

Jefferson Academy

Board of Directors Meeting

Date: June 10, 2024

Time: 7:00 PM

Location: 290 N Flint St; Kaysville, UT 84037



It is the desire and mission of this school to have every child be challenged, experience success and master basic skills, grow in academic ability and content knowledge, and develop an understanding and appreciation for our nation's heritage and founding principles.

Jefferson Academy will offer an academically challenging and content-rich history-centered curriculum that incorporates the study of American citizenship. Jefferson Academy will provide an environment in which every student has the opportunity to gain a strong foundation of knowledge in world and American history, classic literature, science, math and fine arts.

AGENDA

CALL TO ORDER

REPORTS

- Financial Report
 - Annual Commitment to Ethical Behavior
 - Fraud Risk Assessment
- Director's Report
- Policy Governance
 - Ends 1.1 Academic Accomplishment
 - Ends 1.5 Appreciation for Learning
 - Ends 1.6 Community Involvement
 - Ends 1.7 School Culture
 - Executive Limitations 2.0 Global Executive Limitations Policy
 - Executive Limitations 2.1 Treatment of Students, Parents and Community
 - Executive Limitations 2.2 Treatment of Staff
 - Executive Limitations 2.3 Financial Planning/Budgeting
 - Executive Limitations 2.7 Compensation and Benefits
 - Executive Limitations 2.8 Communication and Support to the Board
 - Executive Limitations 2.9 Ends Focus Grants or Contracts

CONSENT ITEMS

- March 18, 2024, Board Meeting and Closed Session Minutes

VOTING AND DISCUSSION ITEMS

- Amended 2023-2024 Budget
- Proposed 2024-2025 Budget
- Audit Engagement Letter
- Property and Liability Insurance

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.

- Special Education Services Agreement
- ETS Quote (iPads)
- Asphalt Bid
- 1 year Lawn Care Agreement
- Lunch Funds
- Filtered Bottle Filling Station
- Policy to Approve:
 - Credit Card Policy
- Teacher Student Success Act Plan
- Sex Education Committee
- Board Member Terms and Elected Offices
- Director Employment Agreement & Compensation

CALENDARING

- Next Board Meeting August 5, 2024, at 7:00pm
- Annual Board Meeting Calendar

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).

ADJOURN

Board Member Annual Commitment to Ethical Behavior

I understand that as a board member of Jefferson Academy I should always engage in ethical behavior. I have read the school's Ethics Policy and am committed to abiding by the policy, conducting myself consistent with high standards of ethics, and complying with applicable law.

Signature _____
Board Member Name

Date

Signature _____
Board Member Name

Date

Signature _____
Board Member Name

Date

Signature _____
Board Member Name

Date

Signature _____
Board Member Name

Date

Signature _____
Board Member Name

Date

Signature _____
Board Member Name

Date



Jefferson Academy (the "School") adopts this policy to ensure that individuals associated with the School, including Board Members and employees, conduct themselves consistent with high standards of ethics and with applicable law.

Any allegation of a violation of this policy should be reported to the School's Board of Directors in accordance with the School's Staff Grievance Policy or Parent Grievance Policy, as applicable. The Board will ensure that all allegations of ethics violations are promptly investigated and that appropriate action is taken based on the results of the investigation.

No Board Member or School employee may violate Utah Code 76-8-105, which precludes the solicitation or receipt of a bribe.

No Board Member or School employee may violate the Utah Public Officers' and Employees' Ethics Act (Utah Code 67-16-1, et seq.), which, among other requirements, precludes Board Members and School employees from:

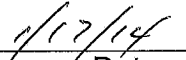
- (a) accepting employment or engaging in any business or professional activity that he/she might reasonably expect would require or induce him/her to improperly disclose controlled information that he/she has gained by reason of his/her official position;
- (b) disclosing or improperly using controlled, private, or protected information acquired by reason of his/her official position or in the course of official duties in order to further substantially his/her personal economic interest or to secure special privileges or exemptions for himself/herself or others;
- (c) using or attempting to use his/her official position to:
 - (i) further substantially his/her personal economic interest; or
 - (ii) secure special privileges or exemptions for himself/herself or others;
- (d) accepting other employment that he/she might expect would impair his/her independence of judgment in the performance of his/her public duties;
- (e) accepting other employment that he/she might expect would interfere with the ethical performance of his/her public duties; or
- (f) except as otherwise allowed in the law, knowingly receiving, accepting, taking, seeking, or soliciting, directly or indirectly for himself/herself or another a gift of substantial value or a substantial economic benefit tantamount to a gift:
 - (i) that would tend improperly to influence a reasonable person in the person's position to depart from the faithful and impartial discharge of the person's public duties;
 - (ii) that he/she knows or that a reasonable person in that position should know under the circumstances is primarily for the purpose of rewarding him/her for official action taken; or

(iii) if he/she recently has been, is now, or in the near future may be involved in any governmental action directly affecting the donor or lender, unless a disclosure of the gift, compensation, or loan and other relevant information has been made in the manner provided in Utah Code 67-16-6.

Licensed educators of the School must comply with Utah Educator Standards contained at R277-515-3 pertaining to the ethical conduct required of all licensed educators in the state of Utah.

Signature:


Keith Facer, Board Chair


Date

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: 375 /395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	5	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	5	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	5	5
i. Cash receipting and deposits?	5	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	20	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	10	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	20	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	20	20
7. Does the entity have or promote a fraud hotline?	20	20
8. Does the entity have a formal internal audit function?	--	20
9. Does the entity have a formal audit committee?	20	20

*Entity Name: Jefferson Academy

*Completed for Fiscal Year Ending: June 30, 2024 *Completion Date: _____

*CAO Name: Nicole Jones *CFO Name: Alana Wilson

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	X			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".				X
4. Are all the people who have access to blank checks different from those who are authorized signers?		X	X	
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	X			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	X			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			

* MC = Mitigating Control

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

Jefferson Academy

Statement of Activities

Created on May 10, 2024

For Prior Month

Reporting Book: ACCRUAL

As of Date: 05/10/2024

Location: Jefferson Academy

	Annual June 30, 2024	Year-to-Date April 30, 2024	
	Budget	Actual	% of Budget
Net Income			
Income			
Revenue From Local Sources	92,670	189,777	204.8 %
Revenue From State Sources	5,610,123	4,793,004	85.4 %
Revenue From Federal Sources	186,013	123,462	66.4 %
Total Income	5,888,806	5,106,243	86.7 %
Expenses			
Instruction/Salaries	2,853,616	2,034,266	71.3 %
Employee Benefits	843,988	465,830	55.2 %
Purchased Prof & Tech Serv	544,608	497,519	91.4 %
Purchased Property Services	254,045	125,976	49.6 %
Other Purchased Services	88,500	67,764	76.6 %
Supplies & Materials	504,765	556,488	110.2 %
Property	0	126,226	0.0 %
Debt Services & Miscellaneous	668,284	557,863	83.5 %
Total Expenses	5,757,806	4,431,932	77.0 %
Total Net Income	131,000	674,311	514.7 %

Jefferson Academy
Statement of Activities
Created on May 10, 2024
For Prior Month

Reporting Book: ACCRUAL
As of Date: 05/10/2024
Program Group: GENERAL FUND
Location: Jefferson Academy

	Annual Year-to-Date		
	June 30, 2024		
	Budget	Actual	% of Budget
Net Income			
Income			
Revenue From Local Sources	15,670	106,840	681.8 %
Revenue From State Sources	4,913,152	3,946,292	80.3 %
Total Income	4,928,822	4,053,132	82.2 %
Expenses			
Instruction/Salaries	2,297,236	1,591,974	69.3 %
Employee Benefits	785,568	400,826	51.0 %
Purchased Prof & Tech Serv	374,608	331,204	88.4 %
Purchased Property Services	254,045	118,777	46.8 %
Other Purchased Services	88,500	67,763	76.6 %
Supplies & Materials	285,153	305,968	107.3 %
Debt Services & Miscellaneous	668,284	557,534	83.4 %
Total Expenses	4,753,393	3,374,046	71.0 %
Total Net Income	175,429	679,086	387.1 %

Created on : 05/10/2024 11:23 PM PST

Jefferson Academy
Statement of Activities
Created on May 10, 2024
For Prior Month

Reporting Book: ACCRUAL
As of Date: 05/10/2024
Program Group: All Special Education
Location: Jefferson Academy

	Annual Year-to-Date		
	June 30, 2024		
	Budget	Actual	% of Budget
Net Income			
Income			
Revenue From State Sources	379,861	325,049	85.6 %
Revenue From Federal Sources	100,000	0	0.0 %
Total Income	479,861	325,049	67.7 %
Expenses			
Instruction/Salaries	336,900	194,679	57.8 %
Employee Benefits	35,375	35,444	100.2 %
Purchased Prof & Tech Serv	170,000	147,667	86.9 %
Supplies & Materials	0	15,697	0.0 %
Total Expenses	542,275	393,487	72.6 %
Total Net Income	(62,414)	(68,438)	109.7 %

Created on : 05/10/2024 11:23 PM PST

Jefferson Academy

Statement of Activities

Created on May 10, 2024

For Prior Month

Reporting Book: ACCRUAL
 As of Date: 05/10/2024
 Program Group: FOOD SERVICE
 Location: Jefferson Academy

	Annual Year-to-Date June 30, 2024		
	Budget	Actual	% of Budget
Net Income			
Income			
Revenue From Local Sources	77,000	82,938	107.7 %
Revenue From State Sources	38,000	52,838	139.0 %
Revenue From Federal Sources	60,000	75,318	125.5 %
Total Income	175,000	211,094	120.6 %
Expenses			
Instruction/Salaries	68,804	49,722	72.3 %
Employee Benefits	7,225	6,097	84.4 %
Purchased Prof & Tech Serv	0	752	0.0 %
Purchased Property Services	0	7,200	0.0 %
Supplies & Materials	80,986	79,550	98.2 %
Property	0	8,996	0.0 %
Debt Services & Miscellaneous	0	328	0.0 %
Total Expenses	157,015	152,646	97.2 %
Total Net Income	17,985	58,448	325.0 %

Created on : 05/10/2024 11:23 PM PST

Jefferson Academy
Statement of Financial Position
Created on May 10, 2024
For Prior Month

Reporting Book:

ACCRUAL

As of Date:

05/10/2024

Location:

Jefferson Academy

	Period Ending 04/30/2024	Period Ending 04/30/2023
	Actual	Actual
Assets & Other Debits		
Current Assets		
Operating Cash	2,927,916	2,465,792
Accounts Receivables	1,404	1,497
Total Current Assets	2,929,320	2,467,289
Restricted Cash	587,384	495,158
Net Assets		
Fixed Assets	10,888,251	10,887,166
Depreciation	(3,063,360)	(2,799,787)
Total Net Assets	7,824,891	8,087,379
Total Assets & Other Debits	11,341,595	11,049,826
Liabilities & Fund Equity		
Current Liabilities	55,490	37,095
Long-Term Liabilities	11,025,000	11,326,000
Fund Balance	(413,206)	(889,153)
Net Income	674,311	575,883
Total Liabilities & Fund Equity	11,341,595	11,049,826

Jefferson Academy

Board of Directors Meeting

Date: March 18, 2024

Location: 1425 S Angel St; Kaysville, UT 84037

In Attendance: Keith Facer, Natalie Allman, Alana Wilson, Paul Smith

Others Present: Nicole Jones, Dawn Benke (via zoom), Alicia Ady



MINUTES

CALL TO ORDER

Keith Facer called the meeting to order at 7:06PM.

