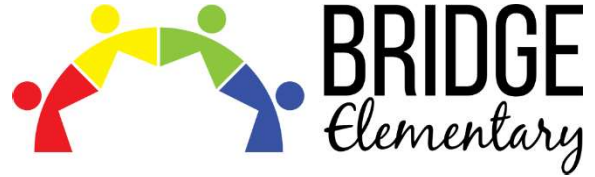


**Bridge Elementary
Board of Directors Meeting**

Date: April 21, 2026

Time: 5:00 PM

Location: <https://us04web.zoom.us/j/76797437174?pwd=9XTIRJbP291wxjuvL09NLfsFy9aoah.1>



AGENDA

CALL TO ORDER

CONSENT ITEMS

- Approval Board Meeting Minutes

DISCUSSION ITEMS

- Red Apple Financial Statement
 - Discuss Audit Companies
- Director Report
 - School Land Trust Training

VOTING

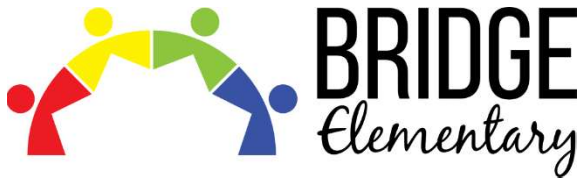
- Financial Audit Company
- Amending Calendar

CALENDARING

- Next Board Meeting May 19, 2026

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

Board of Directors Meeting Minutes

Date: March 17, 2026

Time: 5:00 PM

Location:

<https://us04web.zoom.us/j/76797437174?pwd=9XTlRjBpP291wxjuvL09NLfsFy9aoah.1>

Board Members Present: Trent Ady, Marianne Henderson, Lance Eastman.

Board Member Excused: Linda Nilson.

Others Present: Janey Stoddard, Lalani Williams, Sara Tucker, Ron Hubbard, Casey Arrington, Cindi Hill.

CALL TO ORDER:

Marianne Henderson called the meeting to order at 5:04 PM.

VOTING ITEMS:

Approval of Board Meeting Minutes (February 17, 2026)

Lance Eastman made a motion to approve the Board Meeting Minutes from February 17, 2026. Trent Ady seconded the motion. The motion passed unanimously.

New Board Member Interview and Vote:

The Board interviewed Casey Arrington, Principal at Quest Academy. Casey emphasized the importance of Board autonomy and demonstrated a strong understanding of governance versus management. Marianne and Janey had previously met with Casey and recommended him as a strong candidate.

At 5:11 PM, Marianne Henderson made a motion to approve Casey Arrington as a Board Member. Trent Ady seconded. Marianne Henderson, aye, Trent Ady, aye, and Lance Eastman, aye. The motion passed unanimously. The motion passed unanimously.

CLOSED SESSION:

At 5:12 PM, Lance Eastman made a motion to enter a closed session for the purpose of discussing the character, professional competence, or physical or mental health of an individual pursuant to Utah Code Ann. 52-4-205(1)(a). Trent Ady seconded. The motion passed unanimously.

At 5:25 PM, Marianne Henderson made a motion to exit the closed session. Lance Eastman seconded. The motion passed unanimously.

Lance Eastman made a motion to approve the discussion items from the closed session regarding the contract renewal for Janey Stoddard. Casey Arrington seconded. Trent Ady seconded. Marianne Henderson, Aye, Trent Ady, aye, Lance Eastman, aye. and Casey Arrington, aye. The motion passed unanimously. The motion passed unanimously.

Lance Eastman officially resigns as a Board Member.

Lance Eastman leaves the meeting.

DISCUSSION ITEMS:

Director's Report:

Spotlight: Cindi Hill.

Structure Updates:

Administration has created two teams: the Leadership Team and the Schoolwide Positive Behavior Team. The Leadership Team is reviewing classroom structures and identifying areas that have changed since the implementation of the POD model. The Schoolwide Positive Behavior Team is evaluating the effectiveness of the "Watch Me Learn" tickets and increasing focus on visible learning traits.

Academic Data Review and Instructional Focus:

Cindi Hill oversees implementation of schoolwide Tier II interventions. Fifth grade will transition to a schedule aligned with sixth grade.

Staffing and Contracts:

Intent to Return forms have been distributed to all employees. Janey is working with a contract attorney to finalize updated employment contracts, which will be distributed in May.

School Lunch Program Update:

The school currently has a negative lunch balance of \$34,000. Secure Instant Payments were previously categorized incorrectly; \$63,000 in online payments has been collected and requires reconciliation. Fundraisers have been started to support accounts with high negative balances. Accounts below -\$500 may require re-evaluation, including alternative lunch or collections. Free/Reduced lunch applications continue to be promoted.

Capital Projects:

Preliminary Summer 2026 projects include redesigning the kiva area to create a specialist classroom and modifying another kiva area for behavior support. Special Education staff also request reorganization of their instructional spaces. Estimated costs are \$43,815 for the kiva remodels and \$20,240 for the SPED remodels. Board agrees that the changes would benefit the school. Administration will move forward with obtaining bids.

Financial Report:

Ron Hubbard reported that the overall budget remains strong. Lunch account funds have now been properly reallocated.

CLOSED SESSION:

At 6:41 PM, Marianne Henderson made a motion to enter a closed session pursuant to Utah Code Ann. 52-4-205(1)(a). Trent Ady seconded. Marianne Henerson, aye, Trent Ady, aye, and Casey Arrington, aye. The motion passed unanimously.

At 7:03 PM, Trent Ady made a motion to exit the closed session and adjourn. Casey Arrington seconded. Trent Ady seconded. Marianne Henerson, aye, Trent Ady, aye, and Casey Arrington, aye. The motion passed unanimously.

At 7:03 PM, Trent Ady made a motion to exit the closed session and adjourn. Casey Arrington seconded. Trent Ady seconded. Marianne Henerson, aye, Trent Ady, aye, and Casey Arrington, aye. The motion passed unanimously.

CALENDARING

Next Board Meeting: April 21, 2026, at 5:00 PM.

ADJOURNMENT

In compliance with the ADA, persons needing accommodations should call 801-444-9378 to make appropriate arrangements. One or more Board members may participate electronically pursuant to UCA 52-4-207.

