1/2023 - 1/31/2024**

	Annual	Year-to-Date	
	June 30, 2024	January 31, 2024	
	Budget	Actual	% of Budget
<b>Net Income</b>			
Income			
Revenue From Local Sources	246,000	372,771	151.5 %
Revenue From State Sources	11,082,518	6,794,542	61.3 %
Revenue From Federal Sources	125,869	0	0.0 %
Total Income	<b>11,454,387</b>	<b>7,167,313</b>	<b>62.6 %</b>
Expenses			
Instruction/Salaries	6,765,693	3,428,335	50.7 %
Employee Benefits	2,373,809	1,053,284	44.4 %
Purchased Prof & Tech Serv	677,000	436,302	64.4 %
Purchased Property Services	304,236	139,474	45.8 %
Other Purchased Services	461,245	258,480	56.0 %
Supplies & Materials	566,413	297,398	52.5 %
Debt Services & Miscellaneous	25,000	16,597	66.4 %
Total Expenses	<b>11,173,396</b>	<b>5,629,870</b>	<b>50.4 %</b>
<b>Total Net Income</b>	<b>280,991</b>	<b>1,537,443</b>	<b>547.2 %</b>

**Mountain Heights Academy**  
**Board Balance Sheet**  
**As of 1/31/2024**

	Period Ending 01/31/2024	Period Ending 01/31/2023
	Actual	Actual
<b>Assets &amp; Other Debits</b>		
Current Assets		
Operating Cash	12,211,716	10,984,012
Accounts Receivables	5,154	5,688
Total Current Assets	<u>12,216,870</u>	<u>10,989,700</u>
Net Assets		
Fixed Assets	807,845	828,704
Depreciation	(429,140)	(238,079)
Total Net Assets	<u>378,705</u>	<u>590,625</u>
<b>Total Assets &amp; Other Debits</b>	<b><u>12,595,575</u></b>	<b><u>11,580,325</u></b>
<b>Liabilities &amp; Fund Equity</b>		
Current Liabilities		
	20,514	22,993
Long-Term Liabilities	<u>322,124</u>	<u>525,224</u>
Fund Balance	<u>10,715,494</u>	<u>9,572,801</u>
Net Income	<u>1,537,443</u>	<u>1,459,307</u>
<b>Total Liabilities &amp; Fund Equity</b>	<b><u>12,595,575</u></b>	<b><u>11,580,325</u></b>



Financial Statements

June 30, 2023

**Mountain Heights Academy**

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CPAs & BUSINESS ADVISORS

## Independent Auditor's Report

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

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

#### *Basis for Opinions*

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

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

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

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

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

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

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

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

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

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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedule of revenue, expenditures, and changes in fund balance – budget and actual – general fund and notes to the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2023, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eddie Baily LCP". The signature is cursive and fluid, with "Eddie" and "Baily" connected, and "LCP" in a smaller, separate block.

Ogden, Utah  
November 10, 2023

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

## **FINANCIAL HIGHLIGHTS**

It was another strong year for the School. Many students and parents historically chose the School since it has been online since inception and is well known for their online teaching approach. During fiscal year 2021 the School substantially increased in enrollment due to the nature of the COVID-19 pandemic as parents and students leaned toward online learning options. Enrollment has since dipped back down closer to pre-pandemic numbers, but has remained steady and higher than it was before the pandemic.

For fiscal year 2023, the School saw an increase in the WPU (Weighted Pupil Unit) and LRF (Local Replacement Funding), which helped offset employee raises for the year. The School also benefited in fiscal year 2023 from a high interest rate earned on money in the PTIF (Public Treasurers Investment Fund). The Director and Board of Directors (Board) continue to monitor resources and spending wisely since it is still unknown what the future of enrollment, inflation, and other factors will look like going forward.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

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

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

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

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

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

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

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

### **Fund Financial Statements**

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

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

### **Governmental Funds**

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

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

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

### **Notes**

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

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

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

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

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Current and other assets	\$ 11,498,022	\$ 10,314,541
Capital assets	<u>378,706</u>	<u>590,625</u>
 Total assets	 <u>\$ 11,876,728</u>	 <u>\$ 10,905,166</u>
<b>Liabilities</b>		
Current liabilities	\$ 839,110	\$ 807,141
Long-term liabilities	<u>322,123</u>	<u>525,225</u>
 Total liabilities	 <u>1,161,233</u>	 <u>1,332,366</u>
<b>Net Position</b>		
Net investment in capital assets	56,583	65,400
Restricted	30,965	30,273
Unrestricted	<u>10,627,947</u>	<u>9,477,127</u>
 Total net position	 <u>\$ 10,715,495</u>	 <u>\$ 9,572,800</u>

A portion of the School's net position is the investments in capital assets (i.e., furniture and equipment, computer hardware, capital improvements, and right-to-use leased office space) 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. Restricted net position is restricted for 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 96% of its governmental activities for the year ended June 30, 2023. The School had total revenue of \$11,286,048 and total expenses of \$10,143,353, during the year ended June 30, 2023. The School had an increase in net position of \$1,142,695 during the year ended June 30, 2023. Although enrollment returned to numbers that were closer to pre-pandemic levels in fiscal year 2022, it remained constant for fiscal year 2023 and once again the School ended the year with a healthy change in net position. This is in part due to the efficient and effective monitoring of the budget and finances by the Executive Director and Board.

**Mountain Heights Academy**  
 Management's Discussion and Analysis  
 June 30, 2023

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	<u>2023</u>	<u>2022</u>	<u>Change</u>
<b>Revenue</b>			
<b>Program revenue</b>			
State and federal aid	\$ 10,871,229	\$ 11,228,141	\$ (356,912)
Operating grants and contributions	669	2,782	(2,113)
Other local revenue	<u>414,150</u>	<u>96,324</u>	<u>317,826</u>
<b>Total revenue</b>	<u>11,286,048</u>	<u>11,327,247</u>	<u>(41,199)</u>
<b>Expenses</b>			
<b>Instructional</b>	6,713,114	6,485,786	227,328
<b>Support services</b>			
Students	1,049,969	1,230,807	(180,838)
Staff assistance	197,598	159,648	37,950
School administration	1,328,217	1,249,220	78,997
Central services	617,078	669,273	(52,195)
Operation and maintenance of facilities	217,873	244,144	(26,271)
<b>Interest and other costs</b>	<u>19,504</u>	<u>28,337</u>	<u>(8,833)</u>
<b>Total expenses</b>	<u>10,143,353</u>	<u>10,067,215</u>	<u>76,138</u>
<b>Change in Net Position</b>	<u><u>\$ 1,142,695</u></u>	<u><u>\$ 1,260,032</u></u>	<u><u>\$ (117,337)</u></u>

#### **Governmental Funds**

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

General Fund – The general fund is the general operating fund for the School. At the end of the current fiscal year, the general fund balance is \$10,658,912, which is an increase of \$1,151,512 from the prior year. While the School's Board and administration budgeted for an adequate surplus in fiscal year 2023, most departments came in well under budget, especially supplies. Their good fiscal responsibility and monitoring is a factor that helps maintain an increase for the school year after year.

Expenditures for general School purposes totaled \$10,134,536, which is an increase of \$43,548 from the prior year. The increase in expenditures for fiscal year 2023 was very minimal given inflation, and was due mostly to salary increases for personnel, while most other department expenditures decreased.

General fund salaries totaled \$7,459,694, while the associated fringe benefits of retirement, social security, unemployment, workers compensation, health, dental, and vision added \$965,231 to arrive at 83% 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 \$555,422 less than the amended budget. The amended budget was prepared with a conservative approach, which included some budgeted year-end expenditures that were a lesser amount or were not purchased in fiscal year 2023.