REPORTS

- Financial Report

Dawn Benke provided the financial report. This included the school's income and expenses so far this school year. She also reported on local sources, PTIF, the sweep account and reported that interest is accruing at a good rate. The federal income is looking low because they are still working through the reimbursements for the year. Federal should be a lot higher next month because of when federal funding comes into the school. Dawn also discussed the different expenses and where the numbers were sitting for the school year. She discussed how they budgeted higher initially because they were considering URS but because they chose not to, the budget is a little bit skewed. She also discussed the differences in the budget due to the safety grant and the purchases associated with it. She discussed how the lunch budget was slightly skewed because lunch was free last year. This year there are more student buying lunch than they originally anticipated but it will all equal out in the end because they will be reimbursed for those extra lunches as well. They discussed upcoming purchases and purchases that effect the school's overall net position.

- Director's Report

Nicole Jones provided the director's report. This report included Middle Of Year (MOY) testing. She discussed the differences in Beginning of Year (BOY) to MOY testing. She reported that they look at how many kids are on benchmark, and also the overall growth for all students and grades. They evaluated their school and calculated how much time students are spending in grade level text. This evaluation and resulting modifications should help literacy scores. Teachers are modifying their instruction to increase the time that students are in grade level texts. Nicole also discussed the students' resiliency in math and described in detail how students are able to work around problems and tackle challenges. The school's math benchmarks are looking better than they have in years. This is compared to other years of RISE testing. They have had professional development for teachers to help give teachers new strategies in their classrooms. She reported that the teachers seem much more invested in the new strategies now that they have been trained and know how to implement it. Nicole discussed that they had a staff development as well. There was an 85% participation for the optional staff and teacher "leader in me" training. The

feedback for this training was positive. The staff reported that this training helped them focus on the big picture and not get bogged down in the details of the day-to-day. The next piece of the schools' implementation will be a "leader in me" survey that will be sent to staff, parents, and teachers. It will assess where everyone thinks the school is in the implementation process. This will allow the school to set new goals to continue farther down the road of implementation. Nicole reported that the lottery for next year is still a little bit messy, but the numbers are looking good. She thinks enrollment will be a little bit higher next year than what the October 1 count was this year. She discussed some of the new legislation that was passed regarding kindergarten that might complicate the school schedule for next year. This legislation is specifically regarding half-day/full-day kindergarten. She also discussed some of the complications that come along with this new legislation. Paul Smith asked if there had been any issues with parents lately. Nicole reported that there have been minor issues but nothing too big. She reported she has talked with Platte Nielson (an attorney) to handle these situations. She reported that all these minor issues have been resolved. She reported that it has helped to have so much staff support and legal support to resolve any issues that arise. Natalie Allman asked what the "Leader in Me" community involvement would look like next year. Nicole reported multiple ways that the parents and community could potentially be involved more in the school. She discussed feedback she has had on the "student led conferences" and the benefit of students owning their education. She also discussed the value in students taking charge and leading. She discussed that there is so much more to education than literacy and math. The character education and leadership training will really benefit these students. The board anticipates that the community involvement will be well received. Nicole also reported on the Ends 1.1 Academic Accomplishment. This helps set specific goals with these Ends and discussed ways the school can accomplish these goals.

- Policy Governance

- Ends 1.1 Academic Accomplishment
- Ends 1.2 Citizenship
- Ends 1.3 Moral Excellence
- Ends 1.4 Principles of Liberty
- Ends 1.5 Appreciation for Learning
- Ends 1.6 Community Involvement
- Ends 1.7 School Culture
- Executive Limitations 2.5 Emergency Executive Director Succession
- Executive Limitations 2.6 Asset Protection
- Executive Limitations 2.9 Ends Focus Grants or Contracts

Keith Facer discussed how he read through the updated Ends 1.1 Academic Accomplishment. He asked Nicole to explain why certain things were included in the Ends 1.1. Nicole discussed why these goals were set and how they are tied to the school's Exhibit A, and also to the core standards. Keith really likes how the top paragraph summarizes well the goals that follow. Alana Wilson asked how the school is doing on goal number 4. Nicole reported that the school is still above where the state wants them to be even though their scores are a little bit

lower this year than they would like. The board discussed how these goals will help the school to be able to measure growth beyond the standardized tests. There are so many other ways to measure a students' growth. Keith also asked if anyone else had questions about any of the policy governance. Keith asked about Executive Limitations 2.5 Emergency Executive Director Succession planning. Nicole addressed how they are currently working on succession planning. They are working on a contingency plan for the day-to-day things that may not have been defined as well. She reported that because her admin team is so collaborative a lot of the director responsibilities could be covered fairly easily if something were to happen. Keith discussed that he would like to have whoever would be the best person to take over in the interim, come to an occasional board meeting so they are familiar with this side of the job as well.

CONSENT ITEMS

- January 22, 2024, Board Meeting and Closed Session Minutes
Keith Facer made a motion to approve the January 22, 2024, Board Meeting and Closed Session Minutes. Alana Wilson seconded the motion. The motion passed unanimously. The votes were as follows: Keith Facer, Aye; Natalie Allman, Aye; Alana Wilson, Aye; Paul Smith, Aye.

VOTING AND DISCUSSION ITEMS

- Policy Governance
The board discussed the Ends 1.1 Academic Achievement during the director's report. There was no further discussion.
- School LAND Trust
Nicole Jones discussed the proposed 2024-2025 School Land trust plan. She discussed how she included the version that was taken to the Land Trust committee. The plan is similar to last year to continue with goals that have not been completed yet. She discussed some of the goals that are still being worked on. She also discussed how they are trying to get devices 1:1 for students to help with access students have to devices in school. She discussed how close the school is to getting to this goal.
- Credit Card through UMB Bank
Dawn Benke discussed the options for opening a credit card through UMB Bank. This will allow the school to receive cashback for purchases on the credit card. She discussed how the controls in place align well with the school's purchasing policy. Opening this credit card will require a Credit Card policy to be in place that Platte is currently working on.
Keith Facer made a motion to approve the Ends 1.1 Academic Achievement as proposed, the School LAND Trust plan as presented, and to obtain a Credit Card through UMB Bank. Alana Wilson seconded the motion. The motion passed unanimously. The votes were as follows: Keith Facer, Aye; Natalie Allman, Aye; Alana Wilson, Aye; Paul Smith, Aye.

CALENDARING



Governing Board of Directors

Policy Governance Manual

Revised 10/17/2022

Table of Contents

1.0 Ends Policies	1
2.0 Executive Limitations Policies.....	5
3.0 Board-Management Delegations Policies.....	12
4.0 Governance Process Policies	15
Articles of Incorporation	22
Board Rules of Order and Procedure	26
Bylaws.....	28
Ethics Policy	32

1.0 Ends Policies

1.0 JA Global Ends Policy

Jefferson Academy exists to empower students as stewards of great scholarship, citizenship, and moral excellence, who will lead and move the cause of liberty.

Policy Type: Ends

Policy Title: 1.1. Academic Accomplishment

Jefferson Academy provides the tools and environment to learn, acquire and evaluate information to achieve academic mastery through a variety of instructional resources and current technologies.

Accordingly;

1. All students will, through exposure to Core Knowledge topics and state standards, demonstrate a depth of knowledge in multiple subject areas to make informed decisions.
2. JA students will be able to communicate effectively through reading, writing, speaking and listening to understand information in a variety of contexts, media and languages.
3. JA will achieve a literacy goal of 80% of students in grades K-3 achieving typical or better progress as measure by state assessments.
4. JA will be ranked in the top 30% in language arts, in the top 15% in mathematics and in the top 20% in science by end-of-year state reference tests.
5. Every student continuously enrolled in JA for at least a year will achieve at least one year's worth of growth (as measured by Board approved assessment provided by the Executive Director) in exchange for one year's worth of instruction.

Adopted: June 23, 2011

Revised: March 18, 2024

Monitoring Method: Internal

Monitoring Frequency: Three Times Annually (September, January, June)

Policy Type: Ends

Policy Title: 1.2. Citizenship

Jefferson Academy exhibits superior characteristics of American citizenship.

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: Semi-Annually (October, March)

Policy Type: Ends

Policy Title: 1.3. Moral Excellence

Jefferson Academy exhibits standards of moral excellence.

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: Semi-Annually (October, March)

Policy Type: Ends

Policy Title: 1.4. Principles of Liberty

Jefferson Academy exhibits the principles of liberty, which provide that individuals govern themselves to behave according to their own free will and take responsibility for their actions.

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: Semi-Annually (October, March)

Policy Type: Ends

Policy Title: 1.5. Appreciation for Learning

Accordingly, all students will be equipped with a minimum set of skills:

1. Effectively communicate orally and in writing as measured by end of level testing and class/grade level presentations.
2. Use technology for word processing, information, research, and communication measured by curriculum based projects and assignments.
3. Read and comprehend a variety of material that gives students a greater access to knowledge as measured by end of level testing and curriculum-based assessments.

Adopted: June 23, 2011

Revised: January 30, 2017

Monitoring Method: Internal

Monitoring Frequency: Three Times Annually (September, January, June)

Policy Type: Ends

Policy Title: 1.6. Community Involvement

All members of the Jefferson Academy community contribute to student progress and achievement through active involvement in the educational process.

Accordingly, community members:

1. Have clear expectations of services the school provides and of what it does not provide.
2. Provide input for improvement prior to new school initiatives or major decisions are undertaken.

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: Semi-Annually (January, May)

Policy Type: Ends

Policy Title: 1.7. School Culture

A culture of accountability exists for the school community.

Accordingly,

1. All students are valued and respected and will develop important personal characteristics such as honesty, trustworthiness, integrity, respect, compassion, responsibility and citizenship.
2. JA community members exhibit personal responsibility for the success of the school.
3. The use of electronic devices does not interfere with the learning, safety, and security of any student.
4. The school will follow a Dress Code, which fosters an environment conducive to learning and a sense of community.

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: Semi-Annually (January, May)

2.0 Executive Limitations Policies

2.0 JA Global Executive Limitations Policy

The Executive Director shall not cause or allow any individual or organizational practice, activity, decision, or circumstance which is either, unlawful, unethical, unsafe, and imprudent, in violation of commonly accepted practices, Board Policy, Bylaws, Articles of Incorporation or Charter.

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: Annually (June)

Policy Type: Executive Limitations

Policy Title: 2.1. Treatment of Students, Parents and Community

With respect to interactions with Students, Parents, and Community, the Executive Director shall not cause or allow conditions or procedures that are untimely, disorganized, or unnecessarily intrusive or undignified.