DRAFT



Financial Summary as of March 31, 2026

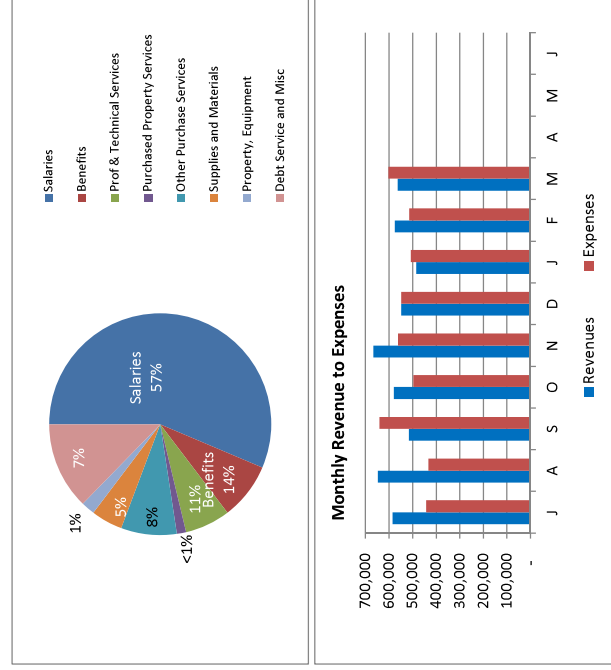
75.0% through the Year

BUDGET REPORT

	Year-to-Date Actuals	Approved Budget	Forecast	% of Forecast
Enrollment	544	544	544	
Revenue				
1000 Local	\$ 144,552	\$ 195,500	\$ 201,450	71.8%
3000 State	\$ 4,888,190	\$ 6,024,856	\$ 6,455,645	75.7%
4000 Federal	\$ 209,136	\$ 496,013	\$ 513,531	40.7%
Total Revenue	\$ 5,241,878	\$ 6,716,369	\$ 7,170,636	73.1%
Expenses				
100 Salaries	\$ 2,878,596	\$ 3,499,303	\$ 3,835,661	75.0%
200 Benefits	\$ 352,083	\$ 473,356	\$ 562,647	62.6%
300 Prof & Technical Services	\$ 355,233	\$ 664,407	\$ 449,154	79.1%
400 Purchased Property Services	\$ 55,454	\$ 59,000	\$ 91,748	60.4%
500 Other Purchase Services	\$ 412,242	\$ 517,840	\$ 552,517	74.6%
600 Supplies and Materials	\$ 202,482	\$ 329,545	\$ 311,284	65.0%
700 Property, Equipment	\$ 85,406	\$ 149,422	\$ 136,461	62.6%
800 Debt Service and Misc	\$ 657,809	\$ 888,801	\$ 864,726	76.1%
Total Expenses	\$ 4,999,305	\$ 6,581,674	\$ 6,804,198	73.5%
Net Income from Operations	\$ 242,573	\$ 134,695	\$ 366,438	66%

Operating Margin 4.6% 2.0% 5.1%

EXPENSES



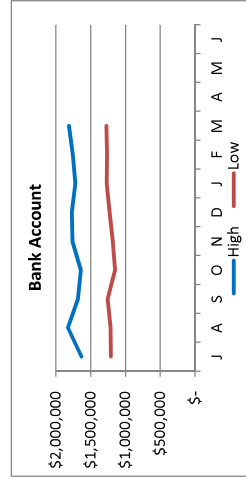
RATIOS

	Forecast	Goal
Operating Margin	5.1%	3%
Debt Service Coverage	1.44	1.25
Days Cash on Hand	94	90
Building Payment %	11.7%	20%

Cash Reserve	Operating Margin
\$0-\$300,000	5%
\$300,000-\$500,000	4%
\$500,000-and above	3%

CASH

Ending Cash Balance	\$ 1,758,538
Days Cash on Hand	94



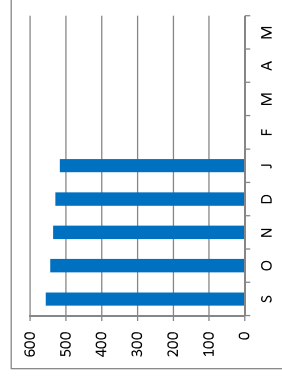
RESERVES

	Actual Ytd	Forecast
Last Year Reserve Balance	\$ 1,200,000	\$ 1,200,000
Reserves Added this Year	\$ 242,573	\$ 366,438
Expenses from Reserves	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
New Reserve Balance	\$ 1,442,573	\$ 1,566,438

7 kids coming

ENROLLMENT

	S	O	N	D	J	F	M	A	M
K	79	76	74	73	71				
1	83	80	79	78	80				
2	84	84	84	84	80				
3	90	88	88	89	84				
4	83	82	79	78	76				
5	81	83	81	78	78				
6	56	51	51	50	48				
Total	556	544	536	530	517	0	0	0	0