### **Capital Assets**

The School has invested \$807,846 in a wide range of capital assets, but primarily in right-to-use leased office space. The total accumulated depreciation and amortization on these assets amounts to \$429,140. There were no capital asset additions during 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 a lease payable for leased office space. 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 9067 S 1300 W #204, West Jordan, UT 84088, or by phone at 801-721-6329.

Mountain Heights Academy  
 Statement of Net Position  
 June 30, 2023

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	<u>Governmental Activities</u>
<b>Assets</b>	
Cash and investments	\$ 11,386,462
State receivables	81,672
Other receivables	2,854
Prepaid expenses	27,034
Capital assets (net of accumulated depreciation and amortization)	<u>378,706</u>
<b>Total assets</b>	<u>11,876,728</u>
<b>Liabilities</b>	
Accounts payable	26,423
Accrued liabilities	812,687
Long-term liabilities	
Due within one year - lease payable	213,977
Due in more than one year - lease payable	<u>108,146</u>
<b>Total liabilities</b>	<u>1,161,233</u>
<b>Net Position</b>	
Net investment in capital assets	56,583
Restricted for	
Special education	17,608
Educator professional time	13,357
Unrestricted	<u>10,627,947</u>
<b>Total net position</b>	<u>\$ 10,715,495</u>

Mountain Heights 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	\$ 6,713,114	\$ -	\$ 5,011,083	\$ (1,702,031)
Support services				
Students	1,049,969	-	-	(1,049,969)
Staff assistance	197,598	-	-	(197,598)
School administration	1,328,217	-	-	(1,328,217)
Central services	617,078	-	-	(617,078)
Operation and maintenance of facilities	217,873	-	-	(217,873)
Interest and other costs	19,504	-	-	(19,504)
<b>Total Governmental Activities</b>	<b>\$ 10,143,353</b>	<b>\$ -</b>	<b>\$ 5,011,083</b>	<b>(5,132,270)</b>
General Revenue				
Grants and contributions not restricted to specific programs				
State aid				5,860,815
Local revenue				53,579
Interest earnings				360,571
Total general revenue				6,274,965
Change in Net Position				1,142,695
Net Position, Beginning of Year				9,572,800
Net Position, End of Year				\$ 10,715,495

Mountain Heights Academy  
Balance Sheet – Governmental Funds  
June 30, 2023

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	<u>General</u>
<b>Assets</b>	
Cash and investments	\$ 11,386,462
State receivables	81,672
Other receivables	2,854
Prepaid expenses	<u>27,034</u>
 Total assets	 <u>\$ 11,498,022</u>
<b>Liabilities and Fund Balance</b>	
<b>Liabilities</b>	
Accounts payable	\$ 26,423
Accrued liabilities	<u>812,687</u>
 Total liabilities	 <u>839,110</u>
<b>Fund Balance</b>	
Nonspendable	27,034
Prepaid expenses	27,034
Restricted for	
Special education	17,608
Educator professional time	13,357
Unassigned	<u>10,600,913</u>
 Total fund balance	 <u>10,658,912</u>
	 <u>\$ 11,498,022</u>

## Mountain Heights 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	\$ 10,658,912
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The cost of capital assets (furniture and equipment, computer hardware, capital improvements, and right-to-use leased office space) 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 and amortization expense) to the various programs reported as governmental activities in the statement of activities. Because depreciation and amortization expense does not affect financial resources, it is not reported in government funds.

Costs of capital assets	807,846
Depreciation and amortization expense to date	<u>(429,140)</u>
	378,706

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	
Lease payable	<u>(322,123)</u>
Net Position	\$ <u>10,715,495</u>

**Mountain Heights Academy**

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

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	<u>General</u>
Revenue	
State aid	\$ 10,711,175
Federal aid	160,054
Earnings on investments	360,571
School fees	110
Other local sources	<u>54,138</u>
Total revenue	<u>11,286,048</u>
Expenditures	
Instructional	<u>6,713,114</u>
Support services	
Students	1,049,969
Staff assistance	197,598
School administration	1,328,217
Central services	617,078
Operation and maintenance of facilities	<u>5,954</u>
Total support services	<u>3,198,816</u>
Debt service	
Principal	203,102
Interest and other costs	<u>19,504</u>
Total debt service	<u>222,606</u>
Total expenditures	<u>10,134,536</u>
Net Change in Fund Balance	1,151,512
Fund Balance, Beginning of Year	<u>9,507,400</u>
Fund Balance, End of Year	<u>\$ 10,658,912</u>

Mountain Heights 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 \$ 1,151,512

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 and amortization expense. This is the amount by which depreciation and amortization expense exceeded capital outlays during the fiscal year:

Depreciation and amortization expense (211,919)

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 lease payable principal 203,102

Change in Net Position of Governmental Activities \$ 1,142,695

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

Mountain Heights Academy (the School), formerly known as Open High School of Utah, Inc., was formed in 2008 and is nonprofit institution, which was organized under the nonprofit corporation laws of the State of Utah. The School was established by a group of parents, teachers, and community leaders in West Jordan, Utah, that was not governed by the local school district. The School provides educational opportunities for students that offers more flexibility and utilizes, to the extent possible, open-source curriculum. 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 Director (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 (FFS)**

#### **Governmental Funds**

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

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

#### **Revenue**

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

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

#### **Expenditures**

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

#### **Investments**

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

#### **Receivables**

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

#### **Estimates**

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

#### **Capital Assets**

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

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

Furniture and equipment	7 years
Computer hardware	5 years
Capital improvements	15 years

### **Leases**

The School is a lessee for a noncancelable lease of office space. The School recognizes a lease liability and an intangible right-to-use lease asset in the government wide financial statements.

At the commencement of a lease, the School initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the School determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The School uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the School generally uses its estimated incremental borrowing rate as the discount rate for leases
- The lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the School is reasonably certain to exercise.

The School monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease assets and Inabilities if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with capital assets and lease liabilities are reported with long-term debt on the statement of net position.

### **Restricted Net Position**

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

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

Imposed by law through constitutional provisions or enabling legislation.

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

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

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

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

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

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

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

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

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

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

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

## **Note 2 - Cash and Investments**

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

Cash			
Insured		\$ 250,000	
Uninsured and not collateralized		<u>1,071,909</u>	
		<u><u>\$ 1,321,909</u></u>	
Investments	Rating	Fair Value	Investment Maturities
PTIF	Unrated	<u>\$ 10,064,553</u>	Less than 1 year
		<u><u>\$ 11,386,462</u></u>	

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

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

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

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

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

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

#### *Fair Value of Investments*

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

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

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

	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
Total			
June 30, 2023			
PTIF	\$ 10,064,553	\$ -	\$ 10,064,553

#### **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	June 30, 2023
Governmental activities				
Capital assets being depreciated				
Furniture and equipment	\$ 38,000	\$ -	\$ (15,660)	\$ 22,340
Computer hardware	8,343	-	(5,199)	3,144
Capital improvements	66,816	-	-	66,816
Right-to-use lease office	<u>715,546</u>	<u>-</u>	<u>-</u>	<u>715,546</u>
Total capital assets being depreciated	<u>828,705</u>	<u>-</u>	<u>(20,859)</u>	<u>807,846</u>
Less accumulated depreciation/amortization for				
Furniture and equipment	(22,945)	(2,914)	15,660	(10,199)
Computer hardware	(6,610)	(109)	5,199	(1,520)
Capital improvements	(4,083)	(4,454)	-	(8,537)
Right-to-use lease office	<u>(204,442)</u>	<u>(204,442)</u>	<u>-</u>	<u>(408,884)</u>
Total accumulated depreciation/amortization	<u>(238,080)</u>	<u>(211,919)</u>	<u>20,859</u>	<u>(429,140)</u>
Total capital assets, subject to depreciation/amortization	<u>590,625</u>	<u>(211,919)</u>	<u>-</u>	<u>378,706</u>
Total capital assets, net	<u>\$ 590,625</u>	<u>\$ (211,919)</u>	<u>\$ -</u>	<u>\$ 378,706</u>

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

### Note 4 - Leases

In 2019, the School entered into an agreement to lease office space for 45 months and was amended in August 2020 to add another 24 months. An initial lease liability was recorded in the amount of \$715,546. As of June 30, 2023, the value of the lease liability was \$322,123. Under the terms of the lease, the School pays a monthly base fee of \$17,988, increasing 3.0% annually on the anniversary of the agreement. The right-to-use asset is being amortized over a period of 42 months, the remaining life of the lease as of July 1, 2021. The value of the right-to-use asset as of June 30, 2023, was \$715,546 and had accumulated amortization of \$408,884. The School used a discount of 4.50%, based on an estimated incremental borrowing rate.