Accordingly, the Executive Director shall not:

1. Elicit information for which there is no clear necessity.
2. Use methods of collecting, reviewing, transmitting, or storing information that fail to protect confidential information or provide improper access to the material.
3. Fail to operate the facilities with appropriate security, safety, accessibility and privacy.
4. Fail to establish an internet safety and acceptable use of internet and electronic resources policies that include:
 - a. Preventing user access over its computer network to, or transmission of, inappropriate material via Internet, electronic mail, or other forms of direct electronic communications.
 - b. Preventing unauthorized access and other unlawful online activity.
 - c. Preventing unauthorized online disclosure, use, or dissemination of personal identification information of minors.
 - d. Compliance with the Children's Internet Protection Act (47 U.S.C. § 254(h)).
5. Fail to have appropriate policies and procedures governing extended curricular travel, field trip activities, and student transportation.
6. Fail to establish a wellness policy fostering a healthy nutritional atmosphere.
7. Fail to establish with students, parents, and community a clear understanding of what may be expected and what may not be expected from the service offered.

8. Fail to inform students, parents and community of this policy or to provide a way to be heard for persons who believe they have not been accorded a reasonable interpretation of their rights under this policy.
 - a. Fail to facilitate orderly and appropriate public access to the Board, and to ensure timely and appropriate follow-up in response to expressed public input.
9. Fail to provide for effective handling of grievances and respond meaningfully and timely to concerns raised by students, parents and community and report, in a timely manner, on any serious or repeated concerns to the Board.
10. Fail to ensure the school faculty and staff involves stakeholders in an advisory capacity in important issues that impact them directly; nor fail to ensure that the school community works together to provide students with educational experiences that meet the Boards Ends.
11. Fail to implement a homework policy that is designed to accomplish the school's outcomes while taking into consideration the numerous outside demands on students.
12. Fail to establish meaningful policies and procedures that facilitate accomplishment of Ends and that provide for controls to ensure compliance with all regulatory, federal, and state requirements.

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: Semi-Annually (December, April)

Policy Type: Executive Limitations

Policy Title: 2.2. Treatment of Staff

With respect to the treatment of paid and volunteer staff, the Executive Director may not cause or allow conditions that are unfair, unnecessarily undignified, disorganized, untimely or unclear.

Accordingly, the Executive Director shall not:

1. Operate without written personnel policies which:
 - a. Clarify rules and processes for staff.
 - b. Provide for effective handling of grievances or concerns.
 - c. Protect against wrongful conditions and preferential treatment for personal reasons.
 - d. Include position specific job descriptions, salary and compensation plans for all positions.
 - e. Include a personnel performance evaluation system that ensures the Ends of the school are met.
 - f. Provide for hiring qualified staff.
 - i. The school will not employ an individual whose license has been revoked or is currently suspended by the Utah State Board of Education or whose

license has been revoked or is currently suspended by another state Board of Education.

- g. Provide for termination and/or separation procedures.
 - h. Provide for acceptable use of internet and electronic resources.
 - i. Provide for staff travel to fulfill their official duties or to attend seminars, conferences or other professional or educational activities benefiting the school.
 - i. Executive Director travel requires prior Board approval.
2. Retaliate against any staff member for non-disruptive expression of dissent.
 3. Fail to acquaint staff with their rights under this policy.
 4. Allow staff to be unprepared for emergencies.
 5. Prevent staff from grieving to the Board when (a) internal grievance procedures have been exhausted and (b) the employee alleges that Board policy has been violated.
 6. Fail to protect confidentiality and/or confidential information.
 7. Fail to provide staff with training and education necessary to meet Board policy and Ends.

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: Semi-Annually (December, April)

Policy Type: Executive Limitations

Policy Title: 2.3. Financial Planning/Budgeting

Financial Planning for any fiscal year or the remaining part of any fiscal year shall not deviate materially from the Board's End's priorities, risk financial jeopardy, or fail to be derived from a multi-year plan.

Accordingly, the Executive Director shall not:

1. Omit credible projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosure of planning assumptions.
2. Plan the expenditure in any fiscal year of more funds than are conservatively projected to be received in that period.
3. Fail to provide for governance costs in all budget planning.
4. Fail to provide for long-term capital reserves.
5. Fail to budget for a rainy-day fund.

Adopted: June 23, 2011

Revised: January 22, 2018

Monitoring Method: Internal; External

Monitoring Frequency: Annually (June); Annually (December)

Policy Type: Executive Limitations

Policy Title: 2.4. Financial Condition and Activities

With respect to the actual, ongoing financial condition and activities, the Executive Director shall not cause or allow the development of fiscal jeopardy or a material deviation of actual expenditures from Board priorities established in Ends policies.

Accordingly, the Executive Director shall not:

1. Expend more funds than have been received in the fiscal year to date unless the Board's debt guideline is met.
2. Incur debt in an amount greater than can be repaid by certain and otherwise unencumbered revenues within sixty days.
3. Use any long-term capital reserves.
4. Use any rainy-day funds without prior Board approval.
5. Conduct interfund shifting in amounts greater than can be restored to a condition of discrete fund balances by certain, otherwise unencumbered revenues within a reasonable time.
6. Fail to settle payroll and debts in a timely manner.
7. Allow tax payments or other government ordered payments or filings to be overdue or inaccurately filed.
8. Make a single purchase or commitment of greater than \$5,000 or up to \$10,000 with the signature of either the Board Chair or Financial Coordinator. Splitting orders to avoid these limits is not acceptable.
9. Fail to aggressively pursue receivables after a reasonable grace period.
10. Fail to depreciate items consistent with GAAP (Generally Accepted Accounting Practices).
11. Fail to budget and purchase items in a manner consistent with prioritization of Board Ends.

Adopted: June 13, 2013

Revised: January 22, 2018

Revised: October 17, 2022

Monitoring Method: Internal; External

Monitoring Frequency: Monthly; Annually (December)

Policy Type: Executive Limitations

Policy Title: 2.5. Emergency Executive Director Succession

To protect the Board from sudden loss of Executive Director services, the Executive Director shall not have less than one other administrator sufficiently familiar with Board and Executive Director issues and processes to enable them to take over with reasonable proficiency as an interim successor.

Accordingly, the Executive Director shall not:

1. Fail to provide sufficient training on Board and Executive Director issues.

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: Annually (January)

Policy Type: Executive Limitations

Policy Title: 2.6. Asset Protection

The Executive Director shall not cause or allow organizational assets to be unprotected, inadequately maintained, or unnecessarily risked.

Accordingly, the Executive Director shall not:

1. Fail to adequately insure against theft and casualty liability losses to Board members, staff and the organization itself in an amount greater than the average for comparable organizations.
2. Fail to formally identify personnel authorized to access monies.
3. Subject facilities and equipment to improper wear and tear or insufficient maintenance.
 1. Fail to have a written maintenance plan and document services performed in an organized manner.
4. Unnecessarily expose the organization, its Board or staff to claims of liability.
5. Make any purchase (a) wherein normally prudent protection has not been given against conflict of interest; (b) of more than \$1,000 without having obtained at least two bids documenting comparative prices and quality; (c) of more than \$50,000 without a formal documented Request for Proposal (RFP) process.
6. Fail to protect intellectual property, proprietary information, confidential information, other information, and files from disclosure, loss, or significant damage.
7. Fail to follow all state and federal laws and guidelines regarding records management.
8. Receive, process or disburse funds under controls, which are insufficient to meet the Board-appointed auditors standards.
9. Invest or hold operating capital in insecure instruments, including uninsured checking accounts and bonds of less than AA rating at any time, or in non interest-bearing accounts except where necessary to facilitate ease in operational transactions.
10. Endanger the organization's public image, its credibility, or its ability to accomplish ends.

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: Annually (February)

Policy Type: Executive Limitations

Policy Title: 2.7. Compensation and Benefits

With respect to employment, compensation, and benefits to employees, consultants, contract workers and volunteers, the Executive Director shall not cause or allow jeopardy to fiscal integrity or to public image.

Accordingly, the Executive Director shall not:

1. Change his or her compensation and benefits.
2. Promise or imply permanent or guaranteed employment.
3. Establish or allow compensation and benefits, which deviate materially from the geographic or professional market for the skills employed.
4. Fail to establish a compensation philosophy and policy that provides for performance-based incentives and creative solutions to retain and attract quality staff.
5. Create obligations over a longer term than revenues can be safely projected, in no event longer than one year.
6. Establish or change benefits so as to cause unpredictable or inequitable situations.

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: Annually (April)

Policy Type: Executive Limitations

Policy Title: 2.8. Communication and Support to the Board

The Executive Director shall not permit the Board to be uninformed or unsupported in its work.

Accordingly, the Executive Director shall not:

1. Neglect to submit Board required monitoring data (see policy on Monitoring Executive Director Performance) in a timely, accurate and understandable fashion, which directly addresses provisions of Board policies being monitored, including the Executive Director's interpretations.
2. Allow the Board to be unaware of any actual or anticipated noncompliance with any Ends or Executive Limitations policy of the Board regardless of the Board's monitoring schedule.
3. Allow the Board to be without decision information required periodically by the Board or let the Board be unaware of relevant trends.
4. Let the Board be unaware of any significant incidental information it requires including, but not limited to, anticipated media coverage, threatened or pending lawsuits, and material internal or external changes.
5. Allow the Board to be unaware that, in the Executive Director's opinion, the Board is not in compliance with its own policies on Governance Process and Board-Management

Delegation, particularly in the case of Board behavior that is detrimental to the work relationship between the Board and the Executive Director.

6. Present information in unnecessarily complex or lengthy form or in a form that fails to differentiate among information of three types: monitoring, decision preparation, and other.
7. Allow the Board to be without a workable mechanism for official Board, officer, or committee communications.
8. Fail to deal with the Board as a whole except when (a) fulfilling individual requests for information or (b) responding to officers or committees duly charged by the Board.
9. Fail to submit to the Board consent agenda items delegated to the Executive Director yet required by law, regulation, charter, or contract to be Board-approved, along with applicable monitoring information that provides the Board sufficient data to ensure compliance.
10. Fail to obtain and communicate the applicable balanced points of view of staff, community and external sources in recommendations and monitoring data to the Board.

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: (August, December, April)

Policy Type: Executive Limitations

Policy Title: 2.9. Ends Focus of Grants or Contracts

The Executive Director may not enter into any grant or contract, unless it emphasizes the production of ends and the avoidance of unacceptable means.

Accordingly, the Executive Director shall not:

1. Fail to establish particular methods and activities to preclude grant funds from being used in a manner outside the grant requirements.
2. Fail to assess and consider a contractor's capability to produce appropriately targeted, efficient results.

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: Semi-Annually (June, January)

3.0 Board-Management Delegations Policies

3.0 JA Global Board-Management Delegation

The Board's sole official connection to the operational organization, its achievements, and conduct will be through a chief executive officer, titled Executive Director.

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: Semi-Annually (During Board Retreats – December, July)

Policy Type: Board-Management Delegation

Policy Title: 3.1. Unity of Control

Only officially passed motions of the Board are binding on the Executive Director.

1. Decisions or instructions of individual Board members, officers, or committees are not binding on the Executive Director except in rare instances when the Board has specifically authorized such exercise of authority.
2. In the case of Board members or committees requesting information or assistance without Board authorization, the Executive Director should refuse such requests that require, in the Executive Director's opinion, a material amount of staff time or funds, or are disruptive.

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: Ongoing

Policy Type: Board-Management Delegation

Policy Title: 3.2. Accountability of the Executive Director

The Executive Director is the Board's only link to operational achievement and conduct, so that all authority and accountability of staff, as far as the Board is concerned, is considered the authority and accountability of the Executive Director.

1. The Board will never give instructions to persons who report directly or indirectly to the Executive Director.
2. The Board will not evaluate, either formally or informally, any staff other than the Executive Director.
3. The Board will view Executive Director performance as identical to organizational performance so that organizational accomplishment of Board-stated Ends and

avoidance of Board-proscribed means will be viewed as successful Executive Director performance.

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: Ongoing

Policy Type: Board-Management Delegation

Policy Title: 3.3. Delegation to the Executive Director

The Board will instruct the Executive Director through written policies that prescribe the organizational Ends to be achieved and proscribe organizational situations and actions to be avoided, allowing the Executive Director to use any reasonable interpretation of these policies.

1. The Board will develop policies instructing the Executive Director to achieve specified results, for specified recipients, at a specified cost.
2. The Board will develop policies that limit the latitude the Executive Director may exercise in choosing the organizational means. These limiting policies will describe those practices, activities, decisions, and circumstances that would be unacceptable to the Board even if they were to be effective. Policies will be developed systematically from the broadest, most general level to more defined levels, and they will be called Executive Limitations policies. The Board will never prescribe organizational means delegated to the Executive Director.
 - a. Below the global level, a single limitation at any given level does not limit the scope of any foregoing level.
 - b. Below the global level, the aggregate of limitations on any given level may embrace the scope of the foregoing level, but only if justified by the Executive Director to the Board's satisfaction.
3. As long as the Executive Director uses any reasonable interpretation of the Board's Ends and Executive Limitations policies, the Executive Director is authorized to establish all further policies, make all decisions, take all actions, establish all practices, and pursue all activities. Such decisions of the Executive Director shall have full force and authority as if decided by the Board.
4. The Board may change its Ends and Executive Limitations policies, thereby shifting the boundary between Board and Executive Director domains. By doing so, the Board changes the latitude of choice given to the Executive Director. But as long as any particular delegation is in place, the Board will respect and support the Executive Director's choices.

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: Ongoing

Policy Type: Board-Management Delegation

Policy Title: 3.4. Monitoring Executive Director Performance

Systematic and rigorous monitoring of Executive Director job performance will be solely against the expected Executive Director job outputs: 1) organizational accomplishment of Board policies on Ends; and 2) organizational operation within the boundaries established in Board policies on Executive Limitations.

1. Monitoring is simply to determine the degree to which Board policies are being met. Information that does not do this will not be considered to be monitoring information.
2. The Board will acquire monitoring information by one or more of three methods:
 - a. By internal report, in which the Executive Director discloses interpretations and compliance information to the Board.
 - b. By external report, in which an external, disinterested third party selected by the Board assesses compliance with Board policies.
 - c. By direct Board inspection, in which a designated member or members of the Board assess compliance with the appropriate policy criteria.
3. In every case, the Board will judge (a) the reasonableness of the Executive Director's interpretation and (b) whether data demonstrate accomplishment of the interpretation.
4. The standard of compliance shall be any reasonable Executive Director interpretation of the Board policy being monitored. The Board is the final arbiter of reasonableness, but will always judge with a "reasonable person" test rather than with an interpretation favored by Board members or by the Board as a whole.
5. All policies that instruct the Executive Director will be monitored at a frequency and by a method chosen by the Board. The Board can monitor any policy at any time by any method, but will ordinarily depend on a routine schedule.

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: Ongoing

4.0 Governance Process Policies

4.0 JA Global Governance Process Policy

The purpose of the Board, on behalf of school stakeholders, is to see to it that Jefferson Academy (a) achieves appropriate results for appropriate persons for an appropriate cost (as specified in Board Ends policies) and (b) avoids unacceptable actions and situations (as prohibited in Board Executive Limitations policies).

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: Semi-Annually (During Board Retreats – December, July)

Policy Type: Governance Process

Policy Title: 4.1. Governing Style

The Board will govern lawfully, observing the principles of the Policy Governance model, with an emphasis on (a) outward vision rather than internal preoccupation, (b) encouragement of diversity in view-points, (c) strategic leadership more than administrative detail, (d) clear distinction of Board and Executive Director roles, (e) collective rather than individual decisions, (f) future rather than past or present, and (g) proactivity rather than reactivity.

1. The Board may conduct electronic meetings in accordance with the provisions of the Utah Open and Public Meetings Act and particularly Utah Code §52-4-207. Board members who are able to both hear and verbally participate in the meeting are considered present for purposes of determining the presence of a quorum at an electronic meeting. The Board will take all votes by roll call during an electronic meeting with the exception of unanimous votes.
2. The Board will cultivate a sense of group responsibility. The Board, not the staff, will be responsible for excellence in governing. The Board will be the initiator of policy, not merely a reactor to staff initiatives. The Board will not use the expertise of individual members to substitute for the judgment of the Board, although the expertise of individual members may be used to enhance the understanding of the Board as a body.
3. The Board will direct, control, and inspire the organization through the careful establishment of broad written policies reflecting the Board's values and perspectives. The Board's major policy focus will be on the intended long-term impacts outside the staff organization, not on the administrative or programmatic means of attaining these effects.
4. The Board will enforce upon itself whatever discipline is needed to govern with excellence. Discipline will apply to matters such as attendance, preparation for meetings, policymaking principles, respect of roles, and ensuring the continuance of

governance capability. Although the Board can change its Governance Process policies at any time, it will scrupulously observe those currently in force.

5. Continual Board development will include orientation of new Board members in the Board's governance process and periodic Board discussion of process improvement.
6. The Board will allow no officer, individual, or committee of the Board to hinder or serve as an excuse for not fulfilling group obligations.
7. During each meeting the Board will monitor and discuss the Board's policies and performance of the current meeting. Self-monitoring will include comparison of Board activity and discipline to policies in the Governance Process and Board-Management Delegation categories.

Adopted: June 23, 2011

Revised: October 17, 2022

Monitoring Method: Internal

Monitoring Frequency: Ongoing

Policy Type: Governance Process

Policy Title: 4.2. Board Job Description

Specific job outputs of the Board as an informed agent of the ownership are only those that ensure appropriate organizational performance.

1. Provide the authoritative linkage between the ownership and the operational organization.
2. Provide written governing policies that realistically address the broadest levels of all organizational decisions and situations.
 - a. Ends: The organizational impacts, benefits, outcomes, recipients, beneficiaries, impacted groups; and their relative worth in cost or priority.
 - b. Executive Limitations: Constraints on executive authority that establish the prudence and ethics boundaries within which all executive activity and decisions must take place.
 - c. Governance Process: Specification of how the Board conceives, carries out, and monitors its own policies.
 - d. Board-Management Delegation: How power is delegated and its proper use monitored; the Executive Director's role, authority, and accountability.
3. Provide assurance of successful organizational performance on Ends and Executive Limitations.
4. To accomplish its job outputs with a governance style consistent with Board policies, the Board will follow an annual agenda that (a) completes a re-exploration of Ends policies and (b) continually improves Board performance through Board education and enriched input and deliberation.

- a. The yearly cycle will conclude each year on the last day of February so that administrative planning and budgeting can be based on accomplishing a one-year segment of the Board's most recent statement of long-term Ends.
- b. The Board will complete its annual agenda before the last day of February and the yearly cycle will start March 1. At a minimum, the annual agenda will identify the following:
 - 1. Consultations with selected groups in the ownership, or other methods of gaining ownership input, will be determined and arranged in the annual agenda, to be held during the balance of the year.
 - 2. Governance education and education related to the ends determination (presentations by futurists, demographers, advocacy groups, staff, and so on) will be arranged in the annual agenda, to be held during the balance of the year.
 - 3. Board recruitment meetings that may include Policy Governance trainings twice a year to identify potential Board Members.
 - 4. Set a specific date for strategic planning by the Board of Board Ends.
 - 5. Nomination and ratification of the CGO and Secretary.
 - 6. Nomination and ratification of new Board members.
- c. Executive Director remuneration will be decided during the month of May based on the monitoring reports received in the last year.
- 5. To accomplish its job outputs with a governance style consistent with Board policies, the Board will follow a Board Meeting agenda.
 - a. A Board member may recommend or request an item for Board discussion by submitting the item to the CGO no later than five days before the Board meeting.
 - b. That examines Ends policies.
 - c. Continually examines and monitors Board performance.
 - d. Contains time for Board training.
 - e. Attend to consent agenda items as expeditiously as possible.
 - f. Executive Director monitoring from reports received since the previous meeting.
 - g. Plans for direct inspection monitoring or arrangements for third party monitoring when necessary.

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: Ongoing

Policy Type: Governance Process

Policy Title: 4.3. Chief Governance Officer's Role

The chief governance officer (CGO), a specifically empowered member of the Board, ensures the integrity of the Board's policies and, secondarily, occasionally represents the Board to outside parties.

1. The assigned result of the CGO's job is that the Board behaves consistently with its own rules and those legitimately imposed upon it from outside the organization.
 - a. Meeting discussion content will consist solely of issues that clearly belong to the Board to decide or to monitor according to Board policy.
 - b. Information that is neither for monitoring performance nor for Board decisions will be avoided or minimized and always noted as such.
 - c. Deliberation will be fair, open, and thorough but also timely, orderly, and kept to the point.
2. The authority of the CGO consists in making decisions that fall within topics covered by Board policies on governance processes and Board-Management Delegation, with the exception of (a) employment or termination of the Executive Director and (b) areas where the Board specifically delegates portions of this authority to others. The CGO is authorized to use any reasonable interpretation of the provisions in these policies.
 - a. The CGO is empowered to chair Board meetings with all the commonly accepted powers of that position, such as ruling and recognizing.
 - b. The CGO has no authority to make decisions about policies created by the Board within Ends and Executive Limitations policy areas. Therefore, the CGO has no authority to supervise or direct the Executive Director.
 - c. The CGO may represent the Board to outside parties in announcing Board-stated positions and in stating CGO decisions and interpretations within the area delegated to that role.
 - d. The CGO may delegate this authority but remains accountable for its use.
3. Nomination and ratification of the CGO will be done yearly.

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: Ongoing

Policy Type: Governance Process

Policy Title: 4.4. Board Secretaries Role

The Board secretary is an officer of the Board whose purpose is to ensure the integrity of the Board's documents with the exception of areas where the Board specifically delegates portions of this authority to others.

1. The assigned result of the secretary's job is to see to it that all Board documents and filings are accurate and timely.
 - a. Policies will be current in their reflection of Board decisions.
 - b. Policies will rigorously follow Policy Governance principles.
 - c. Bylaw elements necessary for legal compliance and for consistency with the principles of Policy Governance will be known to the Board.
 - d. Requirements for format, brevity, and accuracy of Board minutes will be known to the secretary.

2. The authority of the secretary is access to and control over Board documents.
3. The secretary may delegate its authority but remains accountable for its use.
4. Nomination and ratification of the secretary will be done yearly.

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: Ongoing

Policy Type: Governance Process

Policy Title: 4.5. Board Member's Code of Conduct

The Board commits itself and its members to ethical, businesslike, and lawful conduct, including proper use of authority and appropriate decorum when acting as Board members.

1. Members must demonstrate loyalty to the ownership, unconflicted by loyalties to staff, other organizations, or any personal interest.
2. Members must avoid conflict of interest with respect to their fiduciary responsibility.
 - a. There will be no self-dealing or business by a member with the organization. Members will annually disclose their involvement with other organizations or with vendors and any associations that might be reasonably seen as representing a conflict of interest.
 - b. When the Board is to decide upon an issue about which a member has an unavoidable conflict of interest, that member shall withdraw without comment not only from the vote but also from the deliberation.
 - c. Board members will not use their Board position to obtain employment in the organization for themselves, family members, or close associates. A Board member who applies for employment must first resign from the Board.
3. Board members may not attempt to exercise individual authority over the organization.
 - a. Members' interaction with the Executive Director or with staff must recognize the lack of authority vested in individuals except when explicitly authorized by the Board.
 - b. Members' interaction with the public, the press, or other entities must recognize the same limitation and inability of any Board member to speak for the Board except to repeat explicitly stated Board decisions.
 - c. Except for participation in Board deliberation about whether the Executive Director has achieved any reasonable interpretation of Board policy, members will not express individual judgments of performance of staff or the Executive Director.
4. Members will respect the confidentiality appropriate to issues of a sensitive nature.
5. Members will be properly prepared for Board deliberation.
6. Members will support the legitimacy and authority of the final determination of the Board on any matter, without regard to the member's personal position on the issue.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Ongoing

Policy Type: Governance Process

Policy Title: 4.6. Board Committee Principles

Board committees, when used, will be assigned so as to reinforce the wholeness of the Board's job and so as never to interfere with delegation from Board to Executive Director.

1. Board committees are to help the Board do its job, never to help or advise the staff. Committees ordinarily will assist the Board by preparing policy alternatives and implications for Board deliberation. In keeping with the Board's broader focus, Board committees will normally not have direct dealings with current staff operations.
2. Board committees may not speak or act for the Board except when formally given such authority for specific and time-limited purposes. Expectations and authority will be carefully stated in order to prevent conflict with authority delegated to the Executive Director.
3. Board committees cannot exercise authority over staff. The Executive Director works for the full Board, and will therefore not be required to obtain the approval of a Board committee before an executive action.
4. Board committees are to avoid overidentification with organizational parts rather than the whole. Therefore a Board committee that has helped the Board create policy on some topic will not be used to monitor organizational performance on that same topic.
5. Committees will be used sparingly and ordinarily in an ad hoc capacity.
6. This policy applies to any group that is formed by Board action, whether or not it is called a committee and regardless of whether the group includes Board members. It does not apply to committees formed under the authority of the Executive Director.

Adopted: June 23, 2011
Monitoring Method: Internal
Monitoring Frequency: Ongoing

Policy Type: Governance Process

Policy Title: 4.7. Cost of Governance

Because poor governance costs more than learning to govern well, the Board will invest in its governance capacity.

1. Board skills, methods, and supports will be sufficient to ensure governing with excellence.

- a. Training and retraining will be used liberally to orient new members and candidates for membership, as well as to maintain and increase existing members' skills and understandings.
 - b. Outside monitoring assistance will be arranged so that the Board can exercise confident control over organizational performance. This includes but is not limited to financial audit.
 - c. Outreach mechanisms will be used as needed to ensure the Board's ability to listen to owner viewpoints and values.
2. Costs will be prudently incurred, though not at the expense of endangering the development and maintenance of superior capability.
 - a. Up to \$5,000 per fiscal year for training, including attendance at conferences and workshops.
 - b. Up to \$5,000 per fiscal year for audit and other third party monitoring of organizational performance.
 - c. Up to \$1,500 per fiscal year for surveys, focus groups, opinion analyses, and meeting costs.
3. The Board will establish its Cost of Governance budget for the next fiscal year during the month of February.

Adopted: June 23, 2011

Monitoring Method: Internal

Monitoring Frequency: Ongoing

Articles of Incorporation

Jefferson Academy

Policy: Articles of Incorporation

Adopted: December 2, 2010

Revised: June 27, 2012

SECOND AMENDED AND RESTATED ARTICLES OF INCORPORATION OF JEFFERSON ACADEMY A UTAH NONPROFIT CORPORATION

The undersigned, acting under the Utah Revised Nonprofit Corporation Act, Utah Code Ann. 16-6a-1001 et seq. (the “Act”), adopts the following Second Amended and Restated Articles of Incorporation (the “Articles”), which amend and restate the amended Articles of Incorporation previously adopted, and does hereby certify:

ARTICLE I

Name

The name of the Corporation shall be Jefferson Academy, a Utah nonprofit corporation (the “Corporation”).

ARTICLE II

Principle Office/Place of Business

The principal place of business in Utah and the mailing address of the Corporation shall be 1425 South Angel Street; Kaysville, UT 84037. The business of the Corporation may be conducted in all states of the United States, and in all territories thereof, and in such other locations around the world as the Board of Directors shall determine.

ARTICLE III

Purpose

The purposes for which the Corporation is formed are exclusively for charitable, benevolent and educational purposes, within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (or corresponding provisions of any future United States internal revenue law) (the "Code"). In furtherance of these purposes, the Corporation may engage in all lawful activities and pursuits consistent with the powers described in the Utah Revised Nonprofit Corporation Act and authorized by Code Section 501(c)(3), including, but not limited to, operating a Utah Charter School and all activities related thereto.

Furthermore, the Corporation is formed exclusively for purposes for which a corporation may be formed under the Utah Revised Nonprofit Corporation Act, and not for pecuniary profit or financial gain. No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its directors, officers or other private persons or organizations, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article III hereof. The Corporation shall have the power to do any and all lawful acts and things and to engage in any and all lawful activities which may be necessary, useful, suitable, desirable or proper for the furtherance, accomplishment or attainment of any or all of the purposes for which the Corporation is organized, and to aid or assist other organizations whose activities are such as to further, accomplish, foster or attain any such purposes. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation (except to the extent provided in Code Section 501(h)), and the Corporation shall not participate in, or intervene in (including the publication or distribution of statements), any political campaign on behalf of (or in opposition to) any candidate for public office. Notwithstanding any provision of these Articles, the Corporation shall not carry on any activities not permitted to be carried on: (a) by a corporation exempt from federal income tax as an organization described in Code Section 501(c)(3); or (b) by a corporation, contributions to which are deductible under Code Sections 170(c), 2055(a) and 2522(a).

ARTICLE IV

Members/Stock

The Corporation shall not have any class of members or stock.

ARTICLE V

Board of Directors

1. The property, business and affairs of the Corporation shall be managed by a Board of Directors. The number of Directors shall be no less than three (3), but may be more than three (3), as fixed from time to time by the Bylaws of the Corporation. Should the number of

Directors become less than three (3), the remaining Directors shall, subject to approval by the Utah State Charter School Board (“USCSB”), appoint a replacement by majority vote.

2. The Directors shall be elected in the manner set forth in the Bylaws of the Corporation.

3. The Directors shall manage the business of the Corporation. Each Director shall hold office until such time as the Director resigns, is replaced by the remaining Directors or by election, or is removed by USCSB with or without cause. Vacancies on the Board shall be filled by a vote of the majority of the remaining Directors, subject to the approval of USCSB set forth below.

4. At the election or appointment of any new Director, the Corporation’s Secretary shall send notice to the Director of USCSB, by certified mail, return receipt requested. The notice shall include the identity of the nominated Directors and a request for approval of the appointment of the nominated Director. USCSB will have sixty (60) days to approve or reject the nomination of the Director. If USCSB fails to act within the sixty (60) days, the nomination will be deemed approved. The nominated Director may act as a Director, pending the approval or rejection of USCSB. A director may be removed by the USCSB at any time with or without cause. Notwithstanding anything in these Articles to the contrary, the provisions of this Article Five that gives USCSB rights to approve and/or remove Directors will not be amended or altered without the prior written consent of USCSB.

5. The names and addresses of the natural persons who are serving as the current Directors of the Corporation are as follows: (1) Keith Facer, 1425 S. Angel Street, Kaysville, UT 84037, (2) Neal Harris, 1425 S. Angel Street, Kaysville, UT 84037, (3) Shelley Young, 1425 S. Angel Street, Kaysville, UT 84037, (4) Kristi Carlston, 1425 S. Angel Street, Kaysville, UT 84037, (5) Kristine Beelek, 1425 S. Angel Street, Kaysville, UT 84037, and (6) Joshua Spilker, 1425 S. Angel Street, Kaysville, UT 84037.

ARTICLE VI

Officers

The Officers of the Corporation shall be as set forth in the Bylaws.

ARTICLE VII

Distribution on Dissolution

Upon the dissolution of the Corporation, the Board of Directors shall, after paying or making provision for the payment of all liabilities of the Corporation, transfer the assets of the Corporation to the Utah State Board of Education.

ARTICLE VIII

Registered Office/Agent

The name of the natural person who is to serve as the Registered Agent of the Corporation is Keith Facer. The address of the Corporation's registered office shall be: 1425 South Angel Street, Kaysville, UT 84037.

ARTICLE IX

Amendment

These Articles may be amended from time to time, in whole or in part, by the affirmative vote of two-thirds (2/3) of the whole number of Directors; provided that no amendment that diminishes the rights of USCSB shall be adopted without the approval of USCSB. Any such amendments shall be consistent with the Corporation's status as a tax exempt organization under Code Section 501(c)(3).

ARTICLE X

Bylaws

The Board may adopt bylaws that are not inconsistent with law or these Articles for the regulation and management of the affairs of the Corporation. No bylaws shall be adopted which conflict with the provisions in Article Five, relating to rights of USCSB, without the prior written consent of USCSB.

ARTICLE XI

Indemnification

To the extent permitted or required by the Act and any other applicable law, if any Director or officer of the Corporation is made a party to or is involved in any proceeding because such person is or was a Director or officer of the Corporation, the Corporation (i) shall indemnify such person from an against any judgments, penalties, fines, amounts paid in settlement and reasonable expenses incurred by such person in such proceeding, and (ii) shall advance to such person expenses incurred in such proceeding.

Board Rules of Order and Procedure

Jefferson Academy

Policy: Board Rules of Order and Procedure

Adopted: April 15, 2019

Pursuant to Utah Code § 53G-5-413, Jefferson Academy (the “School”) hereby adopts the following rules of order and procedure to maintain order and govern conduct at the meetings of the School’s board of directors (the “Board”).

- (1) **Public Meetings.** Board meetings will be convened, and Board business will be conducted in accordance with the applicable provisions of the Utah Open and Public Meetings Act.
- (2) **Board Size & Quorum Requirement.** The Board consists of no fewer than (5) and no more than seven (7) members. A quorum of Board members must be present at any meeting to take official Board action. A quorum consists of a majority of the current Board members.
- (3) **Meeting Agenda.** An agenda for each Board meeting will provide notice of the business to be conducted and topics to be considered by the Board.
- (4) **Presenting Business.** As a general rule of order, a member of the Board should present an item of business by motion prior to voting. If the motion is seconded by another member of the board, the motion should then be considered and voted upon by the Board members present at the meeting.
- (5) **Board Action & Voting.** The minimum number of “yes” votes required to pass any resolution or to take any action, unless otherwise prescribed by law or the School’s Bylaws, is a majority of the voting members of the Board present at the meeting.
- (6) **Public Comment.** The Board encourages public engagement and frequently schedules time to hear from members of the public. Public comment time is placed on the agenda at the Board’s discretion.

The following rules apply to public comment at Board meetings:

- a) Members of the public wishing to speak to the Board must include their name and the agenda item or topic they wish to address on the “Public Comment Sign Up Form” that is available prior to the meeting.
- b) Speakers will be given up to three (3) minutes to address the Board. Speakers representing large groups may request up to six (6) minutes to address the Board.
- c) The Board will not take public comment on personnel issues or statements regarding the character, professional competence, and the physical or mental health of an individual during a Board meeting.

- d) The Board is unable to deliberate or take action on items raised during the public comment period that are not on the meeting agenda.
- e) Persons who disrupt Board meetings will be removed from the meeting.
- f) The Board chair, at his/her discretion, reserves the right to end public comment at any time.

(7) Board Member Code of Conduct

- a) Members of the Board will conduct themselves in a civil and respectful manner during Board meetings and when acting in their official capacity as a member of the Board.
- b) Members of the Board will abide by state and federal laws and School policies and refrain from personal or professional conduct that would bring censure, ridicule, damage, or reproach upon the Board or the School.
- c) The Board only exercises its authority by taking official action through voting in a public Board meeting. Members of the Board have no individual authority to act on behalf of the Board unless expressly authorized by the Board. Individual members of the Board should not speak on behalf of the Board without prior Board approval.
- d) Members of the Board will maintain the confidentiality of information obtained in closed session or other confidential information otherwise obtained in their official capacity as a member of the Board.

- (8) Governing Law.** If any provision contained in these Board Rules of Order & Procedure conflict with law or the Board's Bylaws, the applicable law or the Board's Bylaws will govern.

Bylaws

Jefferson Academy

Policy: Bylaws

Revised: June 8, 2020

Fourth Amended and Restated Bylaws of Jefferson Academy Dated June 8, 2020

ARTICLE 1 - NAME, PURPOSE

Section 1: The name of the organization is **Jefferson Academy** (the “corporation” or “School”).

Section 2: The corporation was formed to manage, operate, guide, direct and promote the Jefferson Academy, a Utah Public Charter School. The corporation is organized under the Utah Nonprofit Corporation Act for public purposes and is not organized for the private gain of any person.

ARTICLE II - MEMBERS

Section 1: The corporation shall have no members. Any action which would otherwise by law require approval by a majority of all members or approval by the members shall require only approval of the Board. All rights which would otherwise by law vest in the members shall vest in the Board.

ARTICLE III - MEETINGS OF DIRECTORS

Section 1: Annual Meeting. The Board of Directors of the corporation (the “Board”) shall hold an annual meeting for the purposes of organization, selection of Directors and officers, and the transaction of other business.

Section 2: Regular Meetings. Regular meetings will be held as scheduled by the Board, with a published schedule and proper notice. Regular meetings of the Board, including the annual meeting, shall be held without call or notice on such dates and at such times and places as may be from time to time fixed by the Board.

Section 3: Special Meetings. Special meetings of the Board for any purpose(s) may be called at any time by the President/Chief Acting Officer, Secretary, or one-third of the members of the Board.

Section 4: Notice. Special meetings of the Board and regular meetings that are held other than at the regularly scheduled time or place may be held only after each Director has received four (4) days' notice by first class mail or forty-eight (48) hours notice given personally or by telephone or other similar means of communication.

ARTICLE IV - BOARD OF DIRECTORS, OFFICERS

Section 1: Board Role, Size, Composition. The Board is responsible for overall policy and direction of the School and delegates responsibility for day-to-day operations to the Director/Principal and committees established by the Board. The Board shall consist of no fewer than five (5) and no more than seven (7) members. The Board members shall receive no compensation other than reasonable expenses.

Section 2: Meetings. The Board shall meet at an agreed upon time and place.

Section 3: Terms. Board members shall serve three (3) year terms but are eligible for re-election. Officers of the Board (President, Vice President, Secretary and Treasurer) serve three (3) year terms but are eligible for re-election.

Section 4: Quorum. A quorum consists of a majority of the current Board members. A quorum of Board members must be present at any meeting of the Board before business can be transacted or motions made or passed.

Section 5: Officers and Duties. There shall be four officers of the Board consisting of a President, a Vice-President, Secretary, and Treasurer. No Board member may hold more than one of these offices. The officers shall be elected by a majority vote of the Board at the annual meeting of the Board. Their duties are as follows:

(1) The **President** shall convene regularly scheduled Board meetings, shall preside or arrange for other officers to preside at each meeting in the following order: Vice-President, Secretary and Treasurer.

(2) The **Vice-President** will chair committees on special subjects as designated by the Board.

(3) The **Secretary** shall be responsible for keeping records of Board actions, including overseeing the taking of minutes at all Board meetings, sending out meeting announcements, distributing copies of minutes and the agenda to each Board member, and assuring that corporate records are maintained.

(4) The **Treasurer** shall make a report at each Board meeting. Treasurer shall chair the finance committee, assist in the preparation of the budget, help develop fundraising plans, and make financial information available to Board members and the public.

Section 6: Vacancies. Vacancies on the Board will exist (1) on the death, resignation, or dismissal of any member, or (2) when the term of a current Board member has expired. In order to fill such a vacancy, the Board will solicit nominations and letters of application from the School community or members of the community at large. The Board may then elect an approved applicant to fill the vacancy. Board members will be elected by the vote of a majority of the remaining members of the Board.

Section 7: Resignation, Termination and Absences. Resignation from the Board must be in writing and received by the Secretary. If the resignation is effective at a future time, a successor may be selected before such time, to take office when the resignation becomes effective. A Board member shall be dropped for excess absences from the Board if he or she has three (3) unexcused absences from Board meetings in a year. A Board member may be removed for other reasons by the vote of three-fourths (3/4) of the remaining directors.

ARTICLE V - COMMITTEES

Section 1: The Board may create committees as needed to fulfill its responsibilities. The Board President appoints all committee chairs.

ARTICLE VI - DIRECTOR AND STAFF

Section 1: Director/Principal. The Director/Principal is hired by the Board. The Director/Principal has day-to-day responsibility of the School, including carrying out the School's goals and Board policy. The Director/Principal will attend all Board meetings, report on the progress of the School, answer questions of Board members and carry out the duties described in the job description. The Board can designate other duties as necessary. The Board shall review the performance of the Director/Principal.

ARTICLE VII - AMENDMENTS

Section 1: These Bylaws may be amended when necessary by the vote of a two-thirds (2/3) majority of the Board.

ARTICLE VIII – UTAH STATE CHARTER SCHOOL BOARD POWERS

Section 1: Notwithstanding anything to the contrary in these Bylaws, the Utah State Charter School Board ("USCSB") shall: (a) have the power to remove any Director and to approve or reject any elected or appointed Director, as required under Article Five of the Articles of Incorporation, and (b) approve or reject any change to these Bylaws that conflicts with Article Five of the Articles of Incorporation. The provisions of this Article VIII that give USCSB rights to approve and/or remove Board members will not be amended or altered without the prior written consent of USCSB.

Ethics Policy

Jefferson Academy

Policy: Ethics Policy

Adopted: January 11, 2014

Jefferson Academy (the “School”) adopts this policy to ensure that individuals associated with the School, including Board Members and employees, conduct themselves consistent with high standards of ethics and with applicable law.

Any allegation of a violation of this policy should be reported to the School’s Board of Directors in accordance with the School’s Staff Grievance Policy or Parent Grievance Policy, as applicable. The Board will ensure that all allegations of ethics violations are promptly investigated and that appropriate action is taken based on the results of the investigation.

No Board Member or School employee may violate Utah Code 76-8-105, which precludes the solicitation or receipt of a bribe.

No Board Member or School employee may violate the Utah Public Officers’ and Employees’ Ethics Act (Utah Code 67-16-1, et seq.), which, among other requirements, precludes Board Members and School employees from:

- (a) accepting employment or engaging in any business or professional activity that he/she might reasonably expect would require or induce him/her to improperly disclose controlled information that he/she has gained by reason of his/her official position;

- (b) disclosing or improperly using controlled, private, or protected information acquired by reason of his/her official position or in the course of official duties in order to further substantially his/her personal economic interest or to secure special privileges or exemptions for himself/herself or others;

- (c) using or attempting to use his/her official position to:

- (i) further substantially his/her personal economic interest; or

- (ii) secure special privileges or exemptions for himself/herself or others;

- (d) accepting other employment that he/she might expect would impair his/her independence of judgment in the performance of his/her public duties;

(e) accepting other employment that he/she might expect would interfere with the ethical performance of his/her public duties; or

(f) except as otherwise allowed in the law, knowingly receiving, accepting, taking, seeking, or soliciting, directly or indirectly for himself/herself or another a gift of substantial value or a substantial economic benefit tantamount to a gift:

(i) that would tend improperly to influence a reasonable person in the person's position to depart from the faithful and impartial discharge of the person's public duties;

(ii) that he/she knows or that a reasonable person in that position should know under the circumstances is primarily for the purpose of rewarding him/her for official action taken; or

(iii) if he/she recently has been, is now, or in the near future may be involved in any governmental action directly affecting the donor or lender, unless a disclosure of the gift, compensation, or loan and other relevant information has been made in the manner provided in Utah Code 67-16-6.

Licensed educators of the School must comply with Utah Educator Standards contained at R277-515-3 pertaining to the ethical conduct required of all licensed educators in the state of Utah.

- Next Board Meeting April 8, 2024, at 7:00pm
The board will cancel the April meeting and reconvene at the June 10th meeting.

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).

At 8:22 PM Keith Facer 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) to be held at Jefferson Academy at 1425 S Angel St; Kaysville, UT. Alana Wilson seconded the motion. The motion passed unanimously. Votes were as follows: Keith Facer, Aye; Natalie Allman, Aye; Alana Wilson, Aye; Paul Smith, Aye.

ADJOURN

At 8:42 PM Keith Facer made a motion to move out of closed session and adjourn. Alana Wilson seconded. Votes were as follows: Keith Facer, Aye; Natalie Allman, Aye; Alana Wilson, Aye; Paul Smith, Aye. The motion passed unanimously.

**Jefferson Academy
Board of Directors Meeting**

Date: March 18, 2024

Time: 7:00pm

Location: 1425 S Angel St; Kaysville, UT 84037



CLOSED SESSION SWORN STATEMENT:

At a duly noticed public meeting held on the date listed above, the board of directors for Jefferson Academy entered into a closed session for the sole purpose of discussing the character, professional competence, or physical or mental health of an individual in accordance with Utah Code Ann. 52-4-2(1)(a).

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

Signed on the 18th day of March, 2024, at 1425 S Angel St. Kaysville, Utah.



Keith Facer, Board Chair

Jefferson Academy

Budgets for Approval 6/10/2024

	Year Ending 6/30/2023	Year Ending 6/30/2024	Year To Date 4/30/2024	Year Ending 6/30/2024	Year Ending 6/30/2025
	2023 Actuals	2024 Approved	Actuals	2024 Revised	2025 Preliminary
Net Income					
Income					
Revenue From Local Sources	135,243	92,670	189,777	201,398	120,700
Revenue From State Sources	5,209,141	5,610,123	4,793,003	5,721,612	5,442,772
Revenue From Federal Sources	327,252	186,013	123,463	269,976	235,599
Total Income	5,671,636	5,888,806	5,106,243	6,192,985	5,799,071
Expenses					
Instruction/Salaries	2,410,043	2,853,616	2,034,266	2,882,558	2,823,566
Employee Benefits	584,523	843,988	465,830	659,893	618,418
Purchased Prof & Tech Serv	654,656	544,607	497,519	589,560	559,402
Purchased Property Services	241,460	254,045	125,976	298,920	200,949
Other Purchased Services	85,059	88,500	67,763	89,088	90,086
Supplies & Materials	587,529	504,765	556,489	672,479	656,931
Property	12,013	0	126,226	126,226	10,000
Debt Services & Miscellaneous	664,184	668,284	557,863	668,284	668,496
Total Expenses	5,239,467	5,757,805	4,431,932	5,987,008	5,627,848
Total Net Income	432,169	131,001	674,311	205,977	171,223

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: _____

SPECIAL EDUCATION SERVICES AGREEMENT

This **SPECIAL EDUCATION SERVICES AGREEMENT** (the “**Agreement**”) is entered into with an effective date of July 1, 2024 (the “**Effective Date**”) by and between **Jefferson Academy**, a Utah nonprofit corporation (the “**School**”), and **Academica West, LLC**, a Utah limited liability company (“**Academica West**”).

RECITALS

A. The School has received a charter (the “**Charter**”) from the Utah State Charter School Board (the “**Authorizer**”) to operate a charter school.

B. The School desires to ensure that it provides special education services to its students and operates its special education program in accordance with the requirements of its Charter and applicable laws.

C. Academica West has expertise and knowledge regarding the requirements associated with providing special education services and operating a special education program in compliance with applicable legal requirements.

D. The School believes that contracting with Academica West for special education services will allow the School’s administration to more successfully meet the requirements associated with providing special education services to its student and operating a special education program.

E. The School and Academica West desire to enter into this Agreement for the purpose of having Academica West provide certain special education services to the School as set forth herein.

AGREEMENT

1. **Services to be Performed by Academica West.** Academica West will perform certain services related to the School’s special education program (the “**Services**”) as requested by the School. The Services and applicable limitations are identified in **Exhibit A** attached to this Agreement.

2. **Compensation.** As compensation for the Services, the School will pay Academica West a fee in the amount of Forty-Five Thousand Dollars (\$45,000) (the “**Fee**”). Academica West will invoice the School for the Fee upon the execution of this Agreement, and the School will pay Academica West by check within thirty (30) days of the date of the invoice.

3. **Independent Contractor Status.** The relationship between Academica West and the School shall be that of independent contractor and contractee. Academica West shall not be considered an employee, partner, joint venturer, representative or agent of the School in connection with any of the transactions or relationships contemplated under this Agreement.

Academica West shall not be authorized, without the prior written consent of the School in each specific case, to act on behalf of or to bind the School.

4. **Term and Termination.** This Agreement shall run for a term of one (1) year from the Effective Date. However, either party may terminate this Agreement at any time by giving sixty (60) days written notice of termination to the other party.

5. **Effect of Termination on Compensation.** In the event of termination of this Agreement, Academica West shall be entitled to retain the pro rata portion of the Fee through the date of termination and will refund to the School the remaining pro rata portion of the Fee within thirty (30) days of the termination date.

6. **Data Confidentiality.** The terms of the attached Data Confidentiality Addendum shall be considered part of this Agreement.

7. **Indemnification.** Each party shall defend, indemnify, and hold harmless the other party and its affiliates and their officers, directors, employees, agents, successors, and permitted assigns from and against all claims, losses, damages, liabilities, deficiencies, actions, judgments, interest, awards, penalties, fines, costs or expenses of whatever kind (including reasonable attorneys' fees) arising out of or resulting from the acts or omissions of the indemnifying party or its employees, agents or contractors in connection with the provision of special education services.

8. **Miscellaneous.**

(a) Neither party will be considered in default of this Agreement if the performance of any part or all of this Agreement is prevented, delayed, hindered or otherwise made impracticable or impossible by reason of any strike, flood, hurricane, riot, fire, explosion, war, act of God, sabotage, accident or any other casualty or cause beyond either party's control and which cannot be overcome by reasonable diligence and without unusual expense.

(b) This Agreement may be altered, changed, added to, deleted from or modified only through the voluntary, mutual consent of the parties.

(c) Neither party will assign this Agreement without the written consent of the other party; such consent will not be unreasonably withheld.

(d) No waiver of any provision of this Agreement will be deemed or will constitute a waiver of any other provision unless expressly stated.

(e) If any provision or any part of this Agreement is determined to be unlawful, void or invalid, that determination will not affect any other provision or any part of any other provision of this Agreement and all such provisions will remain in full force and effect.

(f) This Agreement is not intended to create any rights for any third-party beneficiary.

(g) This Agreement is made and entered into in the State of Utah and will be interpreted according to the laws of that state.

(h) Every notice, approval, consent or other communication authorized or required by this Agreement will not be effective unless it is in writing and sent postage prepaid by United States mail, directed to the other party at its address hereinafter provided or such other address as either party may designate by notice from time to time in accordance herewith:

Academica West, LLC
290 N. Flint St.
Kaysville, UT 84037

Jefferson Academy
1425 S. Angel St.
Kaysville, UT 84037

(i) The headings in this Agreement are for convenience and reference only and in no way define, limit or describe the scope of this Agreement and will not be considered in the interpretation of this Agreement or any provision hereof.

(j) This Agreement may be executed in any number of counterparts, each of which will be an original, but all of which together will constitute one Agreement.

(k) Each of the persons executing this Agreement has the full power and authority to execute this Agreement on behalf of the party for whom he or she signs.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the Effective Date.

Jefferson Academy,
a Utah nonprofit corporation

Board President

ACADEMICA WEST, LLC,
a Utah limited liability company

Matthew Mouritsen, President

EXHIBIT A

Description of the Services

Over the term of the Agreement, Academica West will provide the School with the following services as requested by the School:

Special Education Director:

- Manage parent referral requests
- Manage the IEP, Re-evaluation Schedule
- Obtain files from transfer students (as assigned to Sped Secretary)
- Create a special education student schedule for 24/25 with sped teacher assistance
- Manage “high conflict” parents by attending IEP meetings as teacher of record
- Provide services between 4-6 hours weekly from Aug-Oct, 3-5 hours from Nov-June (adjust as needed)
- Manage Related Service Providers (scheduling, issues, etc.)
- Meet with sped teachers, related service providers 1:1 2 x’s per month
- Meet with sped team 2 x’s per month
- Meet with Lead Director 1 x per month (as needed)
- Manage parent calls
- Collaborate with special ed secretary
- Complete EYSE and Personnel Reporting
- Complete Program Improvement Plan
- Complete and/or assign Internal Monitoring
- Other duties as assigned

DATA CONFIDENTIALITY ADDENDUM

Recitals

1. The School and Academica West are parties to a Special Education Services Agreement (the “**Agreement**”) to which this Addendum is attached regarding services to be provided by Academica West to the School (the “**AW Services**”).

2. Utah Code § 53E-9-309 establishes requirements for contracts between educational entities such as the School and third- party providers such as Academica West.

3. The parties are entering into this Addendum, in order to ensure that the Agreement complies with Section 53E-9-309 and other applicable legal requirements.

Agreement

Now, therefore, in consideration of the foregoing and the mutual covenants and promises of the parties hereto, the parties agree as follows:

1. Except as provided in Utah Code § 53E-9-309(4), Academica West will not use any personally identifiable student data received from the School for any purpose other than to provide the AW Services to the School.

(a) “Personally identifiable student data” means student data that identifies or is used by the holder to identify a student and includes:

- (i) a student’s first and last name;
- (ii) the first and last name of a student’s family member;
- (iii) a student’s or a student’s family’s home or physical address;
- (iv) a student’s email address or other online contact information;
- (v) a student’s telephone number;
- (vi) a student’s social security number;
- (vii) a student’s biometric identifier;
- (viii) a student’s health or disability data;
- (ix) a student’s education entity student identification number;
- (x) a student’s social media user name and password or alias;

(b) if associated with personally identifiable student data, the student's persistent identifier, including:

- (i) a customer number held in a cookie; or
- (ii) a processor serial number;
- (iii) a combination of a student's last name or photograph with other information that together permits a person to contact the student online;
- (iv) information about a student or a student's family that a person collects online and combines with other personally identifiable student data to identify the student; and
- (v) other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have first-hand knowledge of the relevant circumstances, to identify the student with reasonable certainty.

2. Academica West acknowledges that all student data of the School is the School's and/or students' property. Academica West will collect, use, store, and share personally identifiable student data only in accordance with the Agreement, this Addendum, Utah Code § 53E-9-309, as it may be amended, and any administrative rules adopted by the Utah State Board of Education. The parties acknowledge and agree that the terms of Utah Code § 53E-9-309, as it may be amended, and any administrative rules adopted by the Utah State Board of Education implementing Utah Code § 53E-9-309 govern the relationship between the parties.

3. Academica West may only share personally identifiable student data with employees and independent contractors of Academica West who have a legitimate need to such data in order to enable Academica West to provide the AW Services to the School. The School may request that Academica West notify the School of independent contractors with whom Academica West shares such data and the purpose for which such data is shared and to verify to the School that such independent contractors are bound by confidentiality agreements similar in scope to this Addendum.

4. At the request of the School, Academica West will allow the School or its designee to audit Academica West in order to verify compliance with the terms of the Addendum that relate to the confidentiality and protection of personally identifiable student data. This right to conduct an audit is subject to Academica West's confidentiality obligations to other customers and third parties.

5. During the term of the Agreement, Academica West will delete personally identifiable student data at the request and direction of the School.

6. At the completion of the parties' agreement, if the Agreement has not been superseded by a new agreement executed in accordance with applicable procurement

requirements, Academica West shall return or delete upon the School's request all personally identifiable student data of the School in Academica West's possession and provide to the School written verification of the return or deletion of such data, including deletion from Academica West's back-up system.

7. Academica West covenants and agrees that it shall indemnify and hold the School harmless from and against any and all third party losses, claims, legal fees, and liabilities related to or derived from any breach of this Addendum by Academica West or its employees, agents, officers, and directors.

8. In the event of any conflict between the Addendum and the Agreement, the terms of this Addendum shall govern.



EMINENT TECHNICAL SOLUTIONS

1103 N 1600 W, Layton, UT 84041

932 E 00 S, Declo, ID 83323

833.758.7300

etscorp.com

PROJECT QUOTE

EM-2861

ISSUED TO

Jefferson Academy
1425 S Angel St
Kaysville UT 84037

DATE

6/5/2024

EXPIRATION DATE

7/5/2024

PROJECT DESCRIPTION

2x Complete iPad Carts

PROJECT MANAGER

Shah, Jasim
jasim.shah@etscorp.com

DESCRIPTION

QTY

UNIT PRICE

EXT PRICE

iPads

1

25,380.00

25,380.00

(Qty. 60) 10.9" Apple iPad (WiFi only)

- A14 Bionic Chip

- 64GB Storage

(Qty. 60) Apple USB-C to 3.5mm Headphone Adapter

(Qty. 60) Bumper Case for 10.9" Apple iPad

Standard Setup & Configuration of Apple iPads

iPad Carts

1

2,783.00

2,783.00

(Qty. 2) Joey 30 Cart

- Safely store, transport, and charge devices

Receive, Inspect, Wire, and Deliver Joey 30 Carts to Jefferson Academy

TERMS AND CONDITIONS

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

Signature: _____

Date: _____

SUBTOTAL

28,163.00

SALES TAX

0.00

QUOTE TOTAL

28,163.00

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.

JEFFERSON ACADEMY

PURCHASE ORDER

PO136034-draft

PAY TO:
ETS - EMINENT TECHNICAL SOLUTIONS
1103 N 1600 W
LAYTON UT 84041-2058

SHIP TO:
JEFFERSON ACADEMY
1425 SOUTH ANGEL
KAYSVILLE UT 84037
PHONE: (801)593-8200
FAX: (801)660-6996

BILL TO:
JEFFERSON ACADEMY
290 NORTH FLINT STREET
KAYSVILLE UTAH 84037
PHONE: 801-444-9378
FAX: 801-497-0461

P.O. DATE	REQUISITIONER	SHIPPED VIA	TERMS	DUE DATE
06/05/2024	ccarlson		Due On Receipt	06/05/2024

QTY	MEMO	UNIT PRICE	TOTAL
1	ipad carts	28,163.00	\$28,163.00
		Subtotal	\$28,163.00
		Total	\$28,163.00

Nicole Jones

Authorized by
PO Status: Draft

Date



Andersen Asphalt

1710 S 2050 W, West Haven, UT, 84401 US
8016751555
admin@andersenam.com

Prepared For:

Academica West
Kirk Blake
290 N Flint St Kaysville, UT 84037 US

Project Summary

JOB SITE: JEFFERSON ACADEMY

1425 South Angel Street,
Kaysville, Utah, 84037
US

PRODUCT	QTY	RATE	AMOUNT
Crack Seal	10,292	0.74	\$7,606.45

Crack seal 10292 linear feet of transverse and lateral pavement cracking greater than ¼" up to 1 ½". This is performed using the highest quality crack sealant and proven installation techniques.

***Includes sealing the perimter lip of curb and gutter**

Stage Total	\$7,606.45
--------------------	-------------------

Proposal Acceptance

Any adjustments to the original scope of work shall be committed and paid by purchaser as though a written change order were approved and signed by both parties.

Andersen Asphalt proposes to furnish material and labor to perform the work outlined above. Payment is to be made (30) days after work is completed.

The proposal is valid for (30) days from the date written above.

Terms of Services. Company agrees to the Services to be provided and the Terms and Conditions as outlined in this proposal.



Terms of Payment. Company agrees to pay the amount indicated above for the Services to be provided upon completion of the Services, within the agreed time period, without any deduction or set-off for any reason.



Terms of Changes. Company agrees that upon signing, any changes to the Services outlined in this Proposal may result in additional charges.



Click To Enter Signature

Date

02/20/2024

Full Name

Title

Email

Estimate

SHIP TO
jefferson
352 N. Flint St. Suite A
Ut,
Kaysville, UT 84037

P.O. NUMBER
January 2024-January 2026

SUBTOTAL	2,680.00
TAX	0.00
TOTAL	\$2,680.00

Accepted Date

Jefferson					
	Groundsman	Total	Extreme Green		
Weekly	375	9750	500	13000	
Fertilization	1110	4440	550	2200	
Irrigation Startup	260	260	150	150	
Irrigation winterization	420	420	450	450	
Aeration	640	640	550	550	
Pre/Post Herbicide (flower gardens	\$575	\$1,725	\$55	\$715	
		17235		17065	
Labor hour rate	\$55-60		\$75		
playground bark	98/ cubic yard		\$75/ cu yd		

Credit Card Policy

Jefferson Academy

Administrative Policy: Credit Card Policy

Adopted: _____

Purpose

The purpose of this policy is to authorize the Director to obtain credit cards for employees of Jefferson Academy (the "School") and to establish procedures for use of credit cards to make purchases for the School.

Policy

Credit Card Account

The School is a customer of UMB Bank. UMB Bank has approved a credit limit for the School and has authorized the School to have a credit card account under which the School may have individual credit cards issued to authorized School employees.

The School will be responsible to timely pay, in full, all credit card charges each month

The total credit limit for each card issued to School employees will be up to \$30,000. However, in the event a purchase needs to be made that exceeds this amount, the credit limit may be temporarily increased up to \$50,000 with the approval of the Director, Board Chair, and Board Financial Coordinator in order to make the purchase and then decreased back to the normal limit as soon as practicable.

Procedures for Issuing Cards

With approval of UMB Bank, the Director will be issued a credit card and may authorize other School employees to receive credit cards. The Director will coordinate the issuance of credit cards to School employees with UMB Bank.

The Director will ensure that all employees to whom cards are issued are aware of and receive appropriate training regarding the policies and procedures applicable to their use of the card.

Procedures for Making Purchases

School credit cards issued to School employees under this policy may only be used for legitimate business purposes. School credit cards may not be used for cash advances or ATM transactions for any reason. School credit cards may not be used for the purchase of alcohol.

School credit cards are intended for purchases that cannot otherwise be paid for by check using standard payment methods, including purchases from vendors that do not accept checks, purchases during travel, or emergency purchases.

The person to whom a School credit card is issued and whose name is on the card (the “cardholder”) is solely responsible for all purchases on the card and for ensuring that the credit card number is not used by unauthorized personnel. As such, the cardholder shall not share their card number with anyone. In addition, the credit card should not be stored in an online account that anyone other than the cardholder has access to.

All purchases with a School credit card must be authorized in accordance with the School’s purchasing policies and must comply with all applicable procurement requirements. Documentation of purchase approvals will be retained.

The cardholder is responsible for receiving, printing, and retaining all receipts related to purchases made with the School credit card. The cardholder shall label all receipts with a description of what it is for to ensure proper coding. All receipts must be submitted to the School’s management company within one week of the closing date of the account statement.

Upon the termination of a cardholder’s employment for any reason, their School credit card must be cancelled immediately and returned to the Director.

All purchases made with School credit cards will be reconciled by the School’s management company monthly in order to ensure that all receipts are present and that all purchases have been made in accordance with School policies.

Violation of policies and procedures regarding use of School credit cards, including not retaining documentation of purchases or making personal purchases, may result in card cancellation, disciplinary action, or criminal prosecution. If the School disputes a purchase made with the School credit card, the School may dispute the charge and may hold the cardholder responsible for the charge.

The Director and the School’s management company will develop an internal review plan to periodically select School credit card statements to verify that School policies and procedures are being followed and that purchases are appropriate, documented, and coded to the proper funding sources.

If a School credit card is lost or stolen, the cardholder must immediately contact the Director, and the Director will notify UMB Bank to have the card cancelled.

Teacher and Student Success Plan

School Year: 2024-2025

School: Jefferson Academy

Date Board Student Success Framework Approved: June 3, 2019

Date Teacher and Student Success Plan Approved: June 10, 2024

General Information – In accordance with the Student Success Framework approved by the Board, the school's administration will create 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 may align with the goals shown on the School Land Trust Plan. Schools must include at least one goal in the plan. Schools must solicit input on developing the plan from administrators, school level educators, parents, and the School Land Trust council and may solicit input from students, support professionals, or other community stakeholders. The Plan must be 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.

Goals based on School Needs

1. Students at JA in grades 3 - 6 will increase language arts scores by 2 percentage points as compared to the previous years' proficiency scores.
2. Students at JA in grades K-3 will increase in reading proficiency by 7 percentage points as measured by the Acadience Reading test from BOY to EOY.
3. Students at JA in grades 3 - 6 will increase math scores by 2 percentage points as compared to the previous years' proficiency scores.

Measurement

1. Goal 1 as measured by end of year summative test.
2. Goal 2 as measured by end of year Acadience Reading test.
3. Goal 3 as measured by end of year summative test.

Action Steps

- Administration will provide teachers and/or staff with professional learning opportunities to implement data-based decision making.
- Teachers will use data to create instructional opportunities for students.
- Teachers will be monitored and observed to ensure that instruction supports achievement of goals.
- Students will take end of year summative tests in language arts and math.

Budget

40% of the TSSA fund will be used to increase teacher salaries.

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



Jefferson Academy Sex Education Committee

1 Administrator
2 Teachers
1 Health Professional
3 Parents

Jefferson Academy Annual Board Meeting Calendar 2024-2025



Below are the tentative Jefferson Academy board meeting dates for the 2023-2024 school year. Meetings are tentatively scheduled on the second Monday for the established months. These dates are subject to change and additional meetings may take place. All meetings will be posted on the Utah Public Meeting Notice website at least twenty-four hours in advance. Meetings will generally be held at 1425 S. Angel Street in Kaysville or 290 N. Flint Street in Kaysville but may be held at other locations as specified.

**August 5, 2024 at 7:00pm
Jefferson Academy Library**

**October 21, 2024 at 7:00pm
Jefferson Academy Library**

**November 11, 2024 at 7:00pm
Jefferson Academy library**

**January 13, 2025 at 7:00pm
290 N Flint Street**

**March 17, 2025 at 7:00pm
Jefferson Academy Library**

**June 9, 2025 at 7:00pm
290 N Flint Street**