



EARLY LIGHT
ACADEMY

Board Meeting Materials

BOARD MISSION:

AS THE BOARD OF EARLY LIGHT ACADEMY, IT IS OUR MISSION TO OVERSEE THE SCHOOL'S STRATEGIC DIRECTION AND VISION. IT IS OUR ROLE TO GOVERN AS OPPOSED TO MANAGE. ACTING WITH A UNIFIED VOICE, WE STRIVE TO SUPPORT AND ENSURE A LASTING AND SUSTAINABLE FUTURE FOR ELA. WE SEEK TO INSPIRE AND PROMOTE AN ATMOSPHERE OF INTEGRITY, TRANSPARENCY AND ACCOUNTABILITY. WE SERVE TO EMPOWER THE SCHOOL'S ADMINISTRATIVE LEADERSHIP TO EXECUTE ITS MISSION OF ACADEMIC EXCELLENCE, GROWTH AND ACHIEVEMENT.

May 15, 2024

Early Light Academy Board Meeting Agenda Wednesday, May 15, 2024

Location: 11709 S. Vadiana Drive, South Jordan, Utah 84009



EARLY LIGHT
ACADEMY

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

SCHOOL MISSION: THE MISSION OF THE EARLY LIGHT ACADEMY IS TO DELIVER A HIGH-QUALITY EDUCATION WITH A DEEP, RICH AND ENGAGING CURRICULUM UTILIZING EFFECTIVE INSTRUCTIONAL TECHNIQUES AND EMPHASIZING HISTORY, TAKING OUR STUDENTS FROM THE STONE AGE TO THE SPACE AGE, THE INFORMATION AGE AND BEYOND.

SCHOOL VISION: EARLY LIGHT ACADEMY WILL EMPOWER STUDENTS TO BECOME LIFELONG LEARNERS AND INSPIRING LEADERS WHO KNOW THEIR ACTIONS TODAY IMPACT OUR TOMORROW.

WE ARE WHAT HISTORY BOOKS ARE MADE OF!

AGENDA

8:30 AM – INTRODUCTORY ITEMS

- Welcome & Roll Call – Jenn Lund
- Board Mission
- School Mission
- School Vision

PUBLIC COMMENT (Comments will be limited to three minutes)

REPORTS

- Administration
 - ✓ [Director Report](#) – Stephanie Schmidt
 - ★ [Amended Administration of Medication Administrative Procedures](#)
- Board of Directors
 - ✓ [Financial Update](#) – Brett Crockett

CONSENT ITEMS

- [April 10, 2024 Board Meeting Minutes](#)

VOTING ITEMS

- [Award RFP for IT Services](#) – Stephanie Schmidt
- [2024-2025 Teacher Student Success Act Plan](#) – Stephanie Schmidt
- [SLT25 Technology Purchase](#) – Stephanie Schmidt
- [Audit Engagement Letter](#) – Brett Crockett

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DISCUSSION ITEMS

- Calendaring Items – ALL
 - ✓ Next PreBoard Meeting – June 5th
 - ✓ Next Board Meeting – June 18th (Tuesday)

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

ADJOURN

June

2024-2025 Annual Budget
2023-2024 Final Amended Budget
Property & Liability Insurance Renewal
Summer Purchasing Plan
2024-2025 Sex Ed Instruction Committee
Ratify Board Members & Terms
Ratify Board Officers
2024-2025 Board Meeting Schedule
Annual Policies Review
Annual Fraud Risk Assessment/Ethical Behavior

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DIRECTOR'S REPORT

May 15, 2024

The mission of the Early Light Academy is to deliver a high-quality education with a deep, rich and engaging curriculum utilizing effective instructional techniques and emphasizing history, taking our students from the Stone Age, to the Space Age, the Information Age and Beyond.

ELA will empower students to become lifelong learners and inspiring leaders who know their actions today impact our tomorrows.

- Highlights
 - Team Chill & Thrill
 - Teacher Appreciation week - PEAK spoiled our teachers with food/notes/gifts!
 - Choir went to state this year!
 - Both Boys Volleyball and Girls soccer advanced to the playoff rounds.
 - Flour babies for all 7th Grade CCA students
 - 9th Grade Capstone Event
 - 9th Grade Promotion
 - End of Year Staff Party
- Reports
 - Counseling Review
 - [Administration of Medication Procedures](#)
 - [ELA Illness and Injury Procedures](#)

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ELA’s ANNUAL GOALS 2023-2024
ELARISE

Goal Area	Specific Indicators
#1- Own and Share our Story	<ul style="list-style-type: none"> ● Increase enrollment to 975 (Exceeded at 1010) ● History made visible on our campus ● Complete marketing plan <ul style="list-style-type: none"> ○ Storybrand ○ Mural design ● Increase Social Media/Community Presence ● Conduct Market Analysis
#2- Build Instructional Capacity and Professional Excellence of ELA Educators	<ul style="list-style-type: none"> ● Meeting Key Performance Indicators on Evals ● Accountability (YLP, PGP’s) ● Use ELEOT tool to measure student engagement ● Formalize PD Process ● Differentiation - Clear Expectations - PCBL
#3- Deliver an ELA-branded Education: Academics	<ul style="list-style-type: none"> ● State goal: 60% of 1-3 graders making typical or above typical growth in reading ● State goal: 60% of 1-3 graders making typical or above typical growth in math ● Increase our state assessment achievement by 1% each year ● Co-taught classes established/continue support ● PLC data exploration leading to data driven instruction
#3- Deliver an ELA-branded Education: Culture	<ul style="list-style-type: none"> ● RISE ● PBIS expanded to 3-9 and staff - assess effectiveness of increasing positive behaviors ● Ideal Team Player common language ● Keep stakeholders informed ● Stakeholder Surveys ● School Safety Emphasis
#4- Financial	<ul style="list-style-type: none"> ● Enrollment goal: 1,000 ● Competitive Staff Compensation ● Days COH - end fiscal year at 90 days ● Review and Improve Insurance Benefits

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Administration of Medication Administrative Procedures

These procedures are established in accordance with the Administration of Medication Policy adopted by the School's Board of Directors. In order to ensure safe administration of medication to students, the guidelines and procedures outlined here must be followed.