Remaining obligations associated with this lease is as follows:

Years ending	Principal	Interest	Total
2024	\$ 213,977	\$ 10,231	\$ 224,208
2025	<u>108,146</u>	<u>1,456</u>	<u>109,602</u>
Total	<u><u>\$ 322,123</u></u>	<u><u>\$ 11,687</u></u>	<u><u>\$ 333,810</u></u>

#### **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 96% 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 up to 3% of the employee's salary and an additional 50% of employee contributions up to an additional 2% of the employee's salary. For the year ended June 30, 2023, the School matched \$265,347.



Required Supplementary Information

June 30, 2023

**Mountain Heights Academy**

Mountain Heights 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		
<b>Revenue</b>				
State aid	\$ 10,195,858	\$ 10,605,898	\$ 10,711,175	\$ 105,277
Federal aid	276,087	160,054	160,054	-
Earnings on investments	25,000	300,000	360,571	60,571
School fees	20,000	12,000	110	(11,890)
Other local sources	20,000	21,000	54,138	33,138
<b>Total revenue</b>	<b>10,536,945</b>	<b>11,098,952</b>	<b>11,286,048</b>	<b>187,096</b>
<b>Expenditures</b>				
Instructional	7,149,291	7,297,405	6,713,114	584,291
<b>Support services</b>				
Students	1,024,999	1,114,020	1,049,969	64,051
Staff assistance	140,390	155,312	197,598	(42,286)
School administration	1,372,992	1,438,209	1,328,217	109,992
Central services	337,000	365,992	617,078	(251,086)
Operation and maintenance of facilities	361,500	319,020	5,954	313,066
<b>Total support services</b>	<b>3,236,881</b>	<b>3,392,553</b>	<b>3,198,816</b>	<b>193,737</b>
<b>Debt service</b>				
Principal	-	-	203,102	(203,102)
Interest	-	-	19,504	(19,504)
<b>Total debt service</b>	<b>-</b>	<b>-</b>	<b>222,606</b>	<b>(222,606)</b>
<b>Total expenditures</b>	<b>10,386,172</b>	<b>10,689,958</b>	<b>10,134,536</b>	<b>555,422</b>
<b>Net Change in Fund Balance</b>	<b>\$ 150,773</b>	<b>\$ 408,994</b>	<b>\$ 1,151,512</b>	<b>\$ 742,518</b>

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

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

1. The School's Executive 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 Executive 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 of Directors will adopt a budget for the next fiscal year.
5. By the sooner of July 15 or 30 days of adopting a budget, the Board will file a copy of the adopted budget with the state auditor and the State Board of Education.



Compliance Reports

June 30, 2023

**Mountain Heights 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  
Mountain Heights Academy  
West Jordan, 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 Mountain Heights 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 10, 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 yet 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 by a single stroke, and "LLP" in a smaller, separate area.

Ogden, Utah  
November 10, 2023



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

The Board of Directors  
Mountain Heights Academy  
West Jordan, Utah

**Report on Compliance**

We have audited Mountain Heights 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 "Eric Baully LLP". The signature is fluid and cursive, with "Eric" and "Baully" connected and "LLP" in a smaller, separate section.

Ogden, Utah  
November 10, 2023



CPAs & BUSINESS ADVISORS

November 10, 2023

To the Board of Directors  
Mountain Heights Academy  
West Jordan, Utah

We have audited the financial statements of Mountain Heights Academy as of and for the year ended June 30, 2023, and have issued our report thereon dated November 10, 2023. Professional standards require that we advise you of the following matters relating to our audit.

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

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

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

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

We have provided our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated November 10, 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 Mountain Heights Academy is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

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

### *Financial Statement Disclosures*

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

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

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

### **Uncorrected and Corrected Misstatements**

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

### **Disagreements with Management**

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

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

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

### **Representations Requested from Management**

We have requested certain written representations from management that are included in the management representation letter dated November 10, 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 Mountain Heights Academy, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Mountain Heights Academy's auditors.

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



Ogden, Utah



**Mountain Heights Academy**  
LEADERS IN DIGITAL EDUCATION

# Executive Director's Report

## February 2024

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## VISION

Mountain Heights Academy is the leader in digital education.

## MISSION

To develop connected and successful learners.

## STUDENT ACHIEVEMENT & ACTIVITY

### **Lieutenant Governor Henderson's visit to Mountain Heights Academy on 12.19.23 to learn more about service learning:**



**Presentation:** [LINK](#)

### **Student Kimari Perng, National History Day national finalist from 2023, caught the eye of PBS Utah with her award-winning documentary. She is now working with PBS Utah to produce a segment on Wat Misaka.**

Kimari made it through Regional and State competitions to compete at the National Competition in Washington D.C. last June. According to the Utah NHD head, Wendy Atzet, Kimari's documentary was one of a kind. The State hasn't seen a documentary that well done in a long time. Kimari's project gained the attention of a director at PBS Utah. Through the State NHD program, the director got a hold of Kimari and is now working with her to produce a segment about Wat Misaka, her NHD project, and herself as a student athlete in Utah. The piece will air sometime next year.

At the National Competition, Kimari competed very well. Wendy Atzet was confident that she would place high. Unfortunately she didn't win but several judges from the East Coast were moved by her "incredible work". One was brought to tears by the story, effort, and highlight of Wat Misaka. High praise was given to Kimari for her work and project.

Back in Utah, Wendy Atzet was requested by the State Board of Education to present the success of NHD in Utah during an upcoming board meeting. Wendy has chosen Kimari to present her project and talk about her experience as an NHD student in Utah. This meeting will take place on February 1st at 9:00AM. The meeting can be viewed virtually at [the State School Board YouTube page](#). The meeting is longer and traditionally takes a few hours (according to their website). Wendy informed me that they will be at the beginning but are unsure exactly what time yet. I will let you know as soon as possible so that you can attend if you would like to (as I plan on doing as well).

Also, this coming Monday (January 29th), Kimari will participate at the "NHD on the Hill" event where her project will be highlighted for public viewing during the Legislative Session from 11:45 to 12:55. This coincides with our school's DC Civics Seminar on the Hill as well. I know she would appreciate the praise and support from fellow Mountain Heights Academy students and staff if possible.

Overall, Kimari has shown remarkable fortitude as a student of Mountain Heights Academy and as a competitor of National History Day. I cannot be more proud of the work she has done or the example she has set for our school!

