

Bridge Elementary Board of Directors Meeting

Date: January 21, 2025

Time: 5:00 PM

Anchor Location: 4824 S Midland Drive; Roy, UT 84067

Teleconference: <https://us02web.zoom.us/j/9078319259>

Meeting ID: 907 831 9259



The mission of Bridge Elementary is to provide students with a personalized learning experience and empower them to take personal ownership and accountability for their own academic performance.

AGENDA

CALL TO ORDER

AUDIT PRESENTATION AND TRAINING

CONSENT ITEMS

- November 12, 2024, Board Meeting and Closed Session Minutes

PUBLIC COMMENT (comments will be limited to three minutes)

REPORTS

- Director Report
- Finance Report

VOTING & DISCUSSION ITEMS (to be discussed and/or voted on)

- Policies
 - FERPA Policy
 - Paid Professional Hours for Educators Policy
 - Time and Effort Documentation Policy

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).

CALENDARING

- Next Board Meeting February 18, 2025 at 5:00PM

ADJOURN

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

Bridge Elementary
Statement of Financial Position
Created on January 11, 2025
For Prior Month

	07/01/2024 Through 12/31/2024 <u>Actual</u>	Year Ending 06/30/2024 <u>Actual</u>
Assets & Other Debits		
Current Assets		
Operating Cash	1,494,768	1,059,754
Accounts Receivables	1,567	231,947
Total Current Assets	<u>1,496,335</u>	<u>1,291,701</u>
Restricted Cash	<u>1,130,855</u>	<u>976,875</u>
Net Assets		
Fixed Assets	13,214,516	13,214,515
Depreciation	(998,746)	(998,746)
Total Net Assets	<u>12,215,770</u>	<u>12,215,769</u>
Total Assets & Other Debits	<u>14,842,960</u>	<u>14,484,345</u>
Liabilities & Fund Equity		
Current Liabilities	13,580	284,482
Long-Term Liabilities	<u>13,760,015</u>	<u>13,760,016</u>
Fund Balance	439,848	(69,671)
Net Income	<u>629,517</u>	<u>509,518</u>
Total Liabilities & Fund Equity	<u>14,842,960</u>	<u>14,484,345</u>

Bridge Elementary

Statement of Activities

Created on January 11, 2025
For Prior Month

	Annual	Year-to-Date		Annual	Year to Date	
	June 30, 2025	December 31, 2024		June 30, 2024	December 31, 2023	
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Net Income						
Income						
Revenue From Local Sources	157,000	128,151	82 %	196,000	94,749	48 %
Revenue From State Sources	5,656,024	3,047,185	54 %	5,362,354	2,773,738	52 %
Revenue From Federal Sources	475,358	111,722	24 %	450,392	128,041	28 %
Total Income	6,288,382	3,287,058	52 %	6,008,746	2,996,528	50 %
Expenses						
Instruction/Salaries	3,288,303	1,382,417	42 %	3,024,181	1,173,845	39 %
Employee Benefits	443,356	174,762	39 %	394,357	147,425	37 %
Purchased Prof & Tech Serv	619,999	311,129	50 %	593,999	295,280	50 %
Purchased Property Services	62,000	21,719	35 %	62,000	14,658	24 %
Other Purchased Services	510,925	231,844	45 %	474,200	216,073	46 %
Supplies & Materials	295,545	149,996	51 %	288,545	117,542	41 %
Property	50,000	53,368	107 %	105,000	36,395	35 %
Debt Services & Miscellaneous	888,801	332,306	37 %	990,406	360,578	36 %
Total Expenses	6,158,929	2,657,541	43 %	5,932,688	2,361,796	40 %
Total Net Income	129,453	629,517	486 %	76,058	634,732	835 %

Bridge Elementary Board of Directors Meeting

Date: November 12, 2024

Location: 4824 S Midland Drive; Roy, UT 84067

Board Members in Attendance: Brittani Brown, Marianne Henderson, Howard Stephenson, Kari Frederickson, Lance Eastman

Others in Attendance: Lani Rounds, Janey Stoddard, Hannah Dorius, Tyler O'Brien



The mission of Bridge Elementary is to provide students with a personalized learning experience and empower them to take personal ownership and accountability for their own academic performance.

MINUTES

CALL TO ORDER

Brittani Brown called the board meeting to order at 5:04PM.

PUBLIC COMMENT

This is the 2nd chance for the public to comment on the Sex Education Curriculum. There was no public comment.

CONSENT ITEMS

- October 15, 2024 Board Meeting Minutes
Howard Stephenson made a motion to approve the October 15, 2024 Board Meeting Minutes. Kari Frederickson seconded. Motion passed unanimously. The votes were as follows: Brittani Brown, Aye; Howard Stephenson, Aye; Kari Frederickson, Aye; Marianne Henderson, Aye; Lance Eastman, Aye.

REPORTS

- **Finance Report**
Tyler O'Brien presented the Finance Report to the board. Tyler O'Brien met with Lani Rounds and Howard Stephenson to look at the financials in depth. The PTIF account is being contributed to quarterly to maximize interest. The audit is completed and the auditors at Eide Bailly will give a report at a board meeting in the future. The school year is 33.33% of the way through. Expenses are well within the budget.
- **Director Report**
Lani Rounds gave the Director Report to the board. There are currently 557 students registered. A school cleanup volunteer Saturday was a huge success and the school grounds look great. Vape detectors have been installed in the staff restrooms. Lani reviewed the Fall 2024 Staff and Family Survey. Results were overwhelmingly positive.

VOTING & DISCUSSION ITEMS

- **Sex Education Curriculum**

Lani Rounds presented the Sex Education Curriculum to the board. The Sex Education Committee has recommended the Provo curriculum which is the same as last year. This item was available for public comment for two comment periods.

- **Snow Removal**

Lani Rounds suggested that the board renew their snow removal contract with KD Lawn Care. They have worked well with the school in the past and provide exceptional service with the most competitive price point.

- **Letter of Agency with the Roy City Police Department**

Lani Rounds presented the Letter of Agency with the Roy City Police Department. This letter will enable the police department to charge persons for trespassing during off hours. The board chair will sign this Letter of Agency.

Kari Frederickson made a motion to approve the Sex Education Curriculum, award the Snow Removal Contract to KD Lawncare, and approve the Letter of Agency with the Roy City Police Department; Howard Stephenson seconded. Motion passed unanimously. The votes were as follows: Brittani Brown, Aye; Howard Stephenson, Aye; Kari Frederickson, Aye; Marianne Henderson, Aye; Lance Eastman, Aye.

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 5:44PM Lance Eastman made a motion and 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) held at Bridge Elementary; Marianne Henderson seconded. Votes were as follows: Brittani Brown, Aye; Kari Frederickson, Aye; Marianne Henderson, Aye; Howard Stephenson, Aye; Lance Eastman, Aye. Motion passed.

At 6:03PM Kari Frederickson made a motion to move out of closed session; Lance Eastman seconded. Votes were as follows: Brittani Brown, Aye; Howard Stephenson, Aye; Marianne Henderson, Aye; Kari Frederickson, Aye; Lance Eastman, Aye. Motion passed unanimously.

CALENDARING

- The next board meeting will be January 21, 2025, at 5:00PM.

ADJOURN

At 6:05PM, Lance Eastman made a motion to adjourn the meeting. Marianne Henderson seconded. Motion passed unanimously. Votes were as follows: Brittani Brown, Aye; Howard Stephenson, Aye; Marianne Henderson, Aye; Kari

Frederickson, Aye; Lance Eastman, Aye. Motion passed unanimously.

**Bridge Elementary
Board of Directors
Closed Session Statement**



Meeting Date: November 12, 2024

Location: 4824 S Midland Drive; Roy, UT 84067

The mission of Bridge Elementary is to provide students with a personalized learning experience and empower them to take personal ownership and accountability for their own academic performance.

CLOSED SESSION SWORN STATEMENT:

At a duly noticed public meeting held on the date listed above, the board of directors for Board Elementary entered 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. 52-4-205(1)(a).

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

Signed on the 12th day of November, 2024.

Brittani Brown, Board President



November 19, 2024

To the Board of Directors
Bridge Elementary
4824 S Midland Dr
Roy, UT 84067

We have audited the financial statements of Bridge Elementary as of and for the year ended June 30, 2024, and have issued our report thereon dated November 19, 2024. Professional standards require that we advise you of the following matters relating to our audit.

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

As communicated in our letter dated May 15, 2024, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

We have provided our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated November 19, 2024.

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Bridge Elementary is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

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

Financial Statement Disclosures

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

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

The following summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit.

– Reversal of PY overstated net position	\$23,666	
– Reversal of PY understated interest expense		\$23,666
– Understatement of interest expense	\$23,045	
– Understatement of accrued interest		\$23,045

The effect of these uncorrected misstatements, including the effect of the reversal of prior year uncorrected misstatements as of and for the year ended June 30, 2024 , is an overstatement of net position of \$621.

Disagreements with Management

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

Circumstances that Affect the Form and Content of the Auditor’s Report

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

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated November 19, 2024.

Management’s Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

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

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

Eide Bailly LLP

Ogden, Utah



Financial Statements
June 30, 2024

Bridge Elementary

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Independent Auditor's Report

The Board of Directors
Bridge Elementary
Roy, Utah

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the major fund of Bridge Elementary (the School) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the School, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2024, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Ogden, Utah
November 19, 2024

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

FINANCIAL HIGHLIGHTS

During the 2024 school year, the School continued full-time in-person education of students. Before the school year began, the School's Board and administration carefully budgeted for and, throughout the year, managed the School's finances. During the 2024 school year, enrollment increased to nearly full capacity.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Government-Wide Financial Statements (GWFS)

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

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

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

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

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

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

Fund Financial Statements

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

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

Governmental Funds

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

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

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

Notes

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

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

Government-Wide Financial Analysis

Net position may serve as a useful indicator of an organization's financial position. The 2024 school year was the fourth year of operation for the School. The increase in net position was due primarily to a concerted effort by the Board and administration to increase positive net position through steady student enrollment.

	2024	2023
Assets		
Current and other assets	\$ 2,268,576	\$ 1,810,130
Capital assets	12,215,769	12,506,557
Total assets	<u>\$ 14,484,345</u>	<u>\$ 14,316,687</u>
Liabilities		
Current and other liabilities	\$ 284,483	\$ 192,301
Long-term liabilities	13,760,015	14,194,058
Total liabilities	<u>14,044,498</u>	<u>14,386,359</u>
Net Position		
Net investment in capital assets	(1,531,103)	(1,596,411)
Restricted	1,192,509	1,125,937
Unrestricted	778,441	400,802
Total net position	<u>\$ 439,847</u>	<u>\$ (69,672)</u>

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

Governmental Activities

Changes in Net Position – The table below shows the changes in net position for the fiscal years 2024 and 2023. The School relies on state and federal support for 97% of its governmental activities for the year ended June 30, 2024. The School had total revenue of \$6,227,424 and total expenses of \$5,717,905 during the year ended June 30, 2024. The School had an increase in net position of \$509,519 during the year ended June 30, 2024. The increase in net position was due primarily to a concerted effort by the Board and administration to increase positive net position through careful budgeting and steady student enrollment.

	2024	2023	Change
Revenue			
Program revenue			
State and federal aid	\$ 6,021,683	\$ 5,237,961	\$ 783,722
Charges for services	103,737	101,757	1,980
Operating grants and contributions	9,189	7,998	1,191
Other local revenue	92,815	60,656	32,159
Total revenue	<u>6,227,424</u>	<u>5,408,372</u>	<u>819,052</u>
Expenses			
Instructional	2,929,572	2,443,124	486,448
Support services			
Students	237,624	227,827	9,797
Staff assistance	174,101	181,233	(7,132)
General	14,208	-	14,208
School administration	303,475	208,548	94,927
Central services	288,250	301,466	(13,216)
Operation and maintenance of facilities	758,586	631,680	126,906
School food services	461,030	426,435	34,595
Facilities acquisition and construction services	1,996	-	1,996
Interest and other costs	549,063	564,650	(15,587)
Total expenses	<u>5,717,905</u>	<u>4,984,963</u>	<u>732,942</u>
Change in Net Position	<u>\$ 509,519</u>	<u>\$ 423,409</u>	<u>\$ 86,110</u>

Governmental Funds

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

General Fund – The general fund is the general operating fund for the School. At the end of the current fiscal year, the general fund balance is \$1,984,093, which is an increase of \$366,264 from the prior year. The School's board and administration chose, at the beginning of the year, to budget for a greater surplus than in prior years. Steady student enrollment and careful use of state and federal funding allowed for a surplus greater than originally planned.

Expenditures for general School purposes totaled \$5,861,160, which is an increase of \$664,747 from the prior year. The increase is due to staff increases to help stay competitive with competing schools and districts.

General fund salaries totaled \$2,987,319, while the associated fringe benefits of retirement, social security, unemployment, workers compensation, health, dental, and vision added \$385,764 to arrive at 58% of the School's general fund expenditures.

Budgetary Highlights

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

Actual expenditures in the general fund were \$71,527 less than the amended budget. The amended budget was prepared with a conservative approach for revenue and budgeted for additional year-end expenditures, which were not made.

Capital Assets

The School has invested \$13,214,515 in a wide range of capital assets, but primarily in a building and land. The total accumulated depreciation on these assets amounts to \$998,746. There were capital asset additions of \$98,814 for fiscal year 2024. Additional information regarding the School's capital assets can be found in Note 3 to the basic financial statements.

Long-Term Debt

Long-term debt consists of a \$13,143 note payable with the Utah State Board of Education that bears interest at 2.0% and matures August 2024. The School also has bonds payable, including bond premium of \$333,681, totaling \$13,718,681 that bear interest between 4.00% and 4.25%, maturing June 2051. The School also has a lease for equipment totaling \$28,191. See Notes 4 and 5 to the basic financial statements for more information about long-term debt.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the School's finances and to demonstrate the School's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the School at 4824 Midland Drive, Roy, Utah 84067, or by phone at 801-499-5180.

Bridge Elementary
Statement of Net Position
June 30, 2024

	Governmental Activities
Assets	
Cash	\$ 1,059,754
Restricted cash and investments	976,875
State receivables	122,630
Federal receivables	107,612
Other receivables	1,705
Capital assets (not subject to depreciation)	1,356,222
Capital assets (net of accumulated depreciation and amortization)	<u>10,859,547</u>
Total assets	<u>14,484,345</u>
Liabilities	
Accounts payable	34,014
Accrued liabilities	250,469
Long-term liabilities	
Due within one year - note, bonds, and lease payables, net	326,334
Due in more than one year - note, bonds, and lease payables, net	<u>13,433,681</u>
Total liabilities	<u>14,044,498</u>
Net Position	
Net investment in capital assets	(1,531,103)
Restricted for	
Professional learning	4,168
Other state	1,407
Educator professional time	8,761
Food service	201,298
Debt service	976,875
Unrestricted	<u>778,441</u>
Total net position	<u><u>\$ 439,847</u></u>

Bridge Elementary
Statement of Activities
Year Ended June 30, 2024

Functions/Programs	Program Revenue			Net Revenue (Expense) and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	
<i>Governmental activities</i>				
Instructional	\$ 2,929,572	\$ -	\$ 3,305,740	\$ 376,168
Support services				
Students	237,624	-	-	(237,624)
Staff assistance	174,101	-	-	(174,101)
General	14,208	-	-	(14,208)
School administration	303,475	-	-	(303,475)
Central services	288,250	-	-	(288,250)
Operation and maintenance of facilities	758,586	-	-	(758,586)
School food services	461,030	103,737	304,699	(52,594)
Facilities acquisition and construction services	1,996	-	-	(1,996)
Interest and other costs	549,063	-	-	(549,063)
Total Governmental Activities	\$ 5,717,905	\$ 103,737	\$ 3,610,439	(2,003,729)
General Revenue				
Grants and contributions not restricted to specific programs				
State aid				2,420,433
Local revenue				17,130
Interest earnings				73,586
Miscellaneous				2,099
Total general revenue				2,513,248
Change in Net Position				509,519
Net Position, Beginning of Year				(69,672)
Net Position, End of Year				\$ 439,847

Bridge Elementary
Balance Sheet – Governmental Funds
June 30, 2024

	<u>General</u>
Assets	
Cash	\$ 1,059,754
Restricted cash and investments	976,875
State receivables	122,630
Federal receivables	107,612
Other receivables	<u>1,705</u>
Total assets	<u><u>\$ 2,268,576</u></u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 34,014
Accrued liabilities	<u>250,469</u>
Total liabilities	<u>284,483</u>
Fund Balance	
Restricted for	
Professional learning	4,168
Other state	1,407
Educator professional time	8,761
Food service	201,298
Debt service	976,875
Unassigned	<u>791,584</u>
Total fund balance	<u>1,984,093</u>
	<u><u>\$ 2,268,576</u></u>

Bridge Elementary
Reconciliation for Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2024

Total Fund Balances - Governmental Funds	\$ 1,984,093
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The cost of capital assets (building, land, audio and visuals, computers, furniture and equipment, capital improvements, right-to-use leased equipment, and construction in progress) purchased or constructed is reported as an expenditure in governmental funds. The statement of net position includes those capital assets among the assets of the School as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation and amortization expense) to the various programs reported as governmental activities in the statement of activities. Because depreciation and amortization expense does not affect financial resources, it is not reported in government funds.

Cost of capital assets	13,214,515	
Depreciation and amortization expense to date	(998,746)	
		12,215,769

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

Long-term liabilities		
Note, bonds, lease payables and bond premium		(13,760,015)

Net Position	\$ 439,847

Bridge Elementary

Statement of Revenue, Expenditures, and Changes in Fund Balance – Governmental Funds

Year Ended June 30, 2024

	General
Revenue	
State aid	\$ 5,509,916
Federal aid	511,767
Earnings on investments	73,586
School lunch sales	103,737
Other local sources	28,418
	<u>6,227,424</u>
Total revenue	
Expenditures	
Instructional	<u>2,929,572</u>
Support services	
Students	237,624
Staff assistance	174,101
School administration	303,475
Central services	288,250
Operation and maintenance of facilities	368,984
Facilities acquisition and construction services	1,996
Total support services	<u>1,388,638</u>
Non instructional	
School food services program	461,030
Capital outlay	98,814
Total non instructional	<u>559,844</u>
Debt service	
Principal	413,488
Interest and other costs	569,618
Total debt service	<u>983,106</u>
Total expenditures	<u>5,861,160</u>
Net Change in Fund Balance	366,264
Fund Balance, Beginning of Year	<u>1,617,829</u>
Fund Balance, End of Year	<u><u>\$ 1,984,093</u></u>

Bridge Elementary
Reconciliation of Governmental Funds Statement of Revenue, Expenditures,
and Changes in Fund Balance to the Statement of Activities
Year Ended June 30, 2024

Total Net Change in Fund Balances - Governmental Funds	\$	366,264
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Amounts reported for governmental activities in the statement of activities are different because:

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

Capital outlay	98,814		
Depreciation and amortization expense	(389,602)		
			(290,788)

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

Repayment of note, bonds, and lease payables	413,488		
Amortization of bond premium	20,555		
			434,043

Change in Net Position of Governmental Activities	\$	509,519
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Note 1 - Summary of Significant Accounting Policies

Bridge Elementary (the School) was formed in 2019 and is a nonprofit institution organized under the nonprofit corporation laws of the State of Utah. The School was organized to provide a personalized learning experience and empower students to take ownership for their own academic performance. The School provides the following activities: education, encompassing instruction, student and staff support activities and facilities maintenance and operation. Supporting services include general and administrative services which are overall entity-related administrative costs.

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

Financial Reporting Entity

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

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

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

Governmental Funds

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

The general fund is considered a major fund. Governmental funds include:

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

Measurement Focus and Basis of Accounting

Government-Wide Financial Statements (GWFS)

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

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

Program Revenue

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

Fund Financial Statements

Governmental Funds

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

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

Revenue

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

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

Expenditures

Salaries are recorded as incurred. The School has employees who do not work year-round, but receive salary payments on a monthly basis; salaries earned, but unpaid, have been accrued as of June 30, 2024.

Restricted Cash and Investments

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

Investments

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

Receivables

All receivables are shown net of any allowance for uncollectible amounts. No allowances for uncollectible items have been recorded as of June 30, 2024.

Estimates

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

Capital Assets

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

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

Building	20 years
Audio and visual materials	5 years
Furniture and equipment	7 years
Computers	5 years
Capital improvements	20 years

Right-to-use leased assets are recognized at the lease commencement date and represent the School's right to use an underlying asset for the lease term. Right-to-use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right-to-use leased assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method. The amortization period of the lease is four years, the life of the lease.

Leases

The School is a lessee for noncancellable leases of equipment. The School recognizes lease liabilities and intangible right-to-use lease assets (lease assets) in the GWFS.

At the commencement of a lease, the School initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made.

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

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

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

Long-Term Liabilities

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

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

Restricted Net Position

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

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

Imposed by law through constitutional provisions or enabling legislation.

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

Fund Balance of Fund Financial Statements

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

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

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

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

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

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

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

Grants and Other Intergovernmental Revenue

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

Note 2 - Cash and Investments

At June 30, 2024, the School's cash and investments consisted of the following:

Cash			
Insured		\$ 269,036	
Uninsured and not collateralized		759,231	
		<u>\$ 1,028,267</u>	
Total balance of deposits			
		<u>\$ 1,028,267</u>	
	Rating	Fair Value	Investment Maturities
Investments			
PTIF	Unrated	\$ 1,008,362	Less than 1 year
		<u>\$ 1,008,362</u>	
Total cash and investments		<u>\$ 2,036,629</u>	

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

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

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

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

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

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

Fair Value of Investments

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

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

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

	<u>Total</u>	<u>Quoted Prices in Active Markets (Level 1)</u>	<u>Other Observable Inputs (Level 2)</u>	<u>Unobservable Inputs (Level 3)</u>
June 30, 2024				
PTIF	\$ 1,008,362	\$ -	\$ 1,008,362	\$ -

Custodial Credit Risk

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

Credit Risk

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

Concentration of Credit Risk

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

Interest Rate Risk

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

Note 3 - Capital Assets

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

	June 30, 2023	Additions	Deletions	June 30, 2024
Capital assets, not subject to depreciation				
Land	\$ 1,306,800	\$ -	\$ -	\$ 1,306,800
Construction in progress	-	49,422	-	49,422
Total capital assets, not subject to depreciation	1,306,800	49,422	-	1,356,222
Capital assets being depreciated and amortized				
Building	11,084,115	-	-	11,084,115
Audio and visual materials	20,158	-	-	20,158
Furniture and equipment	37,688	-	-	37,688
Computers	32,875	30,992	-	63,867
Capital improvements	384,065	18,400	-	402,465
Right-to-use leased equipment	250,000	-	-	250,000
Total capital assets being depreciated and amortized	11,808,901	49,392	-	11,858,293
Less accumulated depreciation and amortization				
Building	(426,312)	(284,208)	-	(710,520)
Audio and visual materials	(6,048)	(4,032)	-	(10,080)
Furniture and equipment	(13,460)	(5,384)	-	(18,844)
Computers	(16,437)	(9,674)	-	(26,111)
Capital improvements	(21,887)	(36,304)	-	(58,191)
Right-to-use leased equipment	(125,000)	(50,000)	-	(175,000)
Total accumulated depreciation and amortization	(609,144)	(389,602)	-	(998,746)
Total capital assets, subject to depreciation and amortization	11,199,757	(340,210)	-	10,859,547
Total capital assets, net	\$12,506,557	\$ (290,788)	\$ -	\$12,215,769

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

Note 4 - Lease

In 2021, the School entered into an agreement to lease equipment for 48 months. An initial lease liability was recorded in the amount of \$250,000. As of June 30, 2024, the value of the lease liability was \$28,191. Under the terms of the lease, the School pays a monthly fee of \$5,702. The right to use asset is being amortized over the life of the lease. The value of the right-to-use asset as of June 30, 2024, was \$250,000 and had accumulated amortization of \$125,000. The School used a discount rate of 4.51% based on an estimated incremental borrowing rate.

Remaining obligations associated with this lease are as follows:

Years Ending June 30,	Principal	Interest	Total
2025	\$ 28,191	\$ 319	\$ 28,510

Note 5 - Long-Term Liabilities

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

	Balance at June 30, 2023	Additions	Retirements	Balance at June 30, 2024	Due Within One Year
Note payable	\$ 91,090	\$ -	\$ (77,947)	\$ 13,143	\$ 13,143
Bonds payable	13,655,000	-	(270,000)	13,385,000	285,000
Lease payable	93,732	-	(65,541)	28,191	28,191
Bond premium	354,236	-	(20,555)	333,681	-
	<u>\$ 14,194,058</u>	<u>\$ -</u>	<u>\$ (434,043)</u>	<u>\$ 13,760,015</u>	<u>\$ 326,334</u>

Long-term liabilities as of June 30, 2024, consist of the following:

Promissory note issued by the Utah State Board of Education, with an original issue amount of \$300,000. The note bears interest at 2.00% and requires monthly payments of principal and interest of \$6,588 through August 2024. The proceeds were used for general operations.	\$ 13,143
Series 2021A Revenue Bonds are qualified academy bonds and have rates between 4.00% - 4.25%. The bonds were issued during fiscal year 2022 for \$13,880,000. Variable monthly principal and interest payments are required through June 2051. The School is required to meet certain covenants including debt coverage and restricted cash on hand. The proceeds were used to purchase a school building.	13,385,000
Lease liability - See Note 4	28,191
	13,426,334
Bond premium, net	333,681
	<u>\$ 13,760,015</u>

The annual requirements to pay principal and interest on the bonds and note payable is below. See Note 4 for future payment requirements for the lease liability.

Years Ending June 30,	Principal	Interest	Total
2025	\$ 298,143	\$ 552,158	\$ 850,301
2026	295,000	540,725	835,725
2027	305,000	528,925	833,925
2028	320,000	516,725	836,725
2029	330,000	503,925	833,925
2030-2034	1,855,000	2,310,825	2,310,825
2035-2039	2,265,000	1,908,425	1,908,425
2040-2044	2,765,000	1,413,238	1,413,238
2045-2049	3,395,000	778,176	778,176
2050-2051	1,570,000	100,725	100,725
Total	<u>\$ 13,398,143</u>	<u>\$ 9,153,847</u>	<u>\$ 10,701,990</u>

Note 6 - Concentrations

The School's principal source of support is state and federal-based support revenue. For the year ended June 30, 2024, these funding sources accounted for approximately 97% of all revenue.

Note 7 - Benefit Plan

The School has a defined contribution retirement plan covering all full-time, salaried employees. The plan is administered by Helpside, an outsourcing company that the School has contracted with to perform its payroll and retirement functions. Eligible employees may contribute into an account at their option and discretion. The School matches up to 100% of employee contributions that do not exceed 4% of the employee's salary. For the year ended June 30, 2024, the School matched \$36,100.



Required Supplementary Information
June 30, 2024

Bridge Elementary

Bridge Elementary

Schedule of Revenue, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund
Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget- Positive (Negative)
Revenue				
State aid	\$ 5,274,781	\$ 5,362,354	\$ 5,509,916	\$ 147,562
Federal aid	476,374	450,392	511,767	61,375
Earnings on investments	35,000	65,000	73,586	8,586
School lunch sales	75,000	102,000	103,737	1,737
Other local sources	24,000	29,000	28,418	(582)
Total revenue	5,885,155	6,008,746	6,227,424	218,678
Expenditures				
Instructional	3,244,102	3,274,747	2,929,572	345,175
Support services				
Students	27,086	52,086	237,624	(185,538)
Staff assistance	91,338	86,257	174,101	(87,844)
General	-	-	14,208	(14,208)
School administration	285,632	365,632	303,475	62,157
Central services	258,000	240,000	288,250	(48,250)
Operation and maintenance of facilities	291,144	339,168	368,984	(29,816)
Facilities acquisition and construction services	-	55,578	1,996	53,582
Total support services	953,200	1,138,721	1,388,638	(249,917)
Non instructional				
School food services program	420,000	440,000	461,030	(21,030)
Capital outlay	25,000	98,814	98,814	-
Total non-instructional	445,000	538,814	559,844	(21,030)
Debt service				
Principal	413,487	413,487	413,488	(1)
Interest	566,918	566,918	569,618	(2,700)
Total debt service	980,405	980,405	983,106	(2,701)
Total expenditures	5,622,707	5,932,687	5,861,160	71,527
Net Change in Fund Balance	\$ 262,448	\$ 76,058	\$ 366,264	\$ 290,206

Note 1 - Basis of Budgeting

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

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



Compliance Reports
June 30, 2024

Bridge Elementary



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

The Board of Directors
Bridge Elementary
Roy, Utah

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, the financial statements of the governmental activities and the major fund of Bridge Elementary (the School), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the School's basic financial statements and the related notes to the financial statements and have issued our report thereon dated November 19, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Ogden, Utah
November 19, 2024



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

The Board of Directors
Bridge Elementary
Roy, Utah

Report on Compliance

We have audited Bridge Elementary's (the School) compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the State Auditor, for the year ended June 30, 2024.

State compliance requirements were tested for the year ended June 30, 2024, in the following areas:

Budgetary Compliance
Fraud Risk Assessment
Cash Management
Public Treasurer's Bond
Open and Public Meetings Act
Internal Control Systems
Public Education Programs

Opinion on Compliance

In our opinion, the School complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2024.

Basis for Opinion

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Guide and which are described in the accompanying schedule of findings and questioned costs as item 2024-A and 2024-B. Our opinion on compliance is not modified with respect to these matters.

The School's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The School's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

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

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

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

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

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Ogden, Utah
November 19, 2024

2024-A Cash Management

Criteria: The Cash Management guidelines and the Money Management Act require the School to deposit all funds received within three days.

Condition: The School did not make a deposit within the required three days.

Cause: Funds received were not deposited within the required three days.

Effect: The School failed to comply with the guidelines of the Money Management Act.

Recommendation: We recommend that the School develop a tracking method to document when funds are received in order to ensure that all funds are deposited within the required three days.

Management Response: Management agrees with this finding and has created a document where all received funds will be documented to ensure that funds are deposited within the required three days.

2024-B Public Treasurer's Bond

Criteria: The Public Treasurer's Bond guidelines and the Money Management Act require the School to be properly bonded or insured in accordance with Utah Administrative Code R628-4-4.

Condition: The School did not have sufficient coverage as required by Utah Administrative Code R628-4-4.

Cause: The School had less coverage than what is required by Utah Administrative Code R628-4-4.

Effect: The School failed to comply with the guidelines of the Public Treasurer's Bond guidelines and Money Management Act.

Recommendation: We recommend that the School obtain the sufficient amount of coverage to be properly insured according to Utah Administrative Code R628-4-4.

Management Response: Management agrees with this finding and has agreed to increase the amount of coverage to be in compliance with Utah Administrative Code R628-4-4.

In-person Interviews for Bridge Elementary Director Position

These questions are a tool to be used to drive the conversation during the interview. All questions don't necessarily need to be asked and during the interview process. These questions might also spark other applicable questions. Rate each based on the following scale: 1=Unsatisfactory 2=Needs Improvement 3=Meets Expectations 4=Exceeds Expectations 5=Outstanding

CANDIDATE: _____

1. Briefly tell us about your experiences that have prepared you for a job as the director of a charter school.

[Score: 1 2 3 4 5]

Comments:

2. How familiar are you with our Charter and personalized learning model? (Optional for internal candidates?)

[Score: 1 2 3 4 5]

Comments:

3. How would you describe your leadership style?

[Score: 1 2 3 4 5]

Comments:

4. ABC Charter school has recently been in the news for misuse of restricted funds. Financial prudence and foresight are key elements of a financially viable school. What steps will you take to ensure financial responsibility and proper uses of funds?

[Score: 1 2 3 4 5]

Comments:

5. How do you help teachers improve their instructional methods?

[Score: 1 2 3 4 5]

Comments:

6. Tell us how you would handle a conflict between two staff members.

[Score: 1 2 3 4 5]

Comments:

7. If you are hired as the director, what will be your first priority?

[Score: 1 2 3 4 5]

Comments:

8. What do you think the toughest thing about being the Director of a charter school will be?

[Score: 1 2 3 4 5]

Comments:

9. How can you adjust to an established culture and what can you bring? (For external candidates)

[Score: 1 2 3 4 5]

Comments:

10. How do you go about making a tough decision? Walk us through the process that you would go through...

[Score: 1 2 3 4 5]

Comments:

11. What else should we know about you?

Comments:

12. What questions do you have for us?

13. Final Comments

TOTAL SCORE: _____

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Bridge Elementary January 2025, Director Report

REGISTRATION FOR 2024-2025

- 558 registered - we had a student return who had moved to Layton, and it was no longer *convenient* to come to Bridge. After going to a traditional school for a month parents called and asked to bring the student back – the “inconvenience” was worth it.

REGISTRATION FOR 2025-2026

- 471 registered (grades 1 – 6)
- 97% of students returning
- Lottery opened on January 6 and currently has 110 students entered.
- We will run the preferential lottery for siblings, military and staff on January 27. The general lottery to fill any leftover spots run on February 24.
- Anticipated enrollment for next school year = 575

STAFFING for 2024-2025

It was a little bit bumpy over Christmas break as two SpED employees resigned. One, a teacher, was replaced with a full time SpED teacher. The other, the SEL Coordinator, was replaced with Stacey Archuleta (current employee). This move allowed us to hire a full-time counselor for Stacey’s previous position and restructure our specials moving the librarian to counselor-intern (she will complete her program at the end of the school year) and moving another employee to the library. The staffing cost for this movement remains the same BUT it fulfills our “full time counselor” plan we were planning to implement next school year.

Additionally, when we returned from break, we moved a 6th grade teacher into a different position. Our 6th grade teachers adjusted their scheduling and are running the pod (71 students) with two teachers and four para-educators. The teachers receive a stipend for the extra workload. The teachers state it is going very well. Parents were notified over the break and are fine with the arrangement. Check ins and observations indicate it is going very well. Our plan is to keep 6th grade at 70 students with just two teachers for 6th grade next school year.

POINTS OF INTEREST

- Our staff Christmas party was different than past years. The change was decided via staff survey. It was VERY well received and something to consider for future years:
 - LunchPro provided soups, treats, and snacks from 10 – 2. They even provided staff to keep items replenished.
 - We had prize drawings every day for three days. Christian Worship center (CWC), LunchPro and ETS donated tons of gifts. Those items, coupled with the \$500 Bridge spent, allowed every employee to be drawn out for a gift.
- Hogle Zoo came to 2nd grade for a “reverse field trip”.
- Plan B Theater came and provided a play, “Ellamental”, for our 4 – 6 graders the week before Christmas break.
- Miss Roy visited the school as part of our “Road to Success” reading incentive program. She handed out prizes to the kids who had met their reading minute goals.

- We have met with TNTP, the contractor who is helping us beef up our 3-6 grade ELA program, several times. These meetings are very beneficial. After each meeting Keri, Nichol and I complete specific observations of teachers implementing complex text. Data is shared with teachers and TNTP and professional learning opportunities created based on the data.
- Sara Tucker is working on the Safety Grant and is attending the meeting hosted by Academica West.

MOY DATA

The MOY testing is completed with just a few stragglers left. Progress reports are “sent home” (digitally as part of the student’s PLP) on January 24.

Acadience Reading

Schoolwide

- BOY % at benchmark = **53%**
- MOY % at benchmark = **59%**

Most notable improvement:

Kindergarten

- 2024-2025 = 32% growth

4th Grade

- 2024-2025 = 13% growth

Acadience Math

Schoolwide

- BOY % at benchmark = **35%**
- MOY % at benchmark = **55%**

Most notable improvement:

4th Grade

- 2024-2025 = 34% growth

5th & 6th Grades

- 2024-2025 = 29% growth

iReady Reading (Grades 1 – 6)

- BOY % at benchmark = **17%**
- MOY % at benchmark = **28%**

Most notable improvement:

1st Grade

- 2024-2025 = 18% growth

2nd Grade

- 2024-2025 = 16% growth

iReady Math (Grades 1 – 6)

- BOY % at benchmark = **9%**
- MOY % at benchmark = **26%**

Most notable improvement:

1st Grade

- 2024-2025 = 20% growth

4th Grade

- 2024-2025 = 25% growth

Waterford Reading (Kindergarten)

LEVEL	BOY Percentage	MOY Percentage
Pre-reading 1 (K BOY)	92%	4%
Pre-reading 2 (K MOY)	7%	56%
Pre-reading 3 (K EOY)	0%	36%
Basic Reading 1 (1 st BOY)	1%	4%

Waterford Math (Kindergarten)

LEVEL	BOY Percentage	MOY Percentage
Pre-math 1 (K BOY)	92%	15%
Pre-math 2 (K MOY)	7%	80%
Pre-math 3 (K EOY)	1%	4%
Basic Math 1 (1 st BOY)		1%

INSTRUCTIONAL CHANGES

Keri and I are meeting with teams next week to review data – discuss students – make changes as needed based on our EOY goals.

Family Educational Rights and Privacy Policy

Adopted:

Revised:

Purpose

The purpose of this policy is to protect the privacy of Bridge Elementary (the “School”) students and their families in accordance with applicable law.

Policy

The School shall protect the privacy of its students, its students’ parents, and its students’ families and shall support parental involvement in the education of their children attending the School by complying with state and federal laws concerning family educational rights and privacy, including but not limited to the federal Family Educational Rights and Privacy Act (“FERPA”) and Utah Code § 53E-9-201 *et seq.*

The Director shall establish administrative procedures that provide standards under Utah law for the protection of family and student privacy within the School, including in the curriculum, in School activities, in the administration of any psychological or psychiatric examination, test, or treatment to students, and in any survey, analysis, or evaluation of students that seek protected information. The administrative procedures shall also address rules under FERPA related to the management of, parental access to, and the School’s disclosure of student education records.

Training

On an annual basis, the School shall provide appropriate student data privacy and security training to its employees, aides, and volunteers who are authorized by the School to have access to education records as defined in FERPA.



Interview Schedule

Tuesday January 21, 2025

5:20 PM – 7 PM

Time	Position	Name	Phone	Resides	Notes
5:20 PM-5:50 PM	BE Director	Sara Tucker	562-230-5941	West Haven, UT	
5:50 PM-6:20 PM	BE Director	David Whiting	435-830-9566	Grantsville, UT	
6:20 PM-6:50 PM	BE Director	Jacob Dalton	385-207-3510	Payson, UT	



SARA TUCKER

Educator

☎ 562-230-5941
✉ sara@bridgecharter.org
📍 2108 West 1685 South
West Haven, UT 84401

EDUCATION

**Bachelor of Science,
Elementary Education**
Weber State University
1999-2001

**Masters of Arts,
Educational Psychology**
University of Connecticut
2015- 2016

Educational Leadership Certificate
Utah State University
2024-2025

EXPERTISE

Leadership

Building
Positive Culture

Curriculum

Behavior
Management

ABOUT ME

My educational journey has taken me to a variety of schools and opportunities over the past 23 years. I have had the privilege of being a teacher in third, fourth, and fifth grades, an assistant principal, and a principal. I love the process of learning and seeing the joy of learning in the eyes of others.

I enjoy photography, traveling, learning new cooking techniques and recipes, being with my family, learning new things, reading, and so much more!

WORK EXPERIENCE

- Jan 2024- Present
Bridge Elementary Charter | 4824 Midland Dr, Roy, UT 84067
Assistant Principal
Complete tasks assigned by Director, work with students one-on-one, provide feedback to staff through observations, provide training on a variety of subjects, create and run schoolwide activities, LEA for IEP's.
- 2023 - 2024
Maria Montessori Academy | 2505 North 200 East, North Ogden, UT 84414
Director
Manage a staff of teachers, paraprofessionals, and office staff, manage a multi-million budget, ensure proper use of curriculum and resources, LEA for IEP's, ensure school goals are aligned with mission, prepare staff to become Montessori certified.
- 2020 - 2023
Bridge Elementary Charter | 4824 Midland Dr, Roy, UT 84067
Student Support Specialist
Work with students experiencing behavior distress, 504 coordinator, run the before and afterschool programs, LEA for IEP's, duties as assigned from the Director.

REFERENCES

Lani Rounds

Bridge Elementary, Principal
Email : lani@bridgecharter.org

Sarah Fannesbeck

MMA, Board Member
Email : sarah@mmautah.org

In-person Interviews for Bridge Elementary Director Position

These questions are a tool to be used to drive the conversation during the interview. All questions don't necessarily need to be asked and during the interview process. These questions might also spark other applicable questions. Rate each based on the following scale: 1=Unsatisfactory 2=Needs Improvement 3=Meets Expectations 4=Exceeds Expectations 5=Outstanding

CANDIDATE: _____

1. Briefly tell us about your experiences that have prepared you for a job as the director of a charter school.

[Score: 1 2 3 4 5]

Comments:

2. How familiar are you with our Charter and personalized learning model? (Optional for internal candidates?)

[Score: 1 2 3 4 5]

Comments:

3. How would you describe your leadership style?

[Score: 1 2 3 4 5]

Comments:

4. ABC Charter school has recently been in the news for misuse of restricted funds. Financial prudence and foresight are key elements of a financially viable school. What steps will you take to ensure financial responsibility and proper uses of funds?

[Score: 1 2 3 4 5]

Comments:

5. How do you help teachers improve their instructional methods?

[Score: 1 2 3 4 5]

Comments:

6. Tell us how you would handle a conflict between two staff members.

[Score: 1 2 3 4 5]

Comments:

7. If you are hired as the director, what will be your first priority?

[Score: 1 2 3 4 5]

Comments:

8. What do you think the toughest thing about being the Director of a charter school will be?

[Score: 1 2 3 4 5]

Comments:

9. How can you adjust to an established culture and what can you bring? (For external candidates)

[Score: 1 2 3 4 5]

Comments:

10. How do you go about making a tough decision? Walk us through the process that you would go through...

[Score: 1 2 3 4 5]

Comments:

11. What else should we know about you?

Comments:

12. What questions do you have for us?

13. Final Comments

TOTAL SCORE: _____

Academica West

Administration Registry Application

Instructions

If you are interested in applying for a position with Academica West, please use this application. You must complete all required fields and submit all required documents in order to be considered for a position.

Applicant Information

David Whiting

Date applied: 12/18/2024

dwhiting@tooeleschools.org
(h) 435.830.9566

1042 S Davenport
Grantsville, UT 84029

Education

- | | |
|---------------------|---|
| Jun 1993 - May 1996 | Colorado State University - Fort Collins, CO
Doctorate
Major: Educational Administration |
| Jun 1989 - May 1991 | Brigham Young University - Provo, UT
Master of Education (M.Ed.)
Major: Administration & Supervision (Educational Leadership) |
| Oct 1983 - Apr 1988 | Brigham Young University - Provo, UT
Bachelor of Science (B.S.)
Major: Elementary Education |

Student Teaching

- | | |
|---------------------|---|
| Jan 1987 - May 1987 | Alpine School District
Orem, UT
Elementary Student Teacher
Learned classroom management, curriculum and lesson development.
Grade: Pass |
|---------------------|---|

Certificates/Licenses

- | | |
|---------------------|---|
| Aug 1996 - Jun 2015 | Utah State Office of Education
Administrative/Supervisory (K-12) (Level 3)
Administrative/Supervisory |
| Jun 2003 - Lifetime | Utah State Office of Education
Administrative/Supervisory (K-12) (Level 3)
Number: 69241 |
| Apr 2015 - Jun 2022 | Utah State Office of Education
Administrative/Supervisory (K-12) (Level 3)
Number: 69241 |

Certification/Licensure Tests

- | | |
|----------|---|
| Jun 2005 | Praxis II (Subject Assessment/Specialty Area Tests)
Eng. Lang., Lit., and Comp.: Content Knowledge (0041)
Score: 189
Passed - Utah |
|----------|---|

Work Experience: Education

- | | |
|---------------------|--|
| Jul 2023 - Present | Tooele County School District - Tooele, UT
YIC Director (Full-time)
Youth in Care director. Coordinate programs and budgets for students in state care who attend TCSD schools. Supervise the team and manage the budget. Engage in training. Implement trauma-informed classrooms and Tough Kid support |
| Jul 2022 - Jun 2023 | Tooele County School District - Tooele, UT
Assistant Director--DEC (Full-time)
Directed enrollments supported curriculum development. Liaison for schools seeking a la carte enrollments. Supported staff during an extreme downsizing of our digital education offerings. |

Jul 2001 - Jun 2022	<p>Tooele County School District - Tooele, UT Assistant Principal (Full-time)</p> <p>Another veteran principal and I were brought in to change a school culture where previously there was an 18-teacher per year turnover and low achievement. Mentored teachers in increasing student engagement, and reaching all students with meaningful curriculum. Revised school discipline plan and increased teacher presence in halls and increased student on-time behavior. We have strong growth scores five years running. Implemented meeting plans and agendas that involve all voices and include strong action items.</p> <ul style="list-style-type: none"> • Ongoing implementation of Schoolwide Discipline initiatives including "Start on Time" program. • Beginning stage implementation of "Restorative Justice" emphasis in both classroom culture and schoolwide discipline. • Implemented the use of collaborative meeting protocols to improve accountability in the review of common assessment data. • Conducted staff development in student engagement practices. Focused on teacher engagement and practice and application of training.
Mar 2010 - Jun 2015	<p>Tooele County School District - Tooele, UT Middle Canyon Elementary Principal (Full-time)</p> <p>Led Middle Canyon Elementary in adopting CORE curriculum standards for Math and Writing. Developed a building leadership team that led this initiative as well as a teacher leadership team which coordinated school daily functions and communication.</p>
Jul 2005 - Mar 2010	<p>Tooele School District - Tooele, UT Clarke N Johnsen Jr. High Assistant Principal (Full-time)</p> <p>Assistant at both Tooele Jr. High and Clarke N Johnsen Jr. Managed student discipline and schoolwide behavior plan. Split responsibility for 1.2 million dollar FFE budget as we opened a new school as well as work in developing new traditions, routines, procedures, and hiring a superior staff.</p>
Jul 2001 - Jun 2005	<p>Tooele County School District - Grantsville, UT Grantsville Middle School Principal, 6-8 (Full-time) 500 student middle school.</p>
Aug 1996 - Jun 2001	<p>Southern Utah University - Cedar City, UT Associate Professor (Full-time) College of Education, teaching educational technology, classroom management, educational psychology and student teaching supervision</p>
Apr 1994 - Jun 1996	<p>Nebo School District - Spanish Fork, UT Computer Curriculum Coordinator (Full-time) District trainer--computer software, support, instruction.</p>
Aug 1988 - May 1994	<p>Nebo School District - Payson, UT Spanish Fork Classroom Teacher (Full-time) Taught Math, Computer Science, and Social studies courses.</p>

Extracurricular Activities

Jan 2021 - Present	<p>North Ogden Mountain Biking - Ogden, UT Other Participant Guy on an ebike acting like a child.</p>
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Language Abilities

Portuguese - Speaks Conversationally, Read And Write

Associations & Affiliations

Jan 2008 - Present	NAESP - Member
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Awards & Honors

Jan 2022	TCSD Leadership - Admin of the month
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Special Skills

Singer - I'm a part time hack who loves to sing. I've soloed in the Tooele County Messiah production, and sung in the chorus of a "Merry Widow" performance while at BYU in 1987, but mostly I just sing to myself :-)

References

Terry Linares (Supervisor)
Former Superintendent
Tooele County School District
UT
terryl49@hotmail.com
435.884.6083

Supplemental Questions

Please answer the following questions truthfully. If it is determined at a later date that you were not truthful, your offer of employment will be revoked.

I hereby certify that all statements made hereon are true and correct to the best of my knowledge and authorize the Human Resource Department at Academica West or his/her designee to investigate, either orally or in writing, any and all of my past and present work, education, and law enforcement records to ascertain any and all information which may be pertinent to my employment qualifications. The release of any and all information is authorized whether same is of record or not, and I do hereby release all liability persons and organizations reporting information required by this application. I understand that any false statements or deliberate omissions shall be sufficient cause for dismissal or disqualification from employment. I hereby waive any right to see any written materials submitted to Human Resource Department at Academica West in response to the above inquiries or notes of any oral communication relative to such inquiries. I understand that if I am hired by Academica West and any information received in response to the above inquiries is placed in my personnel file, that I may be denied the right to inspect such material. In the event I am employed by Academica West, I also give my permission for the Human Resource Department or his/her designee to provide on request from future prospective employers, any information relating to my employment with Academica West.

I Agree

If you are not a U.S. citizen, have you received INS authorization to work in the United States?

Not Applicable

Is there currently any discipline in your licensing file?

No

In accordance with Utah State Law, applicant consents that Academica West may conduct a criminal background check, and I hereby waive my right to written notice of such. No applicant for employment shall be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity on the basis of sex, race, religion, age, national origin or disability. Accommodations will be made as necessary for applicants with disabilities. In connection with my application for employment with Academica West, I hereby authorize Academica West to investigate my past and present work, education, and law enforcement records to ascertain any and all information which may be pertinent to my qualifications. I do hereby release all persons, firms, agencies, companies, groups or installations from any damages of, or resulting from, providing such information. I further agree that a copy of this release shall function as an original.

I Agree

If you are an out-of-state candidate, why are you interested in moving to Utah? If you are relocating to Utah, what city will you be moving to? Also, what is the anticipated date you will be relocating?

N/A

If you are currently employed, why are you looking to change positions? If you are not currently employed, why did you leave your last position?

I have 36 years in the URS Public System, but I want to work for several more years.

How will you use your technology skills to maintain effective communication with students, teachers, and parents?

I am comfortable using several forms of communication, including email and social media. I design and distribute Qualtrics surveys as needed. I use a personal system for staying current on communication and prioritizing messaging.

Do you currently hold, or are you eligible for, certification in any of the following critical shortage subject areas? Math, Science, Exceptional Student Education (Special Education), Foreign Language, or Reading? If your answer is "yes", please indicate the critical subject area(s) for which you currently hold, or you are eligible for certification.

My license is current. I am licensed in Elementary Education and School Administration.

Please describe for us a difficult situation you were involved in. What was the situation, what did you do? What might you do differently in the future, if anything?

We had an elementary teacher who was not effective. It took several remediation teams and many action plans to come to

a solution. Eventually, the teacher resigned when the teacher saw that the school would not lower expectations. It was very difficult for the team. If we had to do it over again, I think I would spend more time with the team, helping them articulate their concerns as measurable behaviors or help them define what was not happening correctly. We would collect data on engagement, opportunities to respond, and ratios of reinforcement to go with the data we had on attendance and grading-- A lack of recordkeeping was the specific item that led to the ultimate resignation.

Suppose you are in a situation where deadlines and priorities change frequently and rapidly. How would you handle this?

A lot depends on whether this question refers to meeting parents' needs, responding to board concerns, or dealing with financial constraints. When priorities change, it's time to pivot and ultimately work for consensus with a clear definition of the process and expectations. It is also important to remember that "stakeholders" form a 360-degree circle with you, meaning you can't neglect the needs of one group of stakeholders over the other and that you can't forget that when it's important to your boss, it becomes just as important to you too.

What experience do you have with interpreting policy and disseminating guidelines and developing procedures for others?

We recently revised our district Youth in Care services policy to align with state policy. I supervised the draft proposal on the docket for board approval. The best example of work on procedures was designing schoolwide behavior and safety plans for the last three schools I've served at. These include behavioral procedures, MTSS plans, bullying, and attendance sections.

Provide an example of when you had an impact on student achievement. Describe the processes and activities you implemented and the student achievement results you obtained.

At Middle Canyon Elementary, we "Worked to Achieve" and sought to "Lift Others Up." Our PLCs focused on reading data and math instruction. The school moved from a "C" grade to a "B" as per the state core assessment for all five years I was there. Unfortunately, the school has not achieved this grade since I left. At Clarke N Johnsen, we led a science team that became proficient at using test results to help students take responsibility for their growth. There was a 35% improvement on the State test. Despite teacher and admin turnover, that department continues to stand out today.

Background Questions

Please answer the following questions truthfully. If it is determined at a later date that you were not truthful, your offer of employment will be revoked.

Have you ever been convicted of a crime or offense?

No

Have you ever been discharged or requested to resign from a former position?

No

Have you ever been refused tenure, suspended, or terminated?

No

Have you ever had a teaching license revoked?

No

Have you undergone a criminal history record check within the last 90 days?

No

If you answered "Yes" to any of the questions above, please explain the circumstances. If you answered to all the questions above, please write Not Applicable.

N/A

Signature

By typing your name, you hereby affirm that all information given by you on this application is true and complete to the best of your knowledge and belief. You understand that any misrepresentation, falsification or omission will be sufficient cause for denial of employment or discharge.

* Name: David Whiting

In-person Interviews for Bridge Elementary Director Position

These questions are a tool to be used to drive the conversation during the interview. All questions don't necessarily need to be asked and during the interview process. These questions might also spark other applicable questions. Rate each based on the following scale: 1=Unsatisfactory 2=Needs Improvement 3=Meets Expectations 4=Exceeds Expectations 5=Outstanding

CANDIDATE: _____

1. Briefly tell us about your experiences that have prepared you for a job as the director of a charter school.

[Score: 1 2 3 4 5]

Comments:

2. How familiar are you with our Charter and personalized learning model? (Optional for internal candidates?)

[Score: 1 2 3 4 5]

Comments:

3. How would you describe your leadership style?

[Score: 1 2 3 4 5]

Comments:

4. ABC Charter school has recently been in the news for misuse of restricted funds. Financial prudence and foresight are key elements of a financially viable school. What steps will you take to ensure financial responsibility and proper uses of funds?

[Score: 1 2 3 4 5]

Comments:

5. How do you help teachers improve their instructional methods?

[Score: 1 2 3 4 5]

Comments:

6. Tell us how you would handle a conflict between two staff members.

[Score: 1 2 3 4 5]

Comments:

7. If you are hired as the director, what will be your first priority?

[Score: 1 2 3 4 5]

Comments:

8. What do you think the toughest thing about being the Director of a charter school will be?

[Score: 1 2 3 4 5]

Comments:

9. How can you adjust to an established culture and what can you bring? (For external candidates)

[Score: 1 2 3 4 5]

Comments:

10. How do you go about making a tough decision? Walk us through the process that you would go through...

[Score: 1 2 3 4 5]

Comments:

11. What else should we know about you?

Comments:

12. What questions do you have for us?

13. Final Comments

TOTAL SCORE: _____

Academica West

Administration Registry Application

Instructions

If you are interested in applying for a position with Academica West, please use this application. You must complete all required fields and submit all required documents in order to be considered for a position.

Applicant Information

Jacob Dalton, Nickname: Jake

Date applied: 12/29/2024

jacob.dalton23@gmail.com	941 S 640 E
(h) 385.207.3510	Payson, UT 84651
(w) 385.207.3510	
(c) 385.207.3510	

Education

Aug 2010 - Jun 2017	Brigham Young University - Provo, UT, UT Bachelor of Science (B.S.) Major: Social Sciences GPA: 3.44
Jan 2019 - May 2020	Instructional Leadership - Utah State University, UT Master of Education (M.Ed.) Major: Administration & Supervision (Educational Leadership) GPA: 4.0
May 2020 - May 2024	Boise State University - Boise, ID Doctorate Major: Instructional Technology GPA: 4.0

Student Teaching

Jan 2017 - Apr 2017	Dixon Middle School Provo, UT History Teacher Administered and graded tests and assignments to evaluate students' progress. Communicated objectives for all lessons, units and projects to students and their parents. Integrated technology into the classroom as an instructional tool, such as Ipads. Prepared daily lesson plans for activities. Grade: Pass
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Certificates/Licenses

Jul 2020 - Jun 2023	Utah State Office of Education Secondary Education (6-12) (Level 1) Social Studies Composite Number: 685909
Jun 2020 - Jul 2023	Utah State Office of Education Administrative/Supervisory (K-12) (Level 1) Number: 685909
Jul 2020 - Lifetime	Utah State Office of Education Administrative/Supervisory (K-12) (Level 1) Number: 685909
Jun 2020 - Jun 2028	Utah State Office of Education Administrative/Supervisory (K-12) (Level 2) Number: 685909

Certification/Licensure Tests

Nov 2016	Praxis II (Subject Assessment/Specialty Area Tests) Social Studies: Content Knowledge (0081) Score: 184 Passed - Utah
Jul 2019	Praxis II - PLT (Principles of Learning and Teaching)

Work Experience: Education

Aug 2017 - Feb 2020	Liahona Preparatory Academy - Pleasant Grove, UT History Teacher (Full-time) Administered and graded tests and assignments to evaluate students' progress. Communicated objectives for all lessons, units and projects to students and their parents. Integrated technology into the classroom as an instructional tool, such as Ipads. Prepared daily lesson plans for activities.
Dec 2017 - Feb 2020	Liahona Preparatory Academy - Pleasant Grove, UT Director of Online Fast Track Courses (Full-time) Manage and oversee the creation and production of online independent study courses and curriculum for high school students.
Aug 2017 - Feb 2020	Liahona Preparatory Academy - Pleasant Grove, UT Student Council Advisor (Full-time) Guide student leadership in planning events, making decisions and representing their classmates. Represent the school administration in all meetings and activities related to the student council.
Feb 2020 - Mar 2020	Merit Preparatory Academy - Springville, UT Director of Operations (Full-time)
Mar 2021 - Present	Merit Preparatory Academy - SPRINGVILLE, UT Director (Full-time) I am currently serving as the director of Merit Preparatory Academy.

Work Experience: Other

Mar 2021 - Present	Merit Preparatory Academy - Springville, UT Interim Director I am currently serving as the interim director of Merit Preparatory Academy. I currently manage all operations of the school and duties of the director while the school looks for a replacement for the coming school year.
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Language Abilities

Spanish - Speaks Fluently, Read And Write

Awards & Honors

Nov 2016	ETS - ETS Recognition Of Excellence For Social Studies: Content Knowledge
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Special Skills

Online Teaching Experience - 3 years of experience teaching live online classes at Liahona Preparatory Academy

Canvas LMS Management - 1 year of experience leading administration and management of Canvas LMS for Merit Preparatory Academy

References

Breanne Dedrickson (Supervisor) Principal Liahona Preparatory Academy 2464 W. 450 S. Pleasant Grove, UT breannededrickson@liahonaed.com 801.369.4248	Jesse Meeks (Supervisor) Director Merit Preparatory Academy 1440 W. Center St. Springville, UT jesse.meeks@meritacademy.org 801.791.7045	Amanda Kuhnz Spencer (Colleague) Assistant Director Merit Academy 1440 W Center St. Springville, UT amanda.kuhnz@meritacademy.org 916.995.8323
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Supplemental Questions

Please answer the following questions truthfully. If it is determined at a later date that you were not truthful, your offer of employment will be revoked.

Suppose you are in a situation where deadlines and priorities change frequently and rapidly. How would you handle this?

I think this describes the situation of most administrators. Deadlines and priorities change. It is important to regularly

I think this describes the situation of most administrators. Deadlines and priorities change. It is important to regularly reassess and adjust priorities and new situations and circumstances come up. I am regularly reviewing my calendar, to do list, priority plans and deadlines to make sure that the most pressing matters are addressed in the appropriate order.

What experience do you have with interpreting policy and disseminating guidelines and developing procedures for others?

I have 5 years of experience working in school administration. Throughout my time as an administrator, I have worked closely with other administrators and school boards to clarify policy, and communicate these policies and related procedures to teachers, staff members, students, and parents.

Provide an example of when you had an impact on student achievement. Describe the processes and activities you implemented and the student achievement results you obtained.

When I first took on my current position as a Middle School Director, I entered a situation where discipline and structure had been lacking for most of the school year. Students were not following basic rules and expectations like attending class on time or behaving appropriately within the classroom. These disruptions had a profound impact on student achievement. I started by working with teachers and staff to come up with specific procedures to more effectively enact our school discipline and classroom management policy. Once all teachers were on the same page, and following the same expectations, I saw an immediate improvement in student behaviors. This, in turn, led to greater student achievement. I do not claim that everything is perfect in my current school. We are regularly reviewing data to consider ways we can better support our students and teachers, but I feel like we have made significant progress from where we began.

I hereby certify that all statements made hereon are true and correct to the best of my knowledge and authorize the Human Resource Department at Academica West or his/her designee to investigate, either orally or in writing, any and all of my past and present work, education, and law enforcement records to ascertain any and all information which may be pertinent to my employment qualifications. The release of any and all information is authorized whether same is of record or not, and I do hereby release all liability persons and organizations reporting information required by this application. I understand that any false statements or deliberate omissions shall be sufficient cause for dismissal or disqualification from employment. I hereby waive any right to see any written materials submitted to Human Resource Department at Academica West in response to the above inquiries or notes of any oral communication relative to such inquiries. I understand that if I am hired by Academica West and any information received in response to the above inquiries is placed in my personnel file, that I may be denied the right to inspect such material. In the event I am employed by Academica West, I also give my permission for the Human Resource Department or his/her designee to provide on request from future prospective employers, any information relating to my employment with Academica West.

I Agree

If you are not a U.S. citizen, have you received INS authorization to work in the United States?

Not Applicable

Is there currently any discipline in your licensing file?

No

In accordance with Utah State Law, applicant consents that Academica West may conduct a criminal background check, and I hereby waive my right to written notice of such. No applicant for employment shall be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity on the basis of sex, race, religion, age, national origin or disability. Accommodations will be made as necessary for applicants with disabilities. In connection with my application for employment with Academica West, I hereby authorize Academica West to investigate my past and present work, education, and law enforcement records to ascertain any and all information which may be pertinent to my qualifications. I do hereby release all persons, firms, agencies, companies, groups or installations from any damages of, or resulting from, providing such information. I further agree that a copy of this release shall function as an original.

I Agree

If you are an out-of-state candidate, why are you interested in moving to Utah? If you are relocating to Utah, what city will you be moving to? Also, what is the anticipated date you will be relocating?

I currently live in Lehi, UT.

If you are currently employed, why are you looking to change positions? If you are not currently employed, why did you leave your last position?

I am looking for new opportunities to utilize the skills I have developed as an assistant principal. I am also looking for new opportunities to grow and develop my leadership skills in a new role.

How will you use your technology skills to maintain effective communication with students, teachers, and parents?

I believe that effective communication is centered around timeliness, and choosing the appropriate medium of communication for the appropriate circumstances. Emails, messages through services like Remind, phone calls, and many other modes of communication are all useful tools when used appropriately. I always try to respond quickly and in a positive way to all of my students, teachers, and parents.

Do you currently hold, or are you eligible for, certification in any of the following critical shortage subject areas? Math, Science, Exceptional Student Education (Special Education), Foreign Language, or Reading? If your answer is "yes", please indicate the critical subject area(s) for which you currently hold, or you are eligible for certification.

No. I am licensed in Social Studies, and Educational Leadership.

Please describe for us a difficult situation you were involved in. What was the situation, what did you do? What might you do differently in the future, if anything?

I recently had a situation where a parent was very upset with a teacher. It became so volatile that the teacher and parent couldn't speak to each other directly without it becoming very negative and angry. I ended up meeting with the parent and teacher separately to hear their concerns and come up with solutions to the problem. After talking to each group separately, we were able to resolve the parent concerns and come up with a plan going forward. Looking back, I wish I had placed more emphasis on getting the parent and teacher to work towards communicating better with each other as the year progressed.

Background Questions

Please answer the following questions truthfully. If it is determined at a later date that you were not truthful, your offer of employment will be revoked.

Have you ever been convicted of a crime or offense?

No

Have you ever been discharged or requested to resign from a former position?

No

Have you ever been refused tenure, suspended, or terminated?

No

Have you ever had a teaching license revoked?

No

Have you undergone a criminal history record check within the last 90 days?

No

If you answered "Yes" to any of the questions above, please explain the circumstances. If you answered to all the questions above, please write Not Applicable.

Not Applicable

Signature

By typing your name, you hereby affirm that all information given by you on this application is true and complete to the best of your knowledge and belief. You understand that any misrepresentation, falsification or omission will be sufficient cause for denial of employment or discharge.

* Name: Jacob Dalton

In-person Interviews for Bridge Elementary Director Position

These questions are a tool to be used to drive the conversation during the interview. All questions don't necessarily need to be asked and during the interview process. These questions might also spark other applicable questions. Rate each based on the following scale: 1=Unsatisfactory 2=Needs Improvement 3=Meets Expectations 4=Exceeds Expectations 5=Outstanding

CANDIDATE: _____

1. Briefly tell us about your experiences that have prepared you for a job as the director of a charter school.

[Score: 1 2 3 4 5]

Comments:

2. How familiar are you with our Charter and personalized learning model? (Optional for internal candidates?)

[Score: 1 2 3 4 5]

Comments:

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[Score: 1 2 3 4 5]

Comments:

4. ABC Charter school has recently been in the news for misuse of restricted funds. Financial prudence and foresight are key elements of a financially viable school. What steps will you take to ensure financial responsibility and proper uses of funds?

[Score: 1 2 3 4 5]

Comments:

5. How do you help teachers improve their instructional methods?

[Score: 1 2 3 4 5]

Comments:

6. Tell us how you would handle a conflict between two staff members.

[Score: 1 2 3 4 5]

Comments:

7. If you are hired as the director, what will be your first priority?

[Score: 1 2 3 4 5]

Comments:

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[Score: 1 2 3 4 5]

Comments:

9. How can you adjust to an established culture and what can you bring? (For external candidates)

[Score: 1 2 3 4 5]

Comments:

10. How do you go about making a tough decision? Walk us through the process that you would go through...

[Score: 1 2 3 4 5]

Comments:

11. What else should we know about you?

Comments:

12. What questions do you have for us?

13. Final Comments

TOTAL SCORE: _____

Paid Professional Hours for Educators Policy

Adopted:

Revised:

Purpose

The purpose of this policy is to establish the parameters by which Bridge Elementary (the “School”) will provide paid professional hours to its educators.

Definitions

For purposes of this policy:

“Educator” means full-time and part-time educators employed by the School in the following positions:

- (a) general education teachers;
- (b) special education teachers;
- (c) counselors;
- (d) administrators;
- (e) specialists;
- (f) student support (may include librarians, instructional coaches, or other certified positions that work 50% or more in a School building);
- (g) psychologists;
- (h) speech language pathologists; and
- (i) audiologists.

“Paid professional hours” means hours outside of an educator’s contracted hours.

“Program funds” means funds allocated to the School in accordance with Utah Code § 53F-7-203 to provide paid professional hours to the School’s educators.

“Qualifying time” means the hours spent engaged in professional learning, including:

- (a) time spent traveling for the professional learning; and
- (b) time engaged in the professional learning.

Policy

The School shall follow Utah Code § 53F-7-203 and Utah Administrative Code R277-629 regarding providing paid professional hours from program funds to the School’s educators.

Allowable Uses of Program Funds

Program funds for paid professional hours shall be used to provide educators with the

knowledge and skills necessary to enable students to succeed in a well-rounded education and to meet the challenging state academic standards. Accordingly, program funds may be used by the School to provide paid professional hours to its educators for the:

- (a) activities described in Utah Code § 53F-7-203(4)(b), including but not limited to qualifying time for professional learning as determined between an educator and the School's Director; and
- (b) professional learning expenses described in Utah Code § 53F-7-203(4)(c).

The School shall not use program funds to cover costs that are not outlined in Utah Code § 53F-7-203, including indirect costs.

The maximum number of paid professional hours from program funds that an educator may receive from the School in one fiscal year is 32.

Educator Responsibilities

As a condition to receiving program funds, an educator shall, except as provided in Utah Code § 53F-7-203(5)(b)(i):

- (a) on or before September 30 of each year, create a plan, in consultation with the School's Director, on how the educator plans to use the paid professional hours; and
- (b) before the end of a given fiscal year, provide a written statement to the School's Director of how the educator used the paid professional hours.

Notwithstanding the foregoing, all educators' plans regarding their proposed use of paid professional hours are subject to review by the School's Director. The Director has discretion to approve or deny an educator's plan to the extent allowed by law. Educators may not receive paid professional hours until their plan has been approved by the Director.

Timing and Method of Payment of Paid Professional Hours

The School's Director shall decide, in consultation with the School's accounting and payroll staff, the timing and method in which paid professional hours will be paid out to the School's educators. However, the School shall pay out an educator's paid professional hours by June 30 annually.

Paid professional hours for an educator's qualifying time for professional learning shall be paid out at the educator's approximate contracted hourly rate for the most recent school year. Program funds used to pay for an educator's professional learning expenses shall count toward the educator's paid professional hours allocation and shall be paid out in an amount and manner that ensures the School's paid professional hours allocation for the educator is not exceeded.

The School may, in the Director's discretion, pro-rate program funds for an educator's

paid professional hours if the educator's employment with the School ends before the end of the School year.

Time and Effort Documentation Policy

Adopted: October 27, 2020

Revised:

Purpose

Because Bridge Elementary (the “School”) receives restricted funds, the School is obligated to properly spend and account for the expenditures of such funds. The School adopts this policy in order to ensure that charges to federal awards or other state restricted programs, as required, for salaries and wages are based on records that accurately reflect the work performed.

Definitions

“Accurate” means that salaries and wages are based on records that provide an actual representation of the work performed.

“Allocable” means, in accordance with 2 CFR § 200.405, a cost is allocable to a Federal award or other cost objective if the cost is assignable to that Federal award or other cost objective in accordance with the relative benefits received.

“Allowable” means that a cost meets the criteria (factors affecting allowability of costs) outlined in 2 CFR § 200.403, unless otherwise authorized by statute.

“Internal Control” means, as described in 2 CFR § 200.1, processes designed and implemented by a non-federal entity to provide reasonable assurance regarding the achievement of objectives in the following categories:

- a. Effectiveness and efficiency of operations;
- b. Reliability of reporting for internal and external use; and
- c. Compliance with applicable laws and regulations.

“Cost Objective” means, as described in 2 CFR § 200.1, a program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, and capital projects (*i.e.*, implementation of program accounting).

Policy

Time and Effort Standards

The School shall recognize and follow the *Uniform Administrative Requirements* pertaining to the *Standards for Documentation of Personnel Expenses* as contained in 2 CFR § 200.430(g). Accordingly, all School employees who are paid in full or in part with

federal funds shall keep specific documents to demonstrate the amount of time they spent working on the federal program (2 CFR § 200.430(g)(1)). In addition, all School employees who are paid with state and local funds, but whose salaries and wages are used for cost sharing or matching in a federal program, shall also keep time and effort documentation (2 CFR § 200.430(g)(4)). Moreover, all School employees who are paid in full or in part with state restricted funds shall keep specific documents to demonstrate the amount of time they spent working on the state restricted program.

Charges to restricted funds for salaries and wages must be based on records that accurately reflect the work performed. In accordance with 2 CFR § 200.430(g)(1), these records must:

1. Be supported by a system of **internal control** that provides reasonable assurance that charges are **accurate, allowable, and allocable**.
2. Be incorporated into the School's official records.
3. Reasonably reflect the total activity for which the employee is compensated by the School, not exceeding 100% of the compensated activities.
4. Encompass federally-assisted and all other activities compensated by the School on an integrated basis.
5. Comply with the established accounting policies and practices of the School.
6. Support the distribution of the employee's salary or wages among specific activities or **cost objectives**.

Semi-Annual Certifications and Personnel Activity Reports

To meet the above requirements, all School employees who are required to keep time and effort documentation must submit either a Semi-Annual Certification or a Personnel Activity Report ("PAR") as described below. Whether an employee must submit a Semi-Annual Certification or a PAR depends on the number of cost objectives that an employee works on.

The School's administration shall ensure that employees who work solely on a single cost objective complete a Semi-Annual Certification consistent with 2 C.F.R. § 200.430 and applicable state law and rule.

The School's administration shall ensure that employees who work on multiple cost objectives document their time and effort on a PAR consistent with 2 C.F.R. § 200.430 and applicable state law and rule.

Procedures

The School's administration shall adopt additional administrative procedures to ensure compliance with this policy and applicable law.