Actuals as of: **March 31, 2026** Percentage of Year: **75.0%**



Budget Detail Report

	(558 Students) Previous Yr's Actuals	(544 Students) Current Yr's Actuals	(544 Students) Approved FY26 Budget	Variance	(544 Students) FY26 Forecast	% of Forecast	
Revenue							
1000 Local							
1510 Interest on Investments	\$ -	\$ 49,482	\$ 70,000	\$ -	\$ 70,000	70.7%	
1610 Sales to Students	\$ -	\$ 74,473	\$ 85,000	\$ 11,000	\$ 96,000	77.6%	Acct for unpaid lunches - write off
1620 Sales to Adults	\$ -	\$ -	\$ -	\$ 4,600	\$ 4,600	0.0%	
1720 Bookstore Sales	\$ -	\$ 887	\$ -	\$ -	\$ 887	100.0%	
1910 Rentals	\$ -	\$ 12,575	\$ 22,000	\$ (9,425)	\$ 12,575	100.0%	
1920 Donations	\$ -	\$ 7,135	\$ 14,000	\$ -	\$ 14,000	51.0%	
1990 Miscellaneous	\$ -	\$ -	\$ 4,500	\$ (1,102)	\$ 3,398	0.0%	
Total 1000:	\$ -	\$ 144,552	\$ 195,500	\$ 5,073	\$ 201,460	71.8%	
3000 State							
3010 Regular School Prgm K-12	\$ 2,194,174	\$ 1,722,950	\$ 2,194,174	\$ 57,879	\$ 2,252,053	76.5%	
3020 Professional Staff	\$ 138,421	\$ -	\$ 138,421	\$ (138,421)	\$ -	#DIV/0!	
3105 Special Education -- Add-On	\$ 504,444	\$ 436,333	\$ 504,444	\$ 77,348	\$ 581,792	75.0%	
3110 Special Education -- Self-Contained	\$ 28,986	\$ 25,356	\$ 28,986	\$ 4,823	\$ 33,809	75.0%	
3120 Special Education -- Extended Year	\$ 4,288	\$ 1,694	\$ 4,288	\$ (2,029)	\$ 2,259	75.0%	
3125 Special Education -- State Program	\$ 10,188	\$ 8,738	\$ 10,188	\$ 1,463	\$ 11,651	75.0%	
3178 Special Education -- Extended Year Stipend	\$ 1,200	\$ 720	\$ -	\$ 720	\$ 720	100.0%	
3101 Class Size Reduction - K-8	\$ 229,558	\$ 180,500	\$ 229,558	\$ 11,110	\$ 240,668	75.0%	
3144 Enhancement for At-Risk Students	\$ 137,056	\$ 116,216	\$ 137,056	\$ 17,899	\$ 154,955	75.0%	
3200 CS Funding Base Program	\$ 83,207	\$ 55,511	\$ 83,207	\$ (9,192)	\$ 74,015	75.0%	
3310 Flexible Allocation	\$ 1,413	\$ 158,897	\$ 1,350	\$ 210,414	\$ 211,764	75.0%	
3219 Charter School Local Replacement	\$ 1,850,886	\$ 1,486,120	\$ 1,850,886	\$ 122,746	\$ 1,973,632	75.3%	\$3,628 per student Oct 1st student
3331 Gifted and Talented	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
3451 Educator Professional Time	\$ 54,332	\$ 49,402	\$ 54,332	\$ (4,930)	\$ 49,402	100.0%	Requires board approved plan
3407 Was TSSP, now SSHiNE	\$ 2,963	\$ 17,139	\$ -	\$ 22,851	\$ 22,851	75.0%	
3468 Teacher Materials and Supplies	\$ 11,195	\$ 8,829	\$ 11,195	\$ -	\$ 11,195	78.9%	\$10,350 Gross pa portion per tchr \$13,450 per CACI FTE (for FICA/401)
3476 Educator Salary Adjustment	\$ 310,774	\$ 231,246	\$ 310,774	\$ (12,172)	\$ 298,602	77.4%	
3520 School LAND Trust Program	\$ 80,147	\$ 86,585	\$ 80,147	\$ 6,438	\$ 86,585	100.0%	
3670 Competency Based Learning Amendments	\$ -	\$ 91,079	\$ 130,000	\$ -	\$ 130,000	70.1%	
3679 Student Health & Counseling	\$ -	\$ -	\$ 41,191	\$ (972)	\$ 40,219	0.0%	FY25 Grant, not received yet
3459 Schl-Based Ed Support Prof Stipends	\$ -	\$ 41,903	\$ 21,045	\$ 20,858	\$ 41,903	100.0%	
3873 Substance Prevention	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	100.0%	
3874 Suicide Prevention	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	100.0%	
3800 Teacher and Student Success Act (TSSA)	\$ 147,168	\$ 130,791	\$ 147,168	\$ 27,221	\$ 174,389	75.0%	
3884 Summer EBT Reimbursement	\$ -	\$ 868	\$ 868	\$ -	\$ 868	100.0%	
3914 School Safety Support & Other	\$ 3,000	\$ -	\$ 45,578	\$ (20,578)	\$ 25,000	0.0%	Door Locks - 25k
3873 State Liquour Tax (NSLP)	\$ 66,661	\$ 30,964	\$ -	\$ 30,964	\$ 30,964	100.0%	
3818 K3 Reading Software Licenses	\$ 21,045	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
3875 Food Security Amendments	\$ -	\$ 1,349	\$ -	\$ 1,349	\$ 1,349	100.0%	
3814 School Safety Support	\$ 95,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Total 3000:	\$ 5,981,106	\$ 4,888,190	\$ 6,024,856	\$ 430,789	\$ 6,455,645	75.7%	
4000 Federal							
4522 IDEA Preschool	\$ 2,531	\$ -	\$ 6,696	\$ (4,165)	\$ 2,531	0.0%	
4524 IDEA Part-B	\$ 107,601	\$ -	\$ 88,000	\$ 19,000	\$ 107,000	0.0%	
4560 NSLP Lunch Programs	\$ 224,916	\$ 209,136	\$ 315,213	\$ (12,316)	\$ 302,897	69.0%	
4801 Title IA	\$ 57,402	\$ -	\$ 79,119	\$ 353	\$ 79,472	0.0%	
4860 Title IIA	\$ 11,631	\$ -	\$ 6,985	\$ 4,646	\$ 11,631	0.0%	
4805 Title IV	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 10,000	0.0%	Shift to Title I
Total 4000:	\$ 414,081	\$ 209,136	\$ 496,013	\$ 17,518	\$ 513,531	40.7%	
Total Revenue:	\$ 6,395,187	\$ 5,241,878	\$ 6,716,369	\$ 453,380	\$ 7,170,636	73.1%	

	Previous Yr's Actuals	Current Yr's Actuals	Approved FY26 Budget	Variance	FY26 Forecast	% of Forecast	
Expenses							
100 Salaries							
121 Principals & Assistants	\$ -	\$ 245,038	\$ 250,000	\$ 70,500	\$ 320,500	76.5%	
131 Teacher Salaries	\$ -	\$ 936,225	\$ 1,631,657	\$ (406,970)	\$ 1,224,687	76.4%	
131 Specialty Teachers	\$ -	\$ 152,265	\$ -	\$ 301,394	\$ 301,394	50.5%	Keri Toppance - being replaced?
131 Special Education Teachers	\$ -	\$ 199,009	\$ 68,472	\$ 199,327	\$ 267,799	74.3%	
131 Stipends / Bonuses	\$ -	\$ 106,677	\$ -	\$ 166,000	\$ 166,000	64.3%	
132 Substitutes	\$ -	\$ 8,737	\$ 15,000	\$ -	\$ 15,000	58.2%	Chelsea Silverwo position being re
141 Attendance & Social Work Personnel	\$ -	\$ 9,995	\$ 32,000	\$ (22,005)	\$ 9,995	100.0%	
144 Counselor / Behavior Specialist	\$ -	\$ 68,150	\$ 12,000	\$ 101,000	\$ 113,000	60.3%	Rachel Pickard Allison Allred - ad November
143 Health Service Personnel (Nurse)	\$ -	\$ 14,105	\$ 14,666	\$ 7,334	\$ 22,000	64.1%	
152 Secretarial and Office	\$ -	\$ 108,906	\$ 80,000	\$ 47,000	\$ 127,000	85.8%	
161 Classroom Aides	\$ -	\$ 781,528	\$ 922,032	\$ (82,032)	\$ 840,000	93.0%	
161 SpEd Aides	\$ -	\$ 132,326	\$ 154,524	\$ 121,137	\$ 275,661	48.0%	
161 Land Trust / Literacy Aides	\$ -	\$ -	\$ 53,083	\$ (53,083)	\$ -	#DIV/0!	
161 Early Interventions Aides	\$ -	\$ -	\$ 26,850	\$ (26,850)	\$ -	#DIV/0!	
161 Title I Aides	\$ -	\$ -	\$ 71,209	\$ (71,209)	\$ -	#DIV/0!	
162 Media Personnel	\$ -	\$ -	\$ 53,810	\$ (53,810)	\$ -	#DIV/0!	
182 Custodial & Maintenance	\$ -	\$ 115,634	\$ 114,000	\$ 38,625	\$ 152,625	75.8%	
Total 100:	\$ -	\$ 2,878,596	\$ 3,499,303	\$ 336,358	\$ 3,835,661	75.0%	
200 Benefits							
220 FICA (Social Security & Medicare)	\$ -	\$ 200,866	\$ 266,356	\$ 25,154	\$ 291,510	68.9%	
230 Retirement	\$ -	\$ 23,611	\$ 66,000	\$ -	\$ 66,000	35.8%	
241 Health / Life/ FSA	\$ -	\$ 89,136	\$ 60,000	\$ 60,000	\$ 120,000	74.3%	46k last yr GL .013 to start
270 Worker's Compensation Fund	\$ -	\$ 5,663	\$ 7,000	\$ 1,493	\$ 8,493	66.7%	Last Yr Ready2Teach \$11
280 Unemployment Insurance	\$ -	\$ 32,807	\$ 74,000	\$ 2,644	\$ 76,644	42.8%	TNTP 5670 Learn Competency (no budget this yr) \$2 Bal. \$1,435
Total 200:	\$ -	\$ 352,083	\$ 473,356	\$ 89,291	\$ 562,647	62.6%	
300 Prof & Technical Services							
320 Professional Educational Services	\$ -	\$ 79,960	\$ 68,221	\$ 11,739	\$ 79,960	100.0%	
320 Special Education Services	\$ -	\$ 99,239	\$ 181,779	\$ (56,779)	\$ 125,000	79.4%	
330 Employee Training	\$ -	\$ 1,673	\$ 16,000	\$ -	\$ 16,000	10.5%	AMT Ink. \$ 5k Frogtummy \$15
340 Other Professional Services / Audit	\$ -	\$ 20,340	\$ 26,000	\$ -	\$ 26,000	78.2%	Charity Window
345 Business Services	\$ -	\$ 68,300	\$ 252,407	\$ (164,007)	\$ 88,400	77.3%	DJ Midnight Bea Catherine Sumn
349 Legal Services	\$ -	\$ 200	\$ -	\$ 3,200	\$ 3,200	6.3%	Les Olsen \$4.1k
350 Technology Services	\$ -	\$ 85,521	\$ 120,000	\$ (9,406)	\$ 110,594	77.3%	ETS \$79,045 Frogtummy \$360 Lexia \$360 Zarahemla Group
Total 300:	\$ -	\$ 355,233	\$ 664,407	\$ (215,253)	\$ 449,154	79.1%	
400 Purchased Property Services							
411 Water / Sewage / Garbage	\$ -	\$ 10,577	\$ 7,000	\$ 4,100	\$ 11,100	95.3%	Locksmith \$12.7k Iron Creek Contr HVAC \$5k
420 Custodial Services	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
430 Repairs & Maintenance	\$ -	\$ 37,533	\$ 25,000	\$ 36,648	\$ 61,648	60.9%	
434 Snow Removal	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	0.0%	K D Lawn Care
441 Rental of Land & Buildings	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	0.0%	
443 Lease of Copy Machines	\$ -	\$ 7,344	\$ -	\$ 12,000	\$ 12,000	61.2%	\$12,146 last yr Garbage
490 Other Purchased Property Services	\$ -	\$ -	\$ 20,000	\$ (20,000)	\$ -	#DIV/0!	Pest Control Enable Utah Certified Fire & Se Roylance Fence \$5
Total 400:	\$ -	\$ 55,454	\$ 59,000	\$ 32,748	\$ 91,748	60.4%	

	Previous Yr's Actuals	Current Yr's Actuals	Approved FY26 Budget	Variance	FY26 Forecast	% of Forecast	
500 Other Purchase Services							Roylance Fence \$5
518 Field Trips-Admission	\$ -	\$ 1,756	\$ 1,000	\$ 2,000	\$ 3,000	58.5%	
521 Insurance	\$ -	\$ -	\$ 1,262	\$ -	\$ 1,262	0.0%	
522 Liability & Property Insurance	\$ -	\$ 63,755	\$ 32,078	\$ 31,677	\$ 63,755	100.0%	
530 Communication (telephone & other)	\$ -	\$ 4,850	\$ 6,500	\$ 1,000	\$ 7,500	64.7%	
540 Marketing	\$ -	\$ 238	\$ 1,000	\$ -	\$ 1,000	23.8%	Unpaid lunch balal
570 Food Service Management	\$ -	\$ 341,395	\$ 475,000	\$ -	\$ 475,000	71.9%	write off, amount
580 Travel / Per Diem	\$ -	\$ 248	\$ 1,000	\$ -	\$ 1,000	24.8%	
Total 500:	\$ -	\$ 412,242	\$ 517,840	\$ 34,677	\$ 552,517	74.6%	
600 Supplies and Materials							
610 Classroom	\$ -	\$ 25,707	\$ 71,400	\$ 15,000	\$ 86,400	29.8%	
610 Teacher Budget Supplies	\$ -	\$ 48	\$ 3,850	\$ -	\$ 3,850	1.2%	
610 Spirit Shirts	\$ -	\$ 986	\$ -	\$ 986	\$ 986	100.0%	Field day - \$195
610 Student Motivation	\$ -	\$ 6,146	\$ -	\$ 6,146	\$ 6,146	100.0%	
610 Special Education Supplies	\$ -	\$ 722	\$ 3,753	\$ -	\$ 3,753	19.2%	
610 Staff Appreciation	\$ -	\$ 9,745	\$ -	\$ 9,745	\$ 9,745	100.0%	***
610 Professional Development Supplies	\$ -	\$ 2,258	\$ 12,420	\$ -	\$ 12,420	18.2%	
610 Book Fair	\$ -	\$ 1,573	\$ -	\$ 1,573	\$ 1,573	100.0%	
610 Board Supplies	\$ -	\$ 78	\$ -	\$ 78	\$ 78	100.0%	
610 Office / Admin Supplies	\$ -	\$ 12,021	\$ 8,747	\$ 3,274	\$ 12,021	100.0%	***
610 Safety	\$ -	\$ 791	\$ -	\$ 791	\$ 791	100.0%	
610 Non-Food Kitchen Supplies	\$ -	\$ 173	\$ -	\$ 173	\$ 173	100.0%	
614 Educator Professional Time...	\$ -	\$ -	\$ 41,778	\$ (41,778)	\$ -	#DIV/0!	
621 Natural Gas	\$ -	\$ 523	\$ 15,000	\$ (6,000)	\$ 9,000	5.8%	
622 Electricity	\$ -	\$ 27,984	\$ 35,000	\$ (3,000)	\$ 32,000	87.5%	
641 Textbooks & Curriculum	\$ -	\$ 54,217	\$ 21,000	\$ 34,000	\$ 55,000	98.6%	Heggerty \$15k The Reading War
644 Library Books & Materials	\$ -	\$ 7	\$ 3,597	\$ -	\$ 3,597	0.2%	
650 Technology Related Supplies	\$ -	\$ 2,991	\$ 28,000	\$ (23,000)	\$ 5,000	59.8%	
650 Technology Related Land Trust	\$ -	\$ -	\$ 12,500	\$ (12,500)	\$ -	#DIV/0!	
670 Educational Software	\$ -	\$ 41,412	\$ 45,000	\$ -	\$ 45,000	92.0%	Ready \$33k
670 Business Software	\$ -	\$ 3,751	\$ -	\$ 3,751	\$ 3,751	100.0%	
680 Maintenance & Janitorial	\$ -	\$ 11,349	\$ 27,500	\$ (7,500)	\$ 20,000	56.7%	
Total 600:	\$ -	\$ 202,482	\$ 329,545	\$ (18,261)	\$ 311,284	65.0%	
700 Property, Equipment							
710 Land and Site Improvements	\$ -	\$ 11,450	\$ 49,422	\$ (24,422)	\$ 25,000	45.8%	Privacy slats fence 11k
733 Furniture and Fixtures	\$ -	\$ 17,495	\$ 20,000	\$ -	\$ 20,000	87.5%	
734 Technology Related Hardware	\$ -	\$ 56,461	\$ 20,000	\$ 36,461	\$ 56,461	100.0%	
739 NSLP Equipment & Furniture	\$ -	\$ -	\$ 60,000	\$ (25,000)	\$ 35,000	0.0%	Fix Freezer Janey checking
740 Cap Ex (Savings)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Total 700:	\$ -	\$ 85,406	\$ 149,422	\$ 12,039	\$ 136,461	62.6%	
800 Debt Service and Misc							
810 Dues and Fees	\$ -	\$ 21,214	\$ 10,000	\$ 12,000	\$ 22,000	96.4%	UAPCS 4.4k Utah Charter Ne Began 11/2022
830 Principal & Interest (Bldg payment)	\$ -	\$ 629,594	\$ 878,801	\$ (43,076)	\$ 835,725	75.3%	Ends 6/5/2051
850 Miscellaneous	\$ -	\$ 7,001	\$ -	\$ 7,001	\$ 7,001	100.0%	FY26 - \$835,725 FY27 - \$833,925
Total 800:	\$ -	\$ 657,809	\$ 888,801	\$ (24,075)	\$ 864,726	76.1%	
Total Expenses:	\$ -	\$ 4,999,305	\$ 6,581,674	\$ 247,524	\$ 6,804,198	73.5%	
Net Income:	\$ 6,395,187	\$ 242,573	\$ 134,695	\$ 205,856	\$ 366,438	66.2%	
				3% Goal	\$ 215,119		



March 5, 2026

Proposal for Audit and Tax Services

Bridge Elementary

Submitted By:

Eide Bailly LLP
Ken Jeppesen, CPA, CCIFP
Partner

Table of Contents

Executive Summary.....	3
About Us.....	5
Service Experience.....	6
Industry Experience	8
Professional Services	9
Audit Approach	10
Tax Approach	11
Engagement Timeline and Communication	12
Use of Technology	13
Team Qualifications	14
Cost Proposal.....	15
Additional Services	16
The Right Choice for Bridge Elementary.....	17
Appendix A: Team Profiles	18

Executive Summary

Your Goals, Our Commitment

Eide Bailly values the opportunity to continue to support Bridge Elementary with your audit and tax services and in achieving your goals. We understand your needs and have provided similar services to the government and nonprofit industries for more than 100 years. We're confident Bridge Elementary will continue to benefit from the experience we can provide.

We enjoy working with charter schools to help them achieve their objectives and meet their needs. At the same time, we provide updates on new, applicable accounting standards or legal requirements, whether it be from the Utah State Board of Education, Utah State Auditor, or the Governmental Accounting Standards Board (GASB). Together, with support from our National Assurance Office (NAO) and National Tax Office (NTO), we have been able to identify such changes that haven't always been identified by other charter school accounting service providers across the state. We believe two-way communication between Bridge Elementary and Eide Bailly is key to our working relationship.

Our Utah team provides services to nearly 70 different charter schools. Because of this our services will be more efficient and effective than other firms.

Our Work with Charter Schools: We understand schools face a myriad of challenges. Charter schools are continually planning and restructuring as student demographics fluctuate. Whatever challenges Bridge Elementary faces, our team will continue to listen to your needs in order to gain a better understanding. This, in turn, will help you respond, adapt, and operate more efficiently.

Extensive Multi-Industry Experience: We are committed to the government industry, having served these entities for more than 70 years. We work with more than 1,300 government clients throughout the nation, including more than 600 schools. We provide audit services to numerous charter schools, school districts, and other government and nonprofit entities, while tax services are offered only to those clients who require them. Eide Bailly also currently serves over 3,800 nonprofit organizations throughout the nation. We know business is about more than numbers, and we pride ourselves on fostering strong relationships. We stay abreast of current issues impacting charter schools and grow our knowledge by attending workshops and trainings.

As our valued client, you'll continue to experience:

- **Exceptional Service, National Resources:** While you'll continue to be served by dedicated professionals, Bridge Elementary will also have access to national resources, including more than 3,500 professionals with diverse skill sets and experiences across the firm, ready to meet your needs.
- **Proactive Communication:** Eide Bailly's client service, founded and focused on communication, includes timely or real-time responses, ongoing client-centric support, and a service team that exceeds expectations. We'll continue to keep you informed of changes affecting Bridge Elementary.
- **High Level of Involvement:** We provide our clients the kind of hands-on service that has helped us develop a reputation as one of the most service-oriented firms in the country. We offer collaborative solutions that result into developing impactful client relationships, not only during the engagement, but throughout the year.
- **Timeliness:** Our professionals are trained to anticipate, identify, and respond to your needs promptly. We'll continue to work closely with your management team to customize our services to your needs. We believe in clear, transparent, and open communication to mitigate unexpected developments.

We Want to Keep Working with You: We appreciate the opportunity to continue to learn about your organization and understand where you're headed. Our team brings a thoughtful, hands-on approach designed to support Bridge Elementary's momentum, strengthen your foundation, and help you move forward with greater clarity.

We're committed to being responsive, reliable advisors and would be glad to answer any questions as you evaluate next steps. As our highly valued client, we would be proud to keep working with Bridge Elementary, building on the trusting and impactful relationship we have with your team, and continuing to deliver solutions that create real value. Please contact us if you would like to discuss any aspect of this proposal.

Your Vision. Our Expertise. Stronger Together.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ken Jeppesen', with a long horizontal flourish extending to the right.

Ken Jeppesen, CPA, CCIFP

Partner

801.337.3717

kjeppesen@eidebailly.com



About Us

Meeting Your Needs with Proficiency

What Sets Us Apart

At Eide Bailly, we believe every organization has untapped potential. With more than 100 years of service and a team of over 3,500 professionals, we align our strengths with your ambitions to move you forward. Whether you're navigating today's challenges or preparing for what's next, our mission is to help you optimize performance, safeguard what you have built, and plan for future growth so your business is stronger today, and even stronger tomorrow.

Your experience with Eide Bailly will be different than working with other CPA and advisory firms. Yes, accounting is about numbers — but our business is about relationships. When you work with us, you'll feel the difference in how we collaborate, communicate, and genuinely care about your success. We deliver personalized service at a service-line level, while offering access to deep industry and service expertise across our national firm. Our professionals work with you to bring clarity, strategic thinking, and practical solutions to every engagement.

A Relationship, Not Just an Engagement

Our work with clients goes beyond the deliverables — it's a relationship built on trust, shared values, and measurable results. When you choose Eide Bailly, you'll:

- Partner with people who take the time to understand you and your organization — not just the numbers.
- Gain insights from specialized teams to address challenges, meet objectives, and uncover new opportunities.
- Make smarter decisions backed by experienced advisors who care about your long-term success.
- Experience our proactive, hands-on service model — always focused on helping you operate at peak performance.

Top 20
CPA
firm

1917
more than 100 years
in business

50+
offices in U.S.
& India

440+
partners

3,500+
talented
professionals

Service Experience

Expertise that Matters

Eide Bailly has a reputation for providing quality work at a fair price. Our clients repeatedly tell us we provide a very high level of service-to-cost and they appreciate having an extensive variety of resources available to them as needs arise. When it comes to fees, we believe in clear, up front and open communication with no surprises. We'll maintain a reliable relationship with you for independence and objectivity, proactive planning, and consulting, in addition to thoughtful, creative thinking on issues important to you. We'll never bill you for routine consultations; we consider this to be a further investment in our relationship with you and an encouragement for you to reach out to us regularly.



- 43% TAX SERVICES
- 32% AUDIT & ASSURANCE
- 25% ADVISORY/OTHER

Audit and Assurance Experience

Since 1917, we've provided assurance services to clients across all industries. These services account for approximately **32 percent of our work**, and include audits, compilations, reviews, and financial statement forecasts and projections, as well as assistance in understanding financial statements, conducting internal audits, and evaluation and testing of internal controls. Our clients experience regular contact with senior-level staff, as well as work with a consistent team from year to year, with appropriate rotation.

Usually an audit is required for industry compliance, or at the request from a lender, inactive or absent owner, vendor, or other party in need of verifying your financial statements. At Eide Bailly, however, we view an audit as a valuable management tool — the opportunity to help you improve profitability and strengthen your business and administrative practices. Our clients appreciate this viewpoint and the opportunity to work with auditors who share their vast knowledge throughout the process, as well as throughout the year.

We focus on providing value beyond traditional assurance services. Clients tell us they appreciate our timeliness, attention to detail, industry expertise, and peer-to-peer approach. We're accessible and maintain client contact with frequent phone calls, emails, and meetings to discuss what is going on in your organization.

National Assurance Office

Eide Bailly's National Assurance Office (NAO) oversees the quality and compliance of the audit practice. This group of assurance partners and senior managers performs a variety of quality control functions, such as:

- **Consults** with engagement teams, financial statement reviews, and engagement quality control reviews.
- **Monitors** new accounting and auditing standards and assists in the development of related internal communications and training materials.
- **Develops and delivers** internal continuing professional education (CPE).
- **Assists** with the performance of the firm's internal inspection processes and formal root cause and action plan development for both internal inspection and peer review findings.

Your audit team has access to this group on an as-needed basis to help research and consult on any unique auditing or compliance issues that may arise. The NAO is a firm resource to support the audit team; therefore, we do not charge our clients for time spent by this group supporting the audit team.

Tax Experience

We provide tax services to clients across all industries, accounting for **43 percent of our work** and encompassing tax returns, tax planning, business advice, tax research, and IRS audit support. We help our clients manage their tax planning, compliance, and reporting needs through proactive planning, sound advice, and research. Our focused knowledge and understanding of the tax laws and regulations is fundamental to minimizing our clients' tax liability and providing the solid guidance clients trust.

Nonprofit Tax Expertise

Our exempt organization tax practice helps clients maintain their most valuable asset — their tax-exempt status. Eide Bailly recognizes the complexity of the tax issues for nonprofit organizations, and we've developed a specialized team of over 80 professionals dedicated to serving the compliance and consulting needs of our nonprofit clients. We have an experienced team of 25 individuals representing all staff levels devoted to nonprofit tax matters who spend 100% of their time working in this area. Our consulting services include such things as assisting clients with identifying and reporting unrelated business income tax; securing public charity status; fundraising reporting and disclosures; intermediate sanctions planning and documentation; IRS examinations and appeals; compensation and benefits issues; and entity structuring and restructuring. In addition, our Exempt Organization Tax Practice prepares more than 3,400 federal and state information, income tax and charitable organization registration returns and filings for nonprofit organizations nationwide.

National Tax Office



Eide Bailly's National Tax Office (NTO) serves as a valuable resource for clients in analyzing complex tax issues related to business decisions. Our team is dedicated to keeping clients informed about tax news, developments, and trends across various specialty areas, including accounting methods and periods, cost segregation studies, wealth transfer, state and local taxation, international tax, tax-exempt organizations, tax controversy, research and development tax incentives, and tax legislation.

We leverage the expertise of professionals who monitor legislative actions and provide updates on tax-related matters. Our vision is to continuously develop and offer services that bring value and meet our clients' evolving needs.

To keep our clients aware of emerging issues, the NTO regularly publishes tax update e-newsletters, shares insights, and hosts relevant workshops and webinars.



Industry Experience

Motivated to Serve Charter Schools

The government and nonprofit industries represent two of Eide Bailly's largest niche areas — with more than 1,300 government clients, 3,800 nonprofit clients, and more than 600 schools firmwide. We work with the entire spectrum of entities to address not only their financial issues, but also their business and operational issues as well. Through serving these clients, our professionals have gained focused expertise in the government and nonprofit industries and will provide you with insightful advice. These services include, but are not limited to, evaluating internal control structure, assessing control risk, and performing tests of controls, as well as testing compliance with applicable laws and regulations in accordance with *Government Auditing Standards*.

Eide Bailly prioritizes staying current with changes to the K-12 charter school industry. We help clients adapt to changes within the existing standards and implement any new standards. Our team members are engaged in the industry and are well positioned in organizations associated with K-12 entities.

Our firm has set up industry groups to focus on the needs of each industry we serve — with one group dedicated to both nonprofits and charter schools. Our nonprofit and charter school team members have made a career commitment to working with these entities; therefore, they focus their training and education around these sectors. These staff members and partners understand the issues faced by nonprofits and charter schools and are in a better position to provide solutions to the issues and needs that may affect Bridge Elementary. This focus also ensures that our staff members stay abreast of current regulations and changes. Through our nonprofit and charter school industry groups, we have established relationships within the community of service providers for similar organizations — including attorneys, financial advisors, and industry associations. Such relationships enable us to work together effectively as a team to our clients' benefit.

Firmwide, 300+ full-time professionals belong to our Government Industry Group and more than 350 professionals are part of our nonprofit audit and tax audit teams. These professionals share information, learn from others, and stay up to date on industry developments. To gain the greatest benefit, the knowledge is shared with professionals across the firm. This size and depth of resources ensures that as your organization grows and your needs change, we'll have the knowledge and resources to support your growth.



Professional Services

Service Methodology

At Eide Bailly, we promise you a better overall experience. We're unique because we appreciate the fact that every situation and every organization is different. We tailor our approach based on the needs of each client.

Eide Bailly values its business relationships and demonstrates this through our partner and manager involvement. Our senior level professionals are involved with our clients and accessible throughout the year. They do not delegate all tasks to staff but rather stay involved during fieldwork and stay connected throughout the year. Our client testimonials specifically highlight this approach, believing they benefit from our ability to stay abreast of changes in and updates to their operating environment as we collaborate with them to achieve optimal results.

Our clients experience a communication approach that stands apart in both style and frequency. Because we recognize effective communication is critical throughout the entire audit and tax process, our service and communication approach begins with planning and continues throughout the year. Additionally, we take a collaborative communication approach with our clients and include them in the process as our peers. Our clients offer a wealth of knowledge and information about their organization; and communicating with them as a business peer ultimately produces the best outcome.

Prior to beginning the engagements, we'll discuss with management:

- The engagement timelines.
- The audit and tax approaches and processes.
- Additional considerations that may affect scope, schedules and workpapers to be prepared by your personnel.

Upon re-engagement, we'll discuss the audit and tax schedules and work with you to ensure the timelines continue to meet your needs and makes the most effective use of your staff members' time.

Audit Approach

Our audit approach is designed for collaboration and optimal results. It consists of four major components: Planning, Fieldwork, Reporting, and Ongoing Communication. If awarded, we will discuss with management our proposed schedule, but we also have the flexibility to make any changes to meet reporting deadlines. The objectives of each component are:

Planning

- Discuss and finalize the engagement timeline, audit approach, and process.
- Discuss risks and concerns of the management and accounting staff, including the Board, if requested.
- Evaluate the nature of the operating environment (e.g., changes in volume, degree of system and reporting centralization, sensitivity of processed data, impact on critical business processes, potential financial impacts, planning conversions, and economic and regulatory environment).
- Review interim financial information and reports to identify significant risks and changes.
- Review significant estimate areas and consider underlying assumptions.
- Update an understanding of Bridge Elementary, its reporting units, and their environments.
- Document internal control systems, including IT, and related changes from prior periods.
- Consider fraud, risk of noncompliance, illegal acts, abuse, etc.
- Assess audit risk and identify potential audit issues.
- Assess materiality and testing scopes, to the extent possible, and present audit plan.
- Prepare and communicate audit request lists and workpapers.
- Develop expectations regarding timing and audit progress.

Fieldwork

Financial Statement and State Compliance

- Communicate with management to determine internal controls, perform walk-throughs and to discuss any potential audit issues.
- Identify state compliance programs requiring testing and follow the State Compliance Audit Guide procedures.
- Determine audit procedures by area, based on results of planning and risk assessment.
- Determine confirmation needs.
- Prepare listing of audit information requested from Bridge Elementary.
- Review minutes, resolutions, and ordinances.
- Perform tests of legal compliance.
- Provide weekly updates to Bridge Elementary staff.
- Hold exit conference with management.
- Audit areas based on risk assessment.
- Obtain and prepare schedules and analyses supporting the financial information.
- Discuss findings with management, if any.
- Discuss proposed journal entries with management, if any.
- Provide weekly updates to Bridge Elementary staff.
- Hold exit conference with management.

Reporting

- Review of financial statements by the Engagement Partner.
- Review of financial statements by the Technical Review Partner/Manager to obtain a second opinion on the completeness and adequacy of financial statement disclosures and audit procedures.
- Complete management letters and review with management.
- Prepare other communications to management and the Board.
- Assist with preparation of the Data Collection Form and the reporting package for submission to the Federal Audit Clearinghouse.
- Present to the Board at its regularly scheduled meeting, if requested.

Ongoing Communication

- Obtain interim financial statements throughout the year for review.
- Analyze significant changes and identify areas to further tailor our audit plans and keep us up to date with continuing changes.
- Compare interim results to year-end results for the past few years to identify potential issues in the financial reporting process.
- Participate periodically at your Board meetings, and any other meetings, upon request.

We take a “no surprises” approach to our engagements. We work closely with management and accounting personnel throughout the audit process, hold weekly meetings to review open items, discuss potential accounting or compliance issues, and provide periodic written or oral reports on the status of the audit to representatives of Bridge Elementary. At the end of fieldwork, we will hold an exit conference with management to discuss any potential findings and come to a conclusion. We strive not to have additional findings subsequent to the exit conference.

Tax Approach

When preparing and reviewing the Form 990 for our clients, we’re aware these records are available to the public — including the media. We provide value in the preparation of the tax return in several areas. We review the information accumulated and the theory behind how the information is included in the tax return. We work closely with the audit team to use the information they’ve collected in the audit process in our preparation of the tax returns. We also include a member of the tax team in our audit planning meeting when starting the engagement to share information related to changes in your organization or environment.

As part of our information-gathering process, we’ll conduct an interview with Bridge Elementary staff, management, and appropriate Board members to accumulate the majority of the information needed for the tax return and discuss the questions on the return. We believe this will result in less time needed from you in gathering information and interpreting the questions on the form.

In addition, we’ll provide management and the Board with insight on IRS best practices and help develop responses to information required on the Form 990 based on the IRS’s increased scrutiny. We’re available to present the Form 990 to the Board to review any significant areas prior to filing.

Engagement Timeline and Communication

Audit Timeline

We anticipate the audit services will be completed during the timing below with the final report issued by November. The table below outlines a preliminary schedule.

Activity	Timing
Planning & Pre-Work	May-June
Interim Work	June-July
Fieldwork	August-October
Reporting	November
Ongoing Communication	Throughout the Year

Tax Timeline

The tax timeline is based on when you want to file the federal Form 990. Some clients prefer to use all extensions available, and others prefer to file within four and a half months of year-end. We're prepared to work on the return when convenient to Bridge Elementary, and we'll develop a timeline for delivery that includes time for management and the Board to review the tax return prior to filing.

By thoroughly planning and communicating with management, we begin each engagement understanding the various deadlines and tax services and the steps involved to meet those deadlines. A project plan will be developed and followed closely, and we'll work with Bridge Elementary management team to customize our audit and tax services and specific timelines to your needs. We believe in clear, up-front, and open communication mitigating surprises.

Communication Process

Our service philosophy is one of working *for* the Board and *with* management. This approach has proven beneficial as it assures the proper communication channels exist while also avoiding last-minute surprises that can be frustrating to the Board and management. We view all parties as an important part of the overall process of providing audit and tax services. Specifically, we've found the following communication protocols to be effective:

Management: We base our relationship with management on strong, two-way communication. The service providers and management must work together to ensure a timely and effective engagement is performed, as well as to collaboratively address any issues that arise. We'll meet with management during engagement planning to thoroughly understand Bridge Elementary's expectations and any changes to the organization. At the conclusion of the work, we'll jointly evaluate the effectiveness of the services and any recommendations for changes in the future.

Board of Directors: We'll meet with appropriate members of the Board in the planning phase of the engagement to explain our approach and to ask for input on their areas of concern, as requested. At the conclusion of the engagements, we'll meet with the Board and share the results, if desired, including the management letter, to ensure our findings represent the facts and our recommended solutions are practical. We'll also work with the Board and its appropriate committees to address financial and operational issues that impact Bridge Elementary.

While we're proactive in our communication, we encourage Bridge Elementary's Board, management, and staff to call us with any questions they may have during audit and tax engagement time, and throughout the year.

Use of Technology

Eide Bailly staff utilizes progressive and effective software to streamline processes and make them as efficient as possible. These technologies include:

EB Bridge

Our client portal, EB Bridge, is designed to strengthen the relationship between Eide Bailly and our clients, facilitating collaboration and connection between our clients and employees. EB Bridge enables clients to engage effectively throughout their interactions with improved processes, better document management, and a more efficient annual client access review.

Suralink

Suralink is an interactive Provided by Client (PBC) software solution which improves the client experience for document exchange. This addition to our suite of tools saves a substantial amount of time managing PBC documents, creating increased efficiencies during your engagement.

Data Extraction Software

TeamMate Analytics: Eide Bailly designs our approach to incorporate the use of TeamMate Analytics to maximize efficiency while conducting a very effective audit. Through TeamMate Analytics, we can extract information from related databases and create databases that check for duplicate payments, summarize payments, extract journal entries from specific accounts, develop expectations for analytical procedures and recalculate system calculations, among other procedures developed by our audit team.

DataSnippet: Eide Bailly's audit approach is enhanced by the use of DataSnippet, a powerful Excel add-in that improves efficiency and fosters effective auditing practices. This innovative tool allows us to leverage artificial intelligence (AI) for automated document matching. With configurable templates for standardized audit procedures, DataSnippet streamlines workpaper preparation and review while enhancing collaboration within our audit practice.

CCH ProSystem fx Engagement by Wolters Kluwer

This software is used to perform the audit, retains the electronic workpapers and supporting documentation, performs project tracking and facilitates quality engagement review.

Flexibility to Meet Your Needs

Eide Bailly performs all engagements in a paperless environment. As a technology-driven firm, we've seen no issues in performing procedures off-site from our clients. We utilize tools, such as using Microsoft Teams, which allows us to communicate with our