You can watch her presentation to the Utah State Board of Education at 16:30 [LINK](#) and take a few minutes to view her award-winning documentaries:

- Kimari's 9th grade submission, National History Day 2023 National Finalist: [Wat Misaka: Frontiering Racial Diversity in the NBA](#)
- Kimari's 8th grade submission, Winner of the Glen and Caroline Miner Prize in Utah History, NHD Utah State Contest, [2022 National History Day The Civil Liberties Act; An Attempt to Make Amends](#)



(L to R) State Supt. Sydnee Dickson, NHD Coordinator, Kimari Perng, USBE Social Studies Lead Robert Austin, NHD Program Director Wendy Atzet

## Student Advocate, College Update

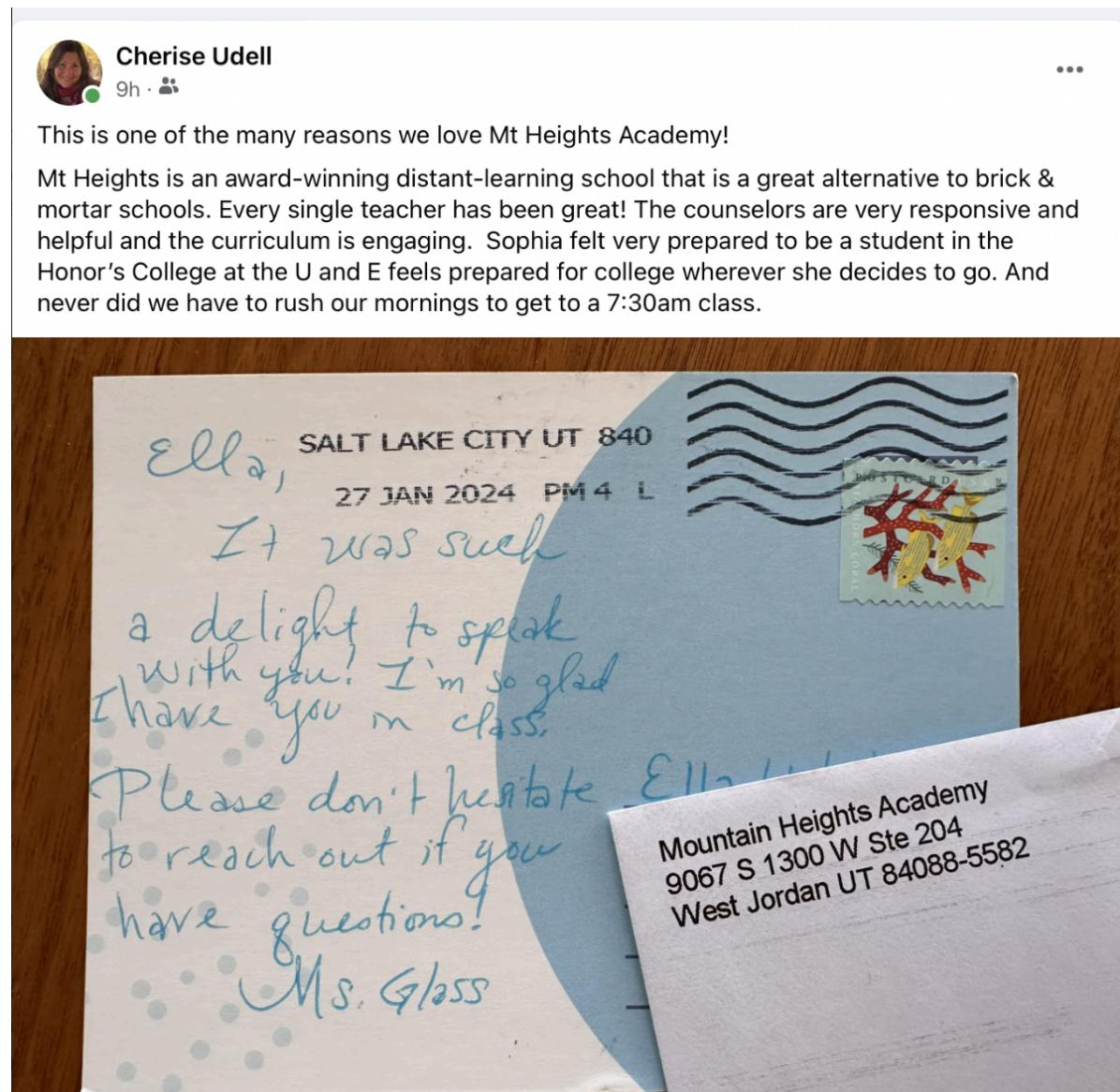
Hello Dr. Tonks,

I thought you would like to see this Facebook post about MHA that I wrote today. See attachment.

Also, fun news: Ella has been accepted at five colleges with big scholarships so far: UofU Honors College, University of Vermont, Lewis & Clark, Rhodes, and Clark University. She did not get into Brown. Boo. She was deferred at Tulane and waiting to hear from a handful of others.

Thank you for all the good you do for our kids.

Cheers, Cherise Udell



## On 02.07, Utah Citizens for Global Diplomacy and the U.S. State Department bring international educators from Panama, Paraguay, Peru, and Uruguay to Mountain Heights Academy:

We love hosting international visitors and were thrilled to provide a brief overview presentation of how things operate at Mountain Heights Academy. The visitors loved the student ambassadors the most and had a lot of questions about the honor code and how impressed they were that these students recognized that learning is to benefit them, while cheating just cheats them out of a learning opportunity. The focus of the visit was how we work with universities and technical colleges to provide concurrent enrollment and certification options for online students.



**Presentation:** [LINK](#)

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## UPDATED ITEMS

[Student Performance Spreadsheet \(updated 1/2024\)](#)

[2024 Graduation Status Report \(updated 1/2024\)](#)

[Longitudinal Grad Data \(updated 10/2023\)](#)

[Comparative Graduation Rate Data for Like Schools in Utah 2017-2023 \(updated 10/2023\)](#)

[Online School Test Score Comparison 2022-2023 \(updated 10/2023\)](#)

[Marketing Report 2022-2023 \(updated 10/23\)](#)

[MAP Growth Summary Report \(updated 6/2023\)](#)

[Statewide Online Education Program \(SOEP\) Report \(updated 6/2023\)](#)

[Concurrent Enrollment Growth Report \(updated 6/2023\)](#)

[Annual Behavior Report \(updated 6/2023\)](#)

[End of Year Marketing Report \(updated 6/2023\)](#)

[Math Competency Report for 2023 \(updated 06/2023\)](#)

[Summer School Report 2023 \(updated 8/2023\)](#)

## LOTTERY

1. [Lottery Numbers Tracking](#) (see 2023-2024 tab)

## 2023-2024 Enrollment Status

Date 2023-2024	Total enrolled	New, Enrollment Completed	In queue	SOEP	Total Number of FT & PT Students
Aug 1, 2023	879	200 (new) + 679 (returning)	67		
Oct 1, 2023 (Q1)	924	293 (new) + 631 (returning)	123	326	<b>1250</b>
Nov 1, 2024 (Q2)	1079	451 (new) + 628 (returning)	24	390	<b>1469 (+219)</b>
Feb 1, 2024 (Q3)	1142	603 (new) + 539 (returning)	17	511	<b>1653 (+403)</b>

## FACULTY/STAFF

We are thrilled to announce several new hires onboarding for second semester. Our new teachers will help us to rebalance teacher/student ratios that have increased due to growth:

Assistant Director: Ann Meeks  
Math Teacher: Ashley Pollock  
Science Teacher: Audrey Loumeau  
ELA Teachers: Olivia Samuels  
Amanda Mackay  
Lisa Jenkins  
Special Education Para: Talia Anders  
Social Studies Teacher: Shelby Chadburn

As of February 2nd, 123/124 faculty and staff have completed the Intent to Return survey and indicated they are intending to return to Mountain Heights Academy next year. One of our counselors is leaving to serve an LDS mission with her husband.

### **English Teacher, Sara Layton, recognized as a 2024 UCET Innovative Teacher**



Hello Sara,

Congratulations, you were selected as a **2024 UCET Innovative Teacher! The Innovative Teaching Award** recognizes teachers for facilitating student learning through innovative teaching practices using technology.

UCET, Utah Coalition for Educational Technology, <https://ucet.org>, has an annual conference for Utah teachers. UCET 2024 will be held **on March 19-20, 2024**, in beautiful Downtown Salt Lake City at the Salt Palace Convention Center. UCET 2024 will be a hybrid conference – with incredible in-person sessions, presenters, volunteers & vendors/partners; our keynotes and many selected sessions will also be available online!

We hope you can attend the conference either in person or watch some of the sessions that will be online so you can view them at your convenience. We want to offer you a free registration for the conference. See <https://ucet.org/conference/> The Innovative Teacher Awards will be posted on the UCET website during February and March before the conference - <https://ucet.org/awards/> (select 2024 Awards)

As a UCET Innovative Teacher for 2024, we would like to send you a \$100 Amazon gift card. ***Please let me know as soon as possible if you would like a free registration and if this is the best email address to send your free registration link for the conference and your gift card.***

--  
**Rebecca Campbell & the UCET Board**  
Innovative Learning Coach, ASD  
UCET Board Member Since 2021

# Science DTL, Lora Gibbons Highlighted in the Department of Defense STEM Ambassador Newsletter



## DoD STEM AMBASSADOR NEWSLETTER

Meet Lora Gibbons

Middle School Science Teacher  
Mountain Heights Academy, West Jordan, UT



Lora Gibbons is a science teacher at Mountain Heights Academy in West Jordan, Utah who loves to help students learn to solve problems and discover scientific principles. She is an advocate of project-based learning. Lora loves to inspire young minds, and has spent many years volunteering in elementary classrooms as the "science mom." She has coached STEM teams working on Army Educational Outreach Programs for the past eight years. Lora now serves as the middle school board representative for the Utah Science Teaching Association. Lora holds a bachelor's degree in biology composite teaching from Brigham Young University and a master's degree in education from the University of Utah.

*Sponsoring Organization: Army Educational Outreach Program (AEOP)*

As a STEM ambassador, I am actively engaged in an impact project focused on fostering connections with Women in STEM across higher education institutions. I am excited to share details about my upcoming initiatives. The first event is scheduled at the University of Utah on April 19 from 5-7 PM, and the second at BYU (date to be confirmed). These gatherings will provide women invaluable opportunities to learn about scholarship possibilities and explore the diverse facilities housing STEM programs at each University. Additionally, I am dedicated to facilitating mentorship by connecting women students from each university with high school students, creating a supportive network for aspiring STEM enthusiasts.



**Conner Mantz, the son of MHA science teacher, Joanna Mantz, qualified for the Paris Olympics this month.**

# Katie Hackett, MHA Music Teacher Highlighted in the Oregon Dept of Ed Open Learning Newsletter

The Oregon Dept of Education asked me if they could spotlight one of our teachers and their use of OER. Katie Hackett, music teacher, was thrilled to talk with Dr. Sol Joye about her experiences teaching at Mountain Heights and using OER:



## January 2024 - ODE Chronicles of Oregon Open Learning (COOL) Newsletter

*Oregon Department of Education sent this bulletin at 01/04/2024 09:50 AM PST*

Having trouble viewing this email? [View it as a Web page](#).



## Chronicles of Oregon Open Learning (COOL) | January 2024



Want to learn more about how to take the amazing lesson plans and resources you work hard to develop, share and implement in your classroom with the world as Open Educational Resources? Want to find out more about how to share them on Oregon Open Learning?

**Contact us at:** [OregonOpenLearning@ode.oregon.gov](mailto:OregonOpenLearning@ode.oregon.gov)

Do you know of other educators who would be interested in receiving Oregon Open Learning's Monthly Newsletter? If so, send them this link: [OOL Monthly Newsletter](#) or use the QR code to the right.



## Educator Spotlight: Katie Hackett from Mountain Heights Academy, Utah



Katie is a Music Teacher from Mountain Heights Academy. Never heard of Mountain Heights Academy? It's in Utah...that's probably why. So, why would we highlight a teacher from Utah? Because A. Katie is an amazing music arts teacher and B. [Mountain Heights Academy](#) (MHA) is the **first secondary school in the world to use OER as their curriculum in all content areas and in all grade levels.**

Mountain Heights is a tuition-free, online public charter school available to all Utah students in grades 7-12. A lot of their [OER are available online and for free](#). More about their efforts can be found at [mountainheightsoer.org](http://mountainheightsoer.org). Want to know a bit more about the history of OER from MIT and MHA? [Check out this short video](#).

Katie currently teaches Music Appreciation, Music Connections and Ukulele online. Before coming to Mountain Heights Academy, she taught for six years in Elementary and Junior High School Music programs, where she led General Music, Band, Orchestra, and Choir classes.

She is very passionate about bringing music to students. As she put it,

“My heart will forever be in instrumental education. There is magic and beauty in seeing your students enter your classroom without any music skills, and then watching them leave your class with a new skill.”

She loves to see her students grow in their ability to independently read music, count, and play that music on their instrument. She has found that she really enjoys teaching in an online setting and it has really opened her eyes to how much her students can progress musically.

“I work a lot one on one with my ukulele students. These students are usually working from their home, and it's so fun to hear them talk about their love for their practice time, and their "breaks" from their traditional core classes it provides.”

## Katie on OER and Mountain Heights Academy:

Katie has done a lot of work and a lot of sharing of her music-related OER in and out of Mountain Heights Academy (MHA). As she explained:

“There isn't much out there for teaching music online; however, it has certainly been growing as more schools are sharing since 2020. OER Commons provides a great place to access material shared from other teachers and professionals throughout the world. I'm still working to add more of my own material. I have always loved the goal behind OER, in that Education should be accessible to all students everywhere. No matter their location or background, education should be a right to everyone. In my opinion, this impacts our students because they are part of something bigger than themselves.”

A number of MHA teachers, including Katie, continue to share their own projects not only on the [mountainheightsoer.org](http://mountainheightsoer.org) site, but also at [OERCommons.org](http://OERCommons.org). Katie said they are all really proud of the work they have contributed and rightfully so! This is an aspect that doesn't get mentioned much when thinking about OER in our schools.

While one huge benefit is of course the ability for any teacher to quickly find free high-quality materials that they can legally edit, revise, remix and republish... maybe the biggest benefit is the ability of that same teacher to take their own time, knowledge and expertise to publish new OER for educators around the world to find and use. Each time that happens, the momentum of global OER grows by just a little bit - eventually helping to create a world where high-quality materials can be found in every classroom. As Katie stated, the teachers at MHA want to give their best, knowing that others will be able to see and use their work into the future.

If you want to learn more about [Mountain Heights Academy](http://Mountain Heights Academy), check out their website for a lot more information and if you want to access their OER go to [mountainheightsoer.org](http://mountainheightsoer.org).

Some of Katie's music OER is also available on [OERCommons.org](http://OERCommons.org):

- [Film Scoring Project](#)
- [Ukulele Island Strumming](#)
- [About the Ukulele](#)
- [The Lion Sleeps Tonight](#)
- [Strumming Patterns for Ukulele](#)
- [Ukulele Chucking and Muting](#)

## STRATEGIC PLAN PROGRESS

### School Vision, Mission, Values, Goals, Objectives, and Metrics

#### School Goals 2022-2025: [LINK](#)

##### 1. GOAL: Improve student success

DEFINITION: to help students know where they are academically and to help them progress and succeed

Course Section CTTs: Meet weekly to review content, student outcomes, and engagement in each course with more than one section. This is a data-rich, collaborative addition.

Gradeband CTTs: Meet monthly to look at student performance data for each gradeband, identify various strategies to try to increase engagement, make tiering cohesive, and ensure students are well-served.

### November A2A Newsletter

#### Cohort 2 STT Members

- Prepare for your first round of site visits. Coaches will reach out to help structure these visits. Reflect on your action plan and implementation to date.

#### Cohort 3 STT Members

- Coaches will reach out to structure your next round of site visits.
- Reflect on your action plan (including coach feedback) and implementation to date.

*If you have questions, please email your site visit coaches.*

**All school teams: See the next page for information about an amazing new project to benefit your early readers!**

#### ToC of the Month: Mountain Heights Academy

If the <i>School Transformation Team</i> ...	Then <i>teachers</i> will be able to...	So that <i>students</i> will...
Will model effective and efficient collaborative practices, provide templates for collaborative practice, and build capacity in CTTs to own these practices.	Collaborate on a regular basis in order to discuss progress towards the goal, identify (and possible tweak) common assessments per their content area, and adjust instruction based on common assessment data.	Over the course of one year, Mountain Heights Academy students will develop the ability to systematically integrate and critically evaluate information presented in diverse formats, such as text, graphics, audio, and video, in order to enhance decision-making and problem-solving skills.

Selected for Assessment2 Achievement Data Training by USBE 2023-2027

**Common Learning Challenge:** Evaluate & integrate information presented in diverse formats

**Action plan:** Students are deliberate in setting audacious goals for continuous growth and are striving for individualized excellence.

Assessment protocols for state testing and NWEA MAP testing to include motivation and stronger rationale

##### 2. GOAL: Build a robust, connected community

Participating in Lt. Governor Henderson's Service Learning Pilot Program next year.

Parent Ambassador Team to support other parents at activities like the Back to School Carnival, Charter Day at the Capitol, and Orientation.

Expanded family activities such as the Back to School Carnival, Charter Day on the Hill, etc.

Targeted grade-level and subject-matter activities such as the Middle School ropes course activity, Big Rock Candy Mountain, Hogle Zoo activity, and This Is the Place State Park activity.

Check out our [MHA Photo album](#) to see the latest activity pictures, professional learning photos of Dr. Matt Townsend with us at the Draper Aquarium, and leadership training meetings.

### **3. GOAL: Increase Open Educational Resource (OER) Impact**

Exploring the intersection between OER and generative AI with an Action Research Committee.

Teacher interview with Oregon Department of Education published in their monthly newsletter.

Concluding OER project with MIT and the STEAM Lab School in Belize, which is now open and working toward using more OER.

## CALENDAR ITEMS

May 31, 2024 1:00 Capitol Theater, Mountain Heights Academy Graduation Ceremony

ISSUED TO	DATE	PROJECT DESCRIPTION	
Mountain Heights Academy 9067 S 1300 W Ste 204 West Jordan UT 84088	1/11/2024	Chromebooks for SY24/25	
EXPIRATION DATE	PROJECT MANAGER		
	2/10/2024	Shah, Jasim jasim.shah@etscorp.com	
DESCRIPTION	QTY	UNIT PRICE	EXT PRICE
Chromebooks  (Qty. 200) Dell Chromebook 3110 (Qty. 200) Google Chromebook Management License Setup & Configuration of Dell Chromebooks Delivery	1	72,590.00	72,590.00

**TERMS AND CONDITIONS**

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

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

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

<b>SUBTOTAL</b>	72,590.00
<b>SALES TAX</b>	0.00
<b>QUOTE TOTAL</b>	<b>72,590.00</b>

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

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

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

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

# School Land Trust Plan 2024-2025 - Mountain Heights Academy

## At least one goal is required.

To increase reading proficiency by three-point growth based on the RIT score from the beginning of the year assessment to the end of year assessment for students in 9th-11th grades who attended from August through May. Additionally, each grade level will meet or exceed the national norm's percentile as calculated by NWEA MAP.

To increase math proficiency by ten-point growth based on the RIT score from the beginning of the year assessment to the end of year assessment for students in 9th-11th grades who attended from August through May. Additionally, each grade level will meet or exceed the national norm's percentile as calculated by NWEA MAP.

### MAP Scores 2023-2024

Grade Level	Math (Aug)	Math (May)	National Norm Percentile	Reading (Aug)	Reading (May)	National Norm Percentile
9th	228.6	TBD	226	218.4	TBD	219
10th	233.4	TBD	229	224.5	TBD	221
11th	235.4	TBD	232	224.7	TBD	224

MAP Scores 2022-2023 for reference.

Grade Level	Math (Aug)	Math (May)	Reading (Aug)	Reading (May)
9th	232.0	237.1	225.2	224.2
10th	231.1	238.8	224.9	225.5
11th	234.0	242.3	225.0	226.7

MAP Scores 2021-2022 for reference.

Grade Level	Math (Aug)	Math (May)	Reading (Aug)	Reading (May)
<b>9th</b>	231.1	238.1	224.3	226.4
<b>10th</b>	232.9	239.1	226.0	224.3
<b>11th</b>	235.8	239.8	227.1	227.5

### Academic Area

- Math
- Reading

### Measurement

Diagnostic Reading and Math Assessments

### Action Plan Steps

1. Diagnostic and benchmarking tests will be given in Math and Reading a minimum of twice and a maximum of three times annually (at the beginning of the year, at semester, and at the end of the year) to identify reading and math levels and gaps in progress.
2. Reading and math tutors will work with teacher-identified struggling students, including IEP and 504 students, to fill in gaps in knowledge.
3. Additional math teachers in Secondary Math 1 and 2 will be hired to keep the class sizes under 100 in order to meet student needs and increase understanding and course passing rates.
4. Teachers will track student progress and growth over time based on the diagnostic test results in math/reading and performance in their courses. Services will be adjusted accordingly. Reading and math tutors will work under the direction of the course teachers. Teachers will identify when any general education student falters, and ask tutors to initiate contact with the student and provide instruction to help the student better understand the concepts.

5. Course teachers and case managers will discuss intervention strategies and communicate regularly with parents, students, counselors, and administrators.
6. Reading and math tutors will continue to work with all students in 7th to 12th grades who struggle, so they provide consistent services to students needing assistance.
7. Struggling readers will be identified with the diagnostic and given one-on-one support or placed in a supplementary reading course based on need.
8. Staff will send assessment results to parents and teachers, and teachers will regularly communicate growth to parents.

### **Expenditures (Master Distribution Link)**

Category	Description	Estimated Cost
<b>Total:</b>		<b>\$137,245.73</b>
Salaries and Employee Benefits (100 and 200)	Math and Reading tutor(s), reading specialist, and teachers	\$127,245.73
Software (670)	NWEA MAP Reading and Math Assessment Platform Reading Enhancement Platform	\$10,000

### **Summary of Estimated Expenditures**

Category	Estimated Cost (entered by the school)
<b>Total:</b>	
	<b>\$137,245.734</b>
Salaries and Employee Benefits (100 and 200)	\$127,245.73
Software (670)	\$10,000

## Funding Estimates

Estimates	Totals
<b>Estimated Carry-over from the 2023-2024 Progress Report</b>	<b>\$0</b>
<b>Estimated Distribution in 2024-2025</b>	<b>\$137,245.73</b>
<b>Total ESTIMATED Available Funds for 2024-2025</b>	<b>\$137,245.73</b>
<b>Summary of Estimated Expenditures For 2024-2025</b>	<b>\$137,245.73</b>
<b>This number may not be a negative number</b>	
<b>Total ESTIMATED Carry Over to 2024-2025</b>	<b>\$0</b>

### Estimated Carry-over

Please explain the ESTIMATED Carry-over to 2024-2025: N/A

### Increased Distribution

**Please explain how additional funds will be spent to implement the goals described in the plan if the actual distribution is more than the estimate.**

An increase in funding would pay for additional teacher and tutor salary expenses thereby increasing the number of students who receive assistance. The expected distribution exceeds the amount anticipated.



Corporate Office: 3244 South 300 West SLC, UT 84115 - (P) 801-486-7431 (F) 801-486-7494

Sales Order # 645685  
Customer # 01-MOUHE  
Sales Rep: Jason Olson  
Order Date: Oct 3, 2023  
S.O. Expiration Date: Oct 31, 2023

### Sold To

Mountain Heights Academy  
9067 S 1300 W Ste 204  
West Jordan UT 84088-5582

Attn: Whisper Rood  
wrood@mountainheightsacademy.org  
801-721-6329

### Main work room

9067 S 1300 W Ste 204 West Jordan, UT 84088-5582

Description	Qty
1. <b>BP-70C31 - Sharp Color Copier #</b> 31 pages-per-minute Color Sharp Multi-function System	1
2. <b>BP-DE15 - Desk Unit (50C26-70M65) #</b> Tandem Paper Desk Unit	1
3. <b>BP-FN11 - Finisher (50C26-70M55) #</b> Sharp Finisher (50C26-70C45) #	1
4. <b>15 Amp Surge Suppressor</b> 15 Amp Surge Suppressor	1
5. <b>IT Open Market</b> IT Open Market on-Site Network Installation (2 Hours)	2

### Service

Platinum B/W Service (NASPO)  
Term: 60  
Service Frequency: Monthly  
Monthly Base Pages: Actual Usage  
Month Base Charges: 0.0089

Platinum Color Service (NASPO)  
Term: 60  
Service Frequency: Monthly  
Monthly Base Pages: Actual Usage  
Month Base Charges: 0.0524

### South West Office

9067 S 1300 W Ste 204 West Jordan, UT 84088

Description	Qty
1. <b>MX-C304WH - Sharp Color Copier #</b> 30 pages-per-minute Color Sharp Multi-function System	1
2. <b>MX-CS14N - Paper Drawer (B376WH-B476WH,C303WH-C304WH) #</b> Copier Stand with 1 Universal Size Paper Drawer	1
3. <b>MX-CS14N - Paper Drawer (B376WH-B476WH,C303WH-C304WH) #</b> Copier Stand with 1 Universal Size Paper Drawer	1

4. <b>MX-DS22N - Sharp Cabinet - High (B376WH-B476WH,C303WH-C304WH)</b>	1
Deluxe Copier Cabinet Base	
5. <b>15 Amp Surge Suppressor</b>	1
15 Amp Surge Suppressor	
6. <b>IT Open Market</b>	2
IT Open Market on-Site Network Installation (2 Hours)	

**Service**

Platinum Color Service (NASPO)  
 Term: 60  
 Service Frequency: Monthly  
 Monthly Base Pages: Actual Usage  
 Month Base Charges: 0.061

Platinum B/W Service (NASPO)  
 Term: 60  
 Service Frequency: Monthly  
 Monthly Base Pages: Actual Usage  
 Month Base Charges: 0.0139

**East Office**

9067 S 1300 W Ste 204 West Jordan, UT 84088

Description	Qty
1. <b>MX-C304WH - Sharp Color Copier #</b>	1
30 pages-per-minute Color Sharp Multi-function System	
2. <b>MX-CS14N - Paper Drawer (B376WH-B476WH,C303WH-C304WH) #</b>	1
Copier Stand with 1 Universal Size Paper Drawer	
3. <b>MX-CS14N - Paper Drawer (B376WH-B476WH,C303WH-C304WH) #</b>	1
Copier Stand with 1 Universal Size Paper Drawer	
4. <b>MX-DS22N - Sharp Cabinet - High (B376WH-B476WH,C303WH-C304WH)</b>	1
Deluxe Copier Cabinet Base	
5. <b>15 Amp Surge Suppressor</b>	1
15 Amp Surge Suppressor	
6. <b>IT Open Market</b>	2
IT Open Market on-Site Network Installation (2 Hours)	

**Service**

Platinum Color Service (NASPO)  
 Term: 60  
 Service Frequency: Monthly  
 Monthly Base Pages: Actual Usage  
 Month Base Charges: 0.061

Platinum B/W Service (NASPO)  
 Term: 60  
 Service Frequency: Monthly  
 Monthly Base Pages: Actual Usage  
 Month Base Charges: 0.0139

**SERVICE MINIMUMS**

\$null Monthly Minimum

**ADDITIONAL NOTES**

NASPO ValuePoint State of Utah Contract  
#AR455

Terms	Purchase Type	Purchase Option	Monthly Lease Payment
60 months	Lease	FMV	<b>\$ 299.24</b> <small>(plus applicable taxes)</small>

Accepted by: \_\_\_\_\_ Title: \_\_\_\_\_ PO#: \_\_\_\_\_

Date: Oct 3, 2023

## GENERAL TERMS AND CONDITIONS

(1) This Agreement by and between Customer/Lessor (collectively "Customer") and Les Olson Company ("LOC"), including the Maintenance Agreement (if applicable and defined below), shall be legally considered agreed and valid upon signature by the Customer.

(2) This Agreement may not be assigned or transferred by the Customer without the written approval of an LOC Officer.

(3) This Agreement constitutes the entire Agreement for this transaction between the Customer and LOC. The provisions herein shall be deemed to accurately represent the intent of both parties. No term or condition, express or implied, is authorized unless it appears on the original of this Agreement. This Agreement may not be varied or modified, except in writing and signed by an LOC Officer and the Customer.

(4) For products/software and/or services acquired under this Agreement, the terms of payment are net thirty (30) days. Time is of the essence regarding the terms of this contract, and if default be made by the Customer in any payment of any of the terms of this sale, a finance charge of one and a half (1.5) percent per month (annual percentage rate of eighteen (18) percent) will be charged on any overdue account. LOC agrees to provide reasonable assistance to Customer in its efforts to finance the purchase or lease of the product/software and/or services; however, Customer acknowledges such financing is not and cannot be guaranteed by LOC. Customer shall be ultimately responsible for payment of the purchase price of products/software and/or services sold or leased. A 15% handling charge on all returned merchandise will be made.

(5) If Customer's account becomes delinquent and is turned over to an attorney or third-party collector, the Customer agrees to pay fees equal to the total balance due plus all of LOC's related fees, attorney fees, and collection costs, even if no suit or action is filed.

(6) This Agreement does not include applicable taxes. All taxes levied or imposed, now or hereafter, by any governmental authority are the Customer's sole responsibility and shall be timely paid by the Customer.

(7) Title to all products/software acquired under this Agreement shall remain with LOC until the full purchase price is paid. Customer shall be responsible for any loss, damage or injury to all products/software acquired under this Agreement, whether by acts of nature or otherwise, and no such loss, damage or injury shall relieve the Customer from liability to pay the full purchase price.

(8) If products/software and/or services are delivered to Customer before final payment, the Customer gives LOC the right to file financing statements with respect to the equipment under the Uniform Commercial Code, as amended, or other similar provisions of law, and authorizes LOC where permitted by law to make such filings without buyer's signature.

(9) In the event that a manufacturer's software is required in conjunction with this sale, Customer is responsible to perform and complete applicable system backups prior to such installation. LOC shall not be liable for loss or damage of any kind to data or equipment as a result of this installation. End-User License Agreements ("EULA") govern the use and distribution of manufacturer's software. Customer shall be solely responsible for the cost of any cables, electrical requirements or additional hardware required to connect equipment to a network. LOC shall not be responsible for any updates or problems arising after the initial installation due to a change in the Customer's computers and/or network.

(10) Customer is responsible for the protection and removal of sensitive and private data that may become stored on Customer's equipment. While LOC may provide options for data removal and protection, Customer is solely responsible for selecting an appropriate data removal standard that meets Customer's business needs. LOC does not recommend any particular option, and LOC is not liable for damages arising from Customer's failure to remove and protect its data fully. Regardless of which standard Customer chooses, Customer must return leased equipment in full working order at the end of any lease term.

(11) Standard Image and Print Product Limited Warranty: LOC warrants new and used equipment to be free of defect in materials and workmanship for a period of ninety (90) days from installation. This warranty does not extend to the replacement of supply items or consumables, including, but not limited to, photoconductors, heat rollers, fuser, cleaning kits, toner, developer, paper or staples. Under no circumstances will LOC be responsible for any consequential or incidental damages.

(12) This Agreement shall be construed in accordance with the laws of the State of Utah.

(13) LOC's failure to enforce any term of this Agreement shall not be deemed a waiver thereof.

(14) Limit of Liability. Except as expressly provided in these Conditions, Les Olson Company shall not be liable for damage to property or for injury to any person arising from the sale, installation, use or removal of products unless caused by the sole neglect of Les Olson Company. Each party hereby agrees to indemnify and hold the other party harmless from and against any and all claims, demands, actions, losses, liabilities, costs and expenses (including reasonable attorney's fees) arising out of or resulting from the performance, or lack of performance, of each party's activities under this Agreement except to the extent caused by either party's sole negligence or willful misconduct.

(15) Any warranty products are maintained by the product manufacturer.

(16) Any controversy or claim arising out of or relating to this contract, or the breach thereof, shall be settled by arbitration administered in accordance with its Arbitration Rules of the state of Utah (Utah 78B-11).

## IMAGE AND PRINT PRODUCTS MAINTENANCE AGREEMENT TERMS AND CONDITIONS

(1) This Maintenance Agreement (the "Maintenance Agreement") covers only the product(s) described on the face hereof and does not include any product(s) or accessories not listed. All parts and labor for adjustments and repairs as necessitated by normal use of the products(s) described on the face hereof are determined by LOC. Not included in this Maintenance Agreement are network/software support, LOC IT Connectivity Services ("LOCITCS"), and consumable supplies such as, but not limited to, paper and staples. LOCITCS is an optional service and can be added to this Agreement at an additional charge.

(2) Optional LOCITCS solely provide connectivity coverage for printing services related to the connectivity between the covered product/service and Customer's network. LOCITCS cover phone support and onsite service for print driver installation, PC faxing, inbound routing, and scanning to email, folders, or desktop. LOCITCS do not provide coverage or services for Customer's network itself; issues outside of the LOC-provided products/software (such as network failure, routers, etc.) are not covered under LOCITCS and any service provided related thereto (if available) will be rendered at established service rates in effect at the time such service is performed. MFP Devices which utilize scanning technology may be billed separately for scans.

(3) Customer agrees to pay LOC the base and overage charges listed on this Maintenance Agreement and agrees that excess images over the allotted base amount during the billing cycle will be billed to Customer at the agreed upon rate for excess images. If not noted, excess images will be charged at LOC's retail rates. Customer agrees that LOC may increase the per image rate annually during any term of the Maintenance Agreement by an amount not to exceed ten (10) percent of such charge.

(4) Maintenance Agreement charges are payable in advance. Monthly and quarterly plans are available based on volume usage, but minimum monthly volumes are required. LOC also reserves the right to adjust pricing at any time during the Agreement in response to image coverage above 7% for mono images and 30% for color images. If toner is included in the Agreement, the toner will be supplied within the cost per image rate based upon the standard manufacturer's yield. Excess toner will be billed at standard manufacturer's yield.

(5) Meter collection may be necessary to ensure accurate billing. If a meter cannot be collected, the monthly minimum will be billed. Customer acceptance of manufacturer software installation on Customer's computers/network may entitle Customer to a reduced cost per image rate on the products acquired under this Maintenance Agreement. If product(s) require(s) manual meter collection, a 10% increase on quoted cost per image rates may take effect.

(6) If this Maintenance Agreement is in place during the term of the Agreement, LOC will provide new or equivalent replacement parts that have been worn or broken through normal use. Parts requiring replacement due to irregular use or accident shall be billed to Customer at LOC's published part prices in effect at the time such part is sold. Irregular use or accident is constituted by but not limited to: service or repairs made necessary by accident, misuse, abuse, neglect, theft, riot, vandalism, electrical power failure, fire, flood, lightning, other acts of nature, or as a result of either service by unauthorized personnel or use of supplies or parts that do not meet manufacturer's published supply or part specifications for the equipment; these aforementioned conditions may render this Maintenance Agreement invalid. Service or repairs needed due to damage sustained during a move of a device, unless performed by an authorized LOC representative, shall not be covered by this Maintenance Agreement in place and shall be subject to additional charges. When service work beyond normal use is required, LOC will submit a cost estimate for such service work. If the Customer authorizes such service work, a separate invoice will be rendered.

(7) Machine environmental location must follow manufacturer specifications.

(8) All service calls, including those for recommended preventative maintenance ("PM"), shall be made upon request by the Customer. It is the responsibility of the Customer to schedule PM service calls and the responsibility of LOC to provide the recommended preventative maintenance. PMs may be in conjunction with regular or emergency service calls. Service work furnished to Customer may include reasonable use of Customer's image allotments and materials.

(9) LOC's standard business hours are 8:00 a.m. to 5:00 p.m., Monday through Friday, excluding LOC observed holidays. LOC shall make all service calls, including PMs, covered under this Maintenance Agreement during standard business hours.

(10) Mileage may be charged for locations more than 50 miles from any LOC facility if a Maintenance Agreement is or is not in effect during the term of this Agreement.

(11) The Maintenance Agreement, if purchased, shall continue for the term stated on the Agreement. The Maintenance Agreement shall automatically renew for successive one (1) year terms unless either party provides written notice to the other party of their intent to terminate prior to thirty (30) days before the expiration of the original term or any subsequent renewal terms. Written notice must be sent to:

Les Olson Company  
c/o Contract Renewals  
3244 South 300 West  
Salt Lake City, UT 84115

(12) Customer's failure to abide by all payment obligations may result in delay/suspension of service or termination of this Maintenance Agreement and may, at LOC's sole discretion, constitute a default under this Maintenance Agreement and the Agreement.

Sales Order # 645685



# Mountain Heights Academy

LEADERS IN DIGITAL EDUCATION

February 16, 2024

Dear Superintendent,

The Mountain Heights Academy Board of Directors approved LEA-Specific educator licenses for two individuals in a public meeting held on February 16, 2024. The license areas, and endorsements shall be valid for one, two, or three academic years as indicated on the attached spreadsheet which contains the associated educator information and rationale for the request. All LEA-Specific licenses will expire on June 30<sup>th</sup> of the final academic year approved.

The Mountain Heights Academy Board of Directors submits the following assurances:

- o Mountain Heights Academy has adopted a policy, in accordance to R277-301-7, to prepare and support educators with an LEA-Specific license. This policy is posted online at <http://www.mountainheightsacademy.org/wp-content/uploads/2020/09/BOARD-POLICY-MANUAL-MHA.pdf>
- o The educator has completed a criminal background check in accordance with Rule R277-214 and continued monitoring in accordance with 53G-11-403 (1);
- o Mountain Heights Academy will provide requisite training (educator ethics, classroom management/instruction, special education law/instruction, & Utah Effective Teaching Standards) within the first year of employment;
- o The educators will complete the USBE Ethics Review within one calendar year prior to being issued the license;
- o Mountain Heights Academy will post all educator data, including assignments, in CACTUS no later than 60 days following the date of the public governing board meeting approving the license area(s) and/or endorsement(s);
- o For special education or preschool special education license areas, Mountain Heights Academy shall provide special education law training recommended by the Superintendent within the first month of employment; and
- o Each LEA school employing an individual with an LEA-Specific license will prominently post the following on the school's website:
  - o Disclosure that the school employs individuals holding an LEA-Specific educator license, license areas, and/or endorsements;
  - o An explanation of the types of educator licenses issued by USBE (Professional, Associate, LEA-Specific);
  - o Percentage (based on FTE) of types of licenses, license areas, and endorsements held by educators



# Mountain Heights Academy

LEADERS IN DIGITAL EDUCATION

employed in the school;

- o A link to the Utah Educator Look-up Tool.

The Mountain Heights Academy Board of Directors additionally acknowledges that LEA-Specific educator licenses, license areas, or endorsements may be renewed by the Utah State Board of Education. These renewals will be approved or denied on a case by case basis.

Sincerely,

Gavin Hutchinson  
Board Chair  
Mountain Heights Academy