1. GENERAL GUIDELINES

- a. All arrangements for School personnel to administer medication at school are to be made only with designated personnel.
- b. School personnel may only administer prescription or non-prescription (over-the-counter, including herbal or homeopathic remedies) medication to a student when the medication has been prescribed by the student's licensed healthcare provider.
- c. The School must receive the required form(s), completed and signed by the parent or guardian and the student's licensed healthcare provider, prior to administering medications.
- d. The required form(s) must be resubmitted each new school year and whenever a change is made to any aspect in the administration of a student's medications. (for example, a dose or frequency in administration change)
- e. It is the responsibility of the parent or guardian to ensure that the required form(s) are completed and updated, as necessary.
- f. The School will not administer medication to any student if the authorization form, container, and the healthcare provider's instructions do not match.
- g. Forms or documents specific to other schools or school districts will not be accepted.
- h. Expired medications will not be accepted or administered by School personnel.
- i. School personnel will not administer narcotics for any reason.
- j. Medication administration requests will be assessed on an individual basis. The School has the right to refuse a request for medication administration.
- k. Authorization for administration of medication by School personnel may be withdrawn by the School in cases of noncompliance or lack of cooperation by parents or students at any time following written or verbal notice to the student's parent or guardian. If a student has a 504 or an IEP, the school's determination to discontinue administration of medication may only occur after a meeting with the student's parent or guardian.
- l. Sunscreen and lip balm are not considered medication. If a student is unable to self-apply sunscreen, a school employee may apply the sunscreen on the student if the student's parent or legal guardian has provided written consent.

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- m. Misuse or distribution of any medication may be subject to discipline according to the provisions of the Student Conduct & Discipline Policy & Administrative Procedures.
- n. The school nurse will be notified of all medication requests that require administration during school hours.
- o. Teachers of the student receiving medication during school hours will be notified.
- p. The School does not administer off-label or research medications or medications from other countries.
- q. For any situations that require school nurse consultation, school personnel will attempt to reach the nurse by email or phone. If unavailable, EMS may be called for emergent situations.
- r. It is the parent or guardian's responsibility to inform the school nurse of any changes in the student's health status.
- s. Student health forms and medication administration forms will be maintained by the designated amount of time as designated by state law.

2. RECEIVING MEDICATIONS

- a. The student's parent or guardian must complete the parent/guardian sections of the appropriate school authorized form(s) requesting that medication be administered to the student during regular school hours. Parents are responsible for updating the form(s) as necessary.
- b. The student's licensed health care provider must complete the entirety of the Health Care Provider sections of the appropriate form(s). The practitioner must affirm that giving the medication during school hours is medically necessary.
- c. Medication (other than those approved for the Student to self-carry) must be delivered to and retrieved from the School by the student's parent or guardian or a designated adult.
- d. All prescription medication must be delivered in the original container properly labeled by a pharmacy with the complete pharmacy label still attached.
- e. All non-prescription medication must be delivered to the School in the original manufacturer's container and have legible administration and dosage instructions and expiration date.
- f. Medication administered by syringe may only be pre-filled by the drug manufacturer or by a licensed pharmacy; other pre-filled syringes will not be accepted.
- g. Medication must only be delivered to designated School personnel.
- h. Upon delivery of medication to the School, the medication will be counted by School personnel and the adult delivering the medication and the amount will be recorded.

3. MEDICATION ADMINISTRATION BY SCHOOL PERSONNEL

- a. The administration of medication by School personnel requires a Medication Authorization form that is signed by a licensed healthcare provider and parent. Additional forms may also be required. The requirements and procedures for administering prescription and non-prescription medications are the same.

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- b. Medication cannot be administered by School personnel until they have received the required training.
- c. School personnel cannot administer the first dose of any medication, including the first dose after a dosage change.
- d. Any change in medication administration orders (i.e. dosage or frequency) requires a new medication form to be completed and provided to the School prior to the changes being implemented.
- e. Any adverse reactions will be reported promptly to the parent or guardian. If the parent is unavailable, the student's healthcare provider will be called for further direction. EMS will be called for any life-threatening adverse reactions. All adverse reactions to medications administered by the School will be documented as an incident.
- f. All medication errors will be documented on a Medication Error Report Form and reported promptly to the parent or guardian.
- g. A Student Medication Log must be maintained for any student who has medication administered at school, and all employees authorized to administer medication will be notified regarding each student to whom they are authorized to administer medication.
- h. Each time medication is administered, the administering individual must document the administration electronically or in ink on the Student Medication Log. If the medication is not administered as scheduled for a reason other than a student's absence, a notation must be made on the Student Medication Log as to why the medication was not given and the student's parent or guardian must be notified.
- i. If the student refuses his/her medication, the parent or guardian will be notified.

4. STUDENT CARRY AND SELF-ADMINISTRATION OF MEDICATIONS

- a. Students may carry and self-administer asthma inhalers, diabetic medications, and epinephrine auto-injectors if the following criteria are met:
 - i. The Medication Administration form is completed and signed by the healthcare provider and the parent or guardian with the form indicating that it is medically appropriate for the student to carry and self-administer the medication.
 - ii. All additional required forms are completed
 - iii. There are no concerns from the School Nurse and/or School staff regarding the student carrying and self-administering the medication.
- b. Students that demonstrate the maturity level and competence to properly carry and self-administer medication are allowed to carry a one-day dose of medication with the exception of controlled substances. The medication must have a reasonable need to be taken during school hours and the medication should be in a labeled container. The parent or guardian should call the School's front office to alert them the student is carrying the medication.
- c. Medications that are self-administered by students must only be taken as directed.
- d. Authorization for the student to carry and/or self-administer medication may be denied or withdrawn by the School Executive Director after consultation with the School nurse at any time following notice to the student's parent or guardian.

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5. STORAGE OF MEDICATION

- a. Medication must be stored in a secure refrigerator, drawer, or locked cabinet accessible only to those authorized to administer the medication except:
 - i. Epinephrine auto-injectors, asthma inhalers, and glucagon must not be stored in a locked area so they are readily accessible to those authorized to administer the medications when needed.
- b. Medication will be stored in the School Health Office, located within the front office of the School, unless otherwise approved by the Executive Director, School Nurse, and other applicable School staff.

6. RETRIEVAL AND DISPOSAL OF MEDICATION

- a. All unused, discontinued, or expired medication(s) must be retrieved by the parent, guardian, or a designated adult within two weeks following notification to parents or guardians or following the Student's withdrawal from the School. Student medications must be retrieved by the end of the school year.
- b. Medication must be retrieved by the parent or guardian or designated adult. Medication will not be sent home with a student.
- c. Medications remaining at the end of the school year or after the directed time period will be referred to the School Nurse for appropriate disposal.
- d. When medications are retrieved or disposed of, this will be documented on the student medication log.

7. DESIGNATION AND TRAINING OF VOLUNTEER SCHOOL PERSONNEL

- a. The Executive Director will designate a reasonable number of volunteer School employees who will be responsible for administering medication to students in the School.
- b. The Executive Director will arrange for all designated volunteer School employees to receive adequate training from a licensed healthcare professional prior to administering any medication. Training should include:
 - i. Procedures and protocols to properly administer medication(s)
 - ii. Indications for the medication(s)
 - iii. Dosage and time of medication(s)
 - iv. Adverse reactions and side effects of medication(s)
 - v. Proper storage of medications
 - vi. Proper maintenance of records
- c. If no volunteer School employees can be identified, medications cannot be given except by parent or guardian, registered nurse, or EMS.
- d. A trained volunteer School employee may withdraw from the agreement to administer medications at any time.

8. SCHOOL-SPONSORED ACTIVITIES

- a. The School will make every effort to have a trained volunteer School employee accompany any school-sponsored activity, such as a field trip, that has students with medication administration needs. If a parent or guardian chooses to accompany the

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student on the activity, that parent or guardian should not be charged a participation fee.

- i. If a student requires daily prescription medication during the activity, the School will accommodate this need or the activity will be canceled.
- ii. For emergency medications (i.e. asthma inhalers, epinephrine auto-injectors, glucagon, seizure rescue medication), every effort will be made to have a trained volunteer attend the activity. If the School is unable to find a trained volunteer, the parent or guardian will be made aware that the medication will not be taken on the activity and EMS will be called for any emergencies.

9. EMERGENCY EVACUATIONS AND DRILLS

- a. The School will make every effort to retrieve and/or transport student medications in the event of an emergency or evacuation. In an evacuation, trained School staff will transport student medications to the designated evacuation site.

10. EXCEPTIONS TO ADMINISTRATION OF MEDICATION PROCEDURES

- a. The School will consider requests for exceptions to these procedures on an individual basis. The School may require exception requests to be in writing and contain:
 - i. The reason for the request; and
 - ii. A written statement from the student's licensed healthcare provider stating the medical basis and/or necessity of the request, as well as an affirmation that the requested exception is consistent with the standard of care.
- b. If the student is receiving services under the Individuals with Disabilities Education Act (IDEA) or Section 504 of the Rehabilitation Act, exception requests must be submitted at least three days prior to the IEP/504 Team meeting at which the request will be considered.
- c. Decisions of the exception requests will be communicated to the parent or guardian within a reasonable time thereafter.

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EARLY LIGHT ACADEMY

Illness & Injury Administrative Procedures

PURPOSE

The goal at Early Light Academy (ELA) is to provide a safe, comfortable, and healthy environment. ELA has adopted the following procedures in an effort to meet this goal.

PROCEDURES

COMMUNICABLE ILLNESS

Communicable diseases are one of the leading causes of school absences of both students and staff. They can cause interruption of students' continuity of learning and may pose great risk to medically fragile students and staff. ELA follows specific measures recommended by the local, state, and national health authorities in order to reduce the spread of communicable diseases during school and school activities. We ask that parents seek evaluation from their healthcare provider if a student is showing signs of an illness. Parents are requested to notify the school when their student has been diagnosed with a communicable illness.

GUIDELINES FOR TEMPORARY EXCLUSION

Temporary exclusion from school or school activities should occur when an illness or symptom meets any of the following criteria:

- Prevents the individual from participating comfortably in all activities
- Results in a greater need for care than staff members can safely provide
- Has an increased risk of spreading a harmful illness to others

Not all diseases and conditions require exclusion from school. We follow the recommendations set forth by the American Academy of Pediatrics (AAP).

REPORTING

Parents

- If a student becomes ill at school, the student's parent/guardian will be contacted and will be expected to pick up the student as soon as possible.
- If there are 3 or more cases of the same communicable condition in a classroom that is believed to have been transmitted while at school, a notification letter may be sent home to parents.

Health Department

- As required by law (R386-702-4), all reportable events and diseases will be communicated with the local health department.

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OUTBREAKS, EPIDEMICS, HEALTH EMERGENCIES

For any outbreak, epidemic, or health emergency of a communicable disease as defined by local or national health authorities, ELA will follow the guidance of the local health department.

In the event of an outbreak of a vaccine-preventable disease, the local health department may order all susceptible students (including those students with a vaccine exemption) to be temporarily excluded. An excluded student may not attend school until the local health officer is satisfied that a student is no longer at risk of contracting or transmitting the vaccine-preventable disease.

BODY FLUIDS AND BLOODBORNE PATHOGENS

Body fluids may contain a variety of potentially infectious organisms. ELA will take all reasonable precautions to minimize the risk of pathogen transmission. Universal precautions will be observed in the cleanup of all body fluids or blood.

CHRONIC HEALTH CONDITIONS

Parents/guardians of students with chronic health conditions (asthma, allergies, diabetes, seizures, etc.) should indicate the chronic health condition in Aspire. In addition, appropriate healthcare forms should be completed to provide the school with the information needed to be aware of and safely care for the student. The correct health forms can be obtained from the front office staff or the school nurse. These forms must be updated at the beginning of each school year.

For those students requiring medication or medical devices while at school, the prescribing healthcare provider must also complete and sign his/her portion of the necessary form(s). This signature must be obtained at the beginning of each school year and for any new medications or medical devices throughout the school year. See *Administration of Medication Procedures* for more details.

If parents/guardians choose to not complete the healthcare forms, school staff is limited to providing basic first aid, calling parents for mild concerns, and calling Emergency Medical Services (EMS) for any potentially life-threatening or emergent situations. School staff members that have an active Basic Life Support certificate may provide CPR.

ACCOMMODATIONS

All students with chronic conditions are entitled to a free appropriate public education in the least restrictive environment. If a student will be absent from school due to an infectious disease, reasonable accommodation, such as Home and Hospital, may be appropriate.

HEAD LICE

Head lice are very common. While head lice can elicit a strong emotional reaction, they do not cause disease and are not dangerous to the individual or to others. By the time head lice are discovered, the individual has usually had them for 3-4 weeks. Experts agree that keeping individuals with head lice out of school has no effect on the amount of lice at school.

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1. If a student is suspected or confirmed to have live lice or nits, a parent/guardian of the student will be immediately notified. At the parent/guardian's discretion, the student may be checked out early or may remain in school until the end of the school day. Extreme care will be taken to protect the privacy of the affected student and family.
2. Parents/guardians will also be encouraged to check siblings for head lice.
3. The student should begin treatment before returning to school. If the student returns to class before receiving treatment, participation in activities involving head-to-head contact and sharing or touching of personal items may be limited.
4. If multiple cases of head lice are reported in a classroom, the Director may choose to send home a notification letter to parents/guardians of that class.
5. The school nurse or designated school employee may follow-up on cases of head lice as needed.

INJURIES

For injuries that are sustained during school hours or while under school supervision, basic first aid may be provided by school staff. Additional treatment for injuries may be provided to the level of training of the individual providing treatment.

For minor injuries (bumps, scrapes, slivers, etc) school staff may treat the student with rest, ice, an adhesive bandage, or simple removal of a sliver or stinger and the student may be sent back to class.

If an injury is thought to be more significant, school staff will notify the student's parent/guardian or if unavailable, an emergency contact. If the injury is determined to be an emergency or potentially life-threatening, Emergency Medical Services (EMS) will be called.

If an injury occurs that requires treatment and ELA is unable to reach any of the listed contacts for a student, EMS may be called.

HEAD INJURIES

For all head injuries, please see the *Concussion & Head Injury Policy* and associated *Administrative Procedures*.

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Early Light Academy Statement of Financial Position As of April 30, 2024

	Period Ending 4/30/2024	Period Ending 4/30/2023
	Actual	Actual
Assets & Other Debits		
Current Assets		
Operating Cash		
Cash		
8111-06F-001 - ELA ZB OP	\$ 843,105	\$ 1,655,935
8112-06F-001 - ELA ZB Petty	15,520	74,044
Total Cash	858,625	1,729,979
Investments		
8120-06F-001 - PTIF - ELA	1,820,087	1,672,991
Total Investments	1,820,087	1,672,991
Operating Cash	2,678,712	3,402,970
Accounts Receivables	6,810	12,256
Other Current Assets	159,635	-
Total Current Assets	2,845,157	3,415,226
Restricted Cash	2,511,225	2,688,673
Net Assets		
Fixed Assets	20,230,528	18,836,397
Depreciation	(4,552,184)	(4,166,594)
Total Net Assets	15,678,344	14,669,803
Total Assets & Other Debits	\$ 21,034,726	\$ 20,773,702
Liabilities & Fund Equity		
Current Liabilities	\$ 13,749	\$ 67,688
Long-Term Liabilities	22,149,240	22,487,723
Fund Balance	(1,453,248)	(1,408,499)
Net Income	324,985	(373,210)
Total Liabilities & Fund Equity	\$ 21,034,726	\$ 20,773,702

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**Early Light Academy
Statement of Activities
7/1/2023 - 4/30/2024**

	Annual 6/30/2024	Year-to-Date 4/30/2024	
	Budget	Actual	% of Budget
Net Income			
Income			
Revenue From Local Sources	483,400	459,349	95.0 %
Revenue From State Sources	10,695,627	8,558,300	80.0 %
Revenue From Federal Sources	478,644	160,653	33.6 %
6100 Capital Contributions	-	1,128	0.0 %
Extraordinary Items	51,664	51,664	100.0 %
Total Income	11,709,335	9,231,094	78.8 %
Expenses			
Instruction/Salaries			
0121 - Salaries - Principals and Assistants	410,000	315,853	77.0 %
0131 - Salaries - Teachers	3,828,454	2,743,200	71.7 %
0132 - Salaries - Substitute Teachers	14,240	13,640	95.8 %
0142 - Salaries - Guidance Personnel	130,850	110,841	84.7 %
0152 - Salaries - Secretarial and Clerical Personnel	201,627	163,521	81.1 %
0161 - Salaries - Teacher Aides and Para-Professionals	796,937	650,568	81.6 %
0162 - Salaries - Media Personnel – Non-Licensed	45,000	37,997	84.4 %
Total Instruction/Salaries	5,425,108	4,035,620	74.4 %
Employee Benefits			
0220 - Social Security	534,080	354,949	66.5 %
0230 - Local Retirement	150,419	110,815	73.7 %
0240 - Group Insurance	43,025	35,190	81.8 %
0270 - Industrial Insurance	41,240	15,866	38.5 %
0280 - Unemployment Insurance	57,485	62,147	108.1 %
0290 - Other Employee Benefits	702,925	510,398	72.6 %
Total Employee Benefits	1,529,174	1,089,365	71.2 %
Purchased Prof & Tech Serv			
0320 - Professional - Educational Services	352,300	250,457	71.1 %
0330 - Professional Employee Training and Development	15,915	7,927	49.8 %
0340 - Other Professional Services	127,832	104,295	81.6 %
0345 - Business Services	427,500	370,882	86.8 %
0350 - Technical Services	125,000	102,089	81.7 %
Total Purchased Professional & Technical Services	1,048,547	835,650	79.7 %
Purchased Property Services			
0410 - Utility Services	29,000	15,848	54.6 %
0422 - Snow Removal Services	12,000	10,497	87.5 %
0423 - Custodial Services	203,600	136,244	66.9 %
0424 - Lawn Care Services	24,000	17,304	72.1 %
0430 - Repairs & Maintenance Services	77,500	62,897	81.2 %
0432 - Technology Related Repairs & Maint.	500	396	79.2 %
0441 - Rental of Land & Buildings	3,500	1,480	42.3 %
0442 - Rental of Equipment & Vehicles	35,000	27,439	78.4 %
0450 - Construction Services	1,108,502	598,502	54.0 %
0490 - Other Purchased Property Services	8,000	5,976	74.7 %
Total Purchased Property Services	1,501,602	876,582	58.4 %

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Early Light Academy
Statement of Activities (continued)
7/1/2023 - 4/30/2024

	Annual 6/30/2024	Year-to-Date 4/30/2024	
	Budget	Actual	% of Budget
Other Purchased Services			
0513 - Student Transportation Services - Commercial	13,000	7,119	54.8 %
0518 - Student Day Trips/Field Trips (includes Admission Charges)	10,300	2,163	21.0 %
0521 - Property Insurance	67,648	67,648	100.0 %
0522 - Liability Insurance	1,500	1,296	86.4 %
0530 - Communication (Telephone & Other)	15,000	12,085	80.6 %
0540 - Advertising	10,500	9,507	90.5 %
0570 - Food Service Management	330,350	318,999	96.6 %
0580 - Travel/Per Diem	2,500	1,746	69.9 %
Total Other Purchased Services	450,798	420,563	93.3 %
Supplies & Materials			
0610 - General Supplies	215,000	151,194	70.3 %
0610-001 - Furniture and Fixtures (not capitalized)	11,750	11,743	99.9 %
0621 - Natural Gas	56,155	51,063	90.9 %
0622 - Electricity	86,030	71,985	83.7 %
0630 - Food	0	6,856	0.0 %
0641 - Textbooks	168,795	168,796	100.0 %
0642 - E-Textbooks / Online Curriculum	118,248	105,063	88.8 %
0644 - Library Books	3,500	994	28.4 %
0650 - Supplies - Technology Related	25,000	19,881	79.5 %
0670 - Software	20,000	17,463	87.3 %
0680 - Maintenance Supplies and Materials	49,645	32,924	66.3 %
Total Supplies & Materials	754,123	637,962	84.6 %
Property			
0730 - Equipment	17,549	17,549	100.0 %
0733 - Capitalized Furniture and Fixtures	0	69	0.0 %
0734 - Technology Related Hardware	36,368	36,263	99.7 %
Total Property	53,917	53,881	99.9 %
Debt Services & Miscellaneous			
0810 - Dues and Fees	50,520	35,389	70.0 %
0810-001 - UBTI Federal Tax	3,600	3,600	100.0 %
0830 - Interest	1,056,513	1,036,238	98.1 %
0840 - Redemption of Principal	360,000	360,000	100.0 %
0890 - Miscellaneous Expenditures	7,500	0	0.0 %
Total Debt Services & Miscellaneous	1,478,133	1,435,227	97.1 %
Total Expenses	12,241,403	9,384,850	76.7 %
Total Net Income	(532,068)	(153,756)	28.9 %
CAPITAL EXPENDITURES:			
	Budget	Actual	
0450 - Construction Services	1,108,502	598,502	
0730 - Equipment	17,549	17,549	
0734 - Technology Related Hardware	36,368	36,263	
Total	1,162,419	652,314	

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Early Light Academy Board Meeting Minutes Wednesday, April 10, 2024

Location: 11709 S. Vadiana Drive, South Jordan, Utah 84009



In Attendance: Jenn Lund, Andrea Johnson, Brett Crockett, Candice Mitchell (via Zoom), Brian Christensen

Others in Attendance: Stephanie Schmidt, Erin Winterton, Dawn Kawaguchi

SCHOOL MISSION: THE MISSION OF THE EARLY LIGHT ACADEMY IS TO DELIVER A HIGH-QUALITY EDUCATION WITH A DEEP, RICH AND ENGAGING CURRICULUM UTILIZING EFFECTIVE INSTRUCTIONAL TECHNIQUES AND EMPHASIZING HISTORY, TAKING OUR STUDENTS FROM THE STONE AGE TO THE SPACE AGE, THE INFORMATION AGE AND BEYOND.

SCHOOL VISION: EARLY LIGHT ACADEMY WILL EMPOWER STUDENTS TO BECOME LIFELONG LEARNERS AND INSPIRING LEADERS WHO KNOW THEIR ACTIONS TODAY IMPACT OUR TOMORROW.

WE ARE WHAT HISTORY BOOKS ARE MADE OF!

MINUTES

8:50 AM – INTRODUCTORY ITEMS

- Welcome & Roll Call – Jenn Lund

There was no PUBLIC COMMENT.

REPORTS

- **Administration**
 - ✓ *Director Report* – Stephanie Schmidt started the meeting by asking the board to choose a picture in their phone that represents ELA’s RISE. She highlighted some of the awesome things going on at the school including the current national rankings for space simulator, LETRS training, Science Fair winners, Staff “Chill & Thrill” and Lucky Duck Day. Director Schmitt also reported on safety protocol review, upcoming COGNIA stakeholder survey, updated Dress Code Administrative Procedures, reviewing several handbooks, policies and procedures, PCBL grant, enrollment update, and a visit from a national charter consultant visit. Jenn added that she and Andrea are working on a teacher survey. There was a discussion on what the school is doing different to draw more students and the off-site drill procedures for tomorrow. Jenn thanked Director Schmidt for taking on such a big project.
- **Board of Directors**
 - ✓ *Financial Update* – Brett Crockett stated that the financials look great and asked Erin to go into more detail. Erin Winterton reviewed the financials. There are 88 days cash on hand. She explained what a sweep account is and how it is helping gain more interest for the school in addition to the PTIF. She reminded the board

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that the budget was amended last month and these financials reflect that. Everything is in line with the budget and next month you will see more movement. Erin also reviewed some of legislative changes that pertain to the finances.

- ✓ Board Interview Timeline/Posting – Jenn Lund stated that after 9 years, Andrea will be stepping down from her position on the board so they will be looking for a new board member. The board discussed timelines for the announcement, application deadline, vetting process, and interviews. They would like applications due by May 8th. Depending on how many applicants are received, they may create an interview committee that may do some prescreening before the board does the interviewing. Dawn asked if the board would like a special consideration for a person with an education background since that's what they are losing in Andrea. Director Schmidt will post the announcement at the school and include it in the school's parent communication.

CONSENT ITEMS

- March 20, 2024 Board Meeting Minutes – There was no further discussion. **Jenn Lund made a motion to approve the consent items. Brett Crockett seconded the motion. The roll call votes were as follows:**

Jenn Lund – Aye
Andrea Johnson – Aye
Candice Mitchell – Aye
Brett Crockett – Aye
Brian Christensen – Aye

Motion passed unanimously.

VOTING ITEMS

- Award RFP for IT Services – Stephanie Schmidt asked to table this item until next month because they want to ask the vendors some specific questions and bring this back to the next board meeting.
- Full PA System Upgrade – Stephanie Schmidt stated that this is part of the school's safety grant. As we have made additions, we pieced systems together. Our current system isn't available in every room. There is a dashboard that will allow us to have a quick check in where teachers can let us know they are okay. Communication can be done through this system. Dawn added that the approval amount has a buffer because the quote stated to expect a change order or two.
- Richard Hagen OT Services – Stephanie Schmidt stated that Richard Hagen OT services has been great. We love their therapist and they know our kids. They have never increased their prices but for next year, the cost has increase \$3/hr. They are contracted therapist and not a part of our staff.

Jenn Lund made a motion to approve the following items:

- ✓ **Table to Award the RFP for IT Services;**
- ✓ **Approve the Full PA System Upgrade purchase not to exceed \$160,000; and**

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- ✓ **Approve the Richard Hagen Educational Professionals Occupational Therapy 2024-2025 agreement and authorize the Executive Director to sign on behalf of the school.**

Brian Christensen seconded the motion. The roll call votes were as follows:

**Jenn Lund – Aye
Andrea Johnson – Aye
Candice Mitchell – Aye
Brett Crockett – Aye
Brian Christensen – Aye**

Motion passed unanimously.

DISCUSSION ITEMS

- *Calendaring Items* – ALL
 - ✓ Next PreBoard Meeting – May 1st but moved to May 6th
 - ✓ Next Board Meeting – May 15th

9:53 AM – Jenn Lund made a motion to enter a CLOSED SESSION to discuss the character, professional competence, or physical or mental health of an individual pursuant to Utah Code 52-4-205(1)(a) [*in the conference room*]. Andrea Johnson seconded the motion. The roll call votes were as follows:

**Jenn Lund – Aye
Andrea Johnson – Aye
Candice Mitchell – Aye
Brett Crockett – Aye
Brian Christensen – Aye**

Motion passed unanimously.

10:59 AM – Jenn Lund made a motion to exit the CLOSED SESSION and ADJOURN. Brian Christensen seconded the motion. The roll call votes were as follows:

**Jenn Lund – Aye
Andrea Johnson – Aye
Candice Mitchell – Aye
Brett Crockett – Aye
Brian Christensen – Aye**

Motion passed unanimously.

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**Early Light Academy
Board of Directors
Closed Session Statement
Wednesday, April 10, 2024**

Location: 11709 S. Vadiana Drive, South Jordan, Utah 84009



CLOSED SESSION SWORN STATEMENT:

At a duly noticed public meeting held on the date listed above, the board of directors for EARLY LIGHT ACADEMY entered into a closed session for the sole purpose of discussing the character, professional competence, or physical or mental health of an individual and/or to discuss purchase, exchange, or lease of real property pursuant to Utah Code 52-4-205(1)(a) and (d) respectively).

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

Signed on the 10 day of, April 2024, at South Jordan, Utah.

Jenn Lund
Jenn Lund
Board Chair

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Award RFP for IT Services

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ELA Board of Directors Meeting Wednesday, May 15, 2024

Action Item: 2024-2025 TSSA Plan

Issue:

Teacher and Student Success Act (TSSA) was established by SB 149 in the 2019 legislative session. The board has established and adopted a Student Success Framework. The administration must create a Teacher and Student Success Plan annually, which must be approved by the board.

Background:

In 2019, the Utah State Legislature passed the TSSA as SB 149.

Under the TSSA, LEA governing boards must establish a student success framework to provide guidelines and processes for the school to follow in developing a teacher and student success plan. The framework was submitted to the USBE last year.

Principals of schools must develop the school's teacher and student success plan in accordance with the board's framework by integrating school-specific goals and criteria for improving the school's performance within the state accountability system.

In creating the plan, the principal must solicit input on the plan from the charter trust land council, educators in the school, parents of students at the school, and other administrators. The principal may solicit input from students, other support professionals, or other community stakeholders.

The board must annually review the plan and approve or disapprove it in a regularly scheduled board meeting. The board is to use best efforts to help complete this process on or before June 30 each year.

Recommendation:

It is recommended that the board approve the 2024-2025 Teacher Student Success Act Plan.

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EARLY LIGHT ACADEMY

Teacher and Student Success Plan School Year: 2024 – 2025

School: Early Light Academy

Date Board Student Success Framework Approved: June 21, 2019

Date Teacher and Student Success Plan Approved: May 15, 2024

General Information – In accordance with the Student Success Framework approved by the Board, the school's administration created a Teacher and Student Success Plan designed to improve the school's performance under the state's accountability system (SBE staff have indicated that this means achieving at least a 1% increase from the previous year's overall score). The Plan's goals align with the goals shown on the School Land Trust Plan. The Plan has been submitted to the school's Board for approval. The Board will annually review the Plan submitted and use its best efforts to complete the approval process by June 30 each year. The School Land Trust council will select a component of the approved Plan to address within the School Land Trust Plan.

Early Light Academy Goals based on School Needs

1. Students at Early Light Academy will demonstrate a year of academic growth on state end of year Language Arts summative assessments as compared to the previous year by increasing proficiency percentages a minimum of 1%.
2. Students at Early Light Academy will demonstrate a year of academic growth on state end of year Mathematics summative assessments as compared to the previous year by increasing proficiency percentages a minimum of 1%.
3. Early Light Academy will enhance school culture and support our mission by encouraging community participation in our annual school culture and history events.

Early Light Academy Measurement of Goals

- Goal 1 as measured by the end of the year state summative test (RISE).
- Goal 2 as measured by the end of the year state summative test (RISE).
- Goal 3 as measured by tracking student and community participation.

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Early Light Academy Action Steps

- The administration will provide teachers and/or staff with professional learning opportunities to implement a multi-tiered system of support and teacher collaboration.
- Teachers will use data in collaborative teams to create instructional opportunities and a response for interventions for students.
- Students will take end of year summative tests in language arts and math.
- Participation at our annual community events such as Culture Night and History Fair will be tracked.

ELA Budget

60% of the TSSA funds will be used for supplies and materials.

40% of TSSA funds will be used for teacher salaries and/or bonuses.

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ELA Board of Directors Meeting Wednesday, May 17, 2023

Action Item: *Technology Purchase*

Issue

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

Background

As technology ages out and devices are no longer able to update, they become obsolete for testing purposes. We need to continue replacing older devices with newer, more usable devices. These will be purchased with 24-25 Land Trust money that has previously been approved to be used for this purpose by ELA's Board and the state Land Trust committee.

We will order these now because Onward has a backlog. We want to get them in time before school starts in August. However, we won't be billed until after July 1st.

Recommendation

It is recommended that the board approve the technology purchase not to exceed \$30,000.

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

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



12608 South 125 West, Suite C
Draper, Utah 84020

Quote #:	ONWQ47809
Date:	Mar 15, 2024

Prepared For:
Stephanie Schmidt
Early Light Academy

Phone (801) 302-5988
11709 Vadiana Dr
South Jordan, UT 84009
United States

Your Account Manager:
Victoria Brown
victoria.brown@onwardtechnology.com
385-210-0599
12608 S 125 W
STE C
Draper, UT 84020

Notes:

Here is the quote you requested.

Line#	Qty	Description	Unit Price	Ext. Price
1	90	Dell Chromebook 3110 <i>Base Options - Intel® Celeron™ N4500 (Dual Core, up to 2.8GHz, 4M Cache, 6W), 4GB Memory, 64GB Storage [Dell] Memory - 4 GB [Dell] Hard Drive - 64 GB eMMC, on-board [Dell] LCD - 11.6", HD 1366x768, 60Hz, Non-Touch, Anti-Glare, Cam/Mic, WLAN [Dell] Keyboard - Single Pointing Non Backlit, US English [Dell] Mouse - No Mouse [Dell] Wireless - Intel® Wi-Fi 6 AX201, 2x2, 802.11ax [Dell] Primary Battery - 3 Cell, 42Whr Longlife Battery [Dell] Power Supply - 65W TYPE-C EPEAT Adapter [Dell] Power Cord - E4 Power Cord 1M for US [Dell] Placemat - Quickstart Guide [Dell] Back Cover - LCD, NonTouch [Dell] Retail - Non Retail Order [Dell] Carrying Cases - No Carrying Case [Dell] Documentation/Disks - Safety/Environment and Regulatory Guide (English/French Multi-language) [Dell] FGA Module - 3110_Chrm_JSL_FY24_012/US/BTS [Dell] Label - Label C0, Mini Celeron, 4GB,32GB without HDMI + NonTouch LCD [Dell] Packaging - System Shipment, Chromebook 3110 [Dell] Processor Branding - Intel® Gen Celeron CPU label [Dell] Transportation from ODM to region - Smart Selection Shipment, Chromebook (VS) [Dell] Packaging Label - POD Label [Dell] Chassis Options - Bottom Door [Dell] Mobile Broadband - No Mobile Broadband Card [Dell] Hardware Support Services - 1 Year Mail In Service [Dell]</i>	\$255.96	\$23,036.40
2	90	ChromeOS Management Service Only for EDU, perpetual license	\$38.00	\$3,420.00
3	1	Charging Cart Solution - 36-unit Capacity	\$1,472.09	\$1,472.09

NOTE: Taxes and Shipping may not be calculated or included in this quote and are subject to change.
For projects over \$10,000, payment for hardware / materials will be due 30 days after shipment, and payment for labor will be due 15 days after project completion.

SubTotal	\$27,928.49
Tax	\$0.00
Shipping	\$0.00
TOTAL	\$27,928.49

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ELA Board of Directors Meeting Wednesday, May 15, 2024

Voting Item: *Engage School's Auditor*

Issue:

The school's agreement with Eide Bailly for audit attestation services are required to be approved each year.

Background:

Eide Bailly is a regional certified public accounting firm that has performed the school's audit attestation services in prior years. Such attestation services include the audited financial statements, agreed-upon procedures for student enrollment, state compliance procedures, and possibly a single audit. A single audit will be required if the school incurs more than \$750,000 in federal expenditures. Each year the school is required to approve the aforementioned services. If approved, audit engagement letters will be provided for the board president's signature.

We have received a draft audit engagement letter for this packet which includes authorization on a single audit if required. However, Eide Bailly will be sending the actual letter electronically through DocuSign to the Board President.

Recommendation:

It is recommended that the Board approve the engagement of services provided by Eide Bailly for the year ending June 30, 2024 and allow the Board President to sign on behalf of the school.

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

May 1, 2024

Board of Directors

School

Address

City, State

You have requested that we audit the financial statements of the governmental activities and each major fund of School as of June 30, 2024, and for the year then ended, and the related notes to the financial statements, which collectively comprise School's basic financial statements.

In addition, we will audit the entity's compliance over major federal award programs for the period ended June 30, 2024, if necessary. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs. The objectives of our audit of the financial statements 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 opinion. 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 auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB), require that Management's Discussion and Analysis, Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund and Notes to Required Supplementary Information be presented to supplement the basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally

accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management’s Discussion and Analysis
- Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – General Fund
- Notes to Required Supplementary Information

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management’s responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors’ reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audits in accordance with GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America, the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and, if applicable, in accordance with any state or regulatory audit requirements. As part of an audit of financial statements in accordance with GAAS and in accordance with *Government Auditing Standards*, Uniform Guidance and/or any state or regulatory audit requirements we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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 control.

- Obtain an understanding of the system of internal control 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, 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 a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America and/or state or regulatory audit requirements.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the School's basic financial statements. Our report will be addressed to the governing body of the School. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We also will issue a written report on our financial statement and single audit upon completion of our audit.

Audit of Major Program Compliance

Our audit of the School's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the material noncompliance with applicable laws and regulations, the provisions of contracts and grant

agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements 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 the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, 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 have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of the system 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;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;

4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
8. For disclosing accurately, currently, and completely, the financial results of each federal award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in

accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Nonattest Services

With respect to any nonattest services we perform, we agree to perform the following:

- Prepare federal and state income tax returns.
- Prepare or assist with preparing financial statements in conformity with U.S. generally accepted accounting principles based on information provided by you.
- Complete the auditee's portion of the Data Collection Form, as applicable.
- Prepare or assist in preparing the government-wide statements and conversion entries and note disclosures.
- Assistance with preparation of Schedule of Expenditures, as applicable.

We will not assume management responsibilities on behalf of the School. The School's management understands and agrees that any advice or recommendation we may provide in connection with our audit engagement are solely to assist management in performing its responsibilities.

The School's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities. Our firm will advise the School with regard to tax positions taken in the preparation of the tax return, but the School must make all decisions with regard to those matters.

Fees and Timing

Ken Jeppesen is the engagement partner for the audit services specified in this letter. He will be assisted with the Single Audit portion of the engagement (as necessary) by Paul Skeen. The engagement partner's responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses, administrative charges and a technology fee. Invoices are payable upon presentation. We estimate that our fees for the financial statement audit and state compliance procedures will be \$12,985. If a Single Audit is required, these fees will be billed separately. The information return (Form 990) fees are estimated at \$1,900.

The ability to perform and complete our engagement consistent with the estimated fee included above depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. To assist with this process, we will provide you with an itemized request list that identifies the information you will need to prepare and provide in preparation for our engagement, as well as the requested delivery date for those items. A lack of preparation, including not providing this information in an accurate and timely manner, unanticipated audit adjustments, and/or untimely assistance by your personnel may result in an increase in our fees and/or a delay in the completion of our engagement.

We may be requested to make certain audit documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. If requested, access to such audit documentation will be provided under the supervision of Eide Bailly LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in making such audit documentation available or in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our audit procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

Other Matters

During the course of the engagement, we will only provide confidential engagement documentation to you via Eide Bailly's secure portal or other secure methods, and request that you use the same or similar tools in providing information to us. Should you choose not to utilize secure communication applications, you acknowledge that such communication contains a risk of the information being made available to unintended third parties. Similarly, we may communicate with you or your personnel via e-mail or other electronic methods, and you acknowledge that communication in those mediums contains a risk of misdirected or intercepted communications.

Should you provide us with remote access to your information technology environment, including but not limited to your financial reporting system, you agree to (1) assign unique usernames and passwords for use by our personnel in accessing the system and to provide this information in a secure manner; (2) limit access to "read only" to prevent any unintentional deletion or alteration of your data; (3) limit access to the areas of your technology environment necessary to perform the procedures agreed upon; and (4) disable all usernames and passwords provided to us upon the completion of procedures for which access was provided. We agree to only access your technology environment to the extent necessary to perform the identified procedures.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your website or elsewhere, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider. You acknowledge that your information may be disclosed to such service providers, including those outside the United States.

Neither of us may use or disclose the other's confidential information for any purpose except as permitted under this engagement letter or as otherwise necessary for Eide Bailly to provide the services. Your confidential information is defined as any information you provide to us that is not available to the public. Eide Bailly's confidential information includes our audit documentation for this engagement. Our audit documentation shall at all times remain the property of Eide Bailly LLP. The confidentiality obligations described in this paragraph shall supersede and replace any and all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

We agree to retain our audit documentation or work papers for a period of at least eight years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

You agree to share all facts that may affect your financial statements, even if you first become aware of those facts after the date of the auditor's report but before the date your financial statements are issued.

At the conclusion of our audit engagement, we will communicate to management and the board of directors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Government Auditing Standards require that we provide, upon request, a copy of our most recent external peer review report and any subsequent review reports to the party contracting for the audit. Accordingly, we will provide a copy of our most recent peer review report at your request.

MEDIATION

Any disagreement, controversy or claim arising out of or related to any aspect of our services or relationship with you (hereafter a "Dispute") shall, as a precondition to litigation in court, first be submitted to mediation. In mediation, the parties attempt to reach an amicable resolution of the Dispute with the aid of an impartial mediator. Mediation shall begin by service of a written demand. The mediator will be selected by mutual agreement. If we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA"). Mediation shall be conducted with the parties in person in Ogden, Utah. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties. Neither party may commence a lawsuit until the mediator declares an impasse.

LIMITED INDEMNITY

Eide Bailly LLP and its partners, affiliates, officers and employees (collectively "Eide Bailly") shall not be responsible for any misstatements in your financial statements and tax return that we may fail to detect as a result of misrepresentations or concealment of information by any of your owners, directors, officers or employees. You shall indemnify and hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees arising from any such misstatement or concealment of information.

If through no fault of Eide Bailly we are named as a party to a dispute between you and a third party, you shall indemnify and hold Eide Bailly harmless against any losses, damages, settlements, judgments, awards, and the costs of litigation (including attorneys' fees) we incur in connection with the dispute.

Eide Bailly shall not be entitled to indemnification under this agreement unless the services were performed in accordance with professional standards in all material respects.

LIMITATION OF LIABILITY

The exclusive remedy available to you for any alleged loss or damages arising from or related to Eide Bailly's services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by Eide Bailly's breach of this agreement or Eide Bailly's violation of applicable professional standards. In no event shall Eide Bailly's aggregate liability to you exceed two times fees paid under this agreement, nor shall Eide Bailly ever be liable to you for incidental, consequential, punitive or exemplary damages, or attorneys' fees.

TIME LIMITATION

You may not bring any legal proceeding against Eide Bailly unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we delivered our report, return, or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the audit and tax return preparation. The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of a possible Dispute.

GOVERNING LAW AND VENUE

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by Minnesota law. Any unresolved Dispute shall be submitted to a federal or state court located in Minneapolis, Minnesota.

ASSIGNMENTS PROHIBITED

You shall not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly to any person.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,

Kenneth D. Jeppesen
Partner

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the School by:

Name: _____

Title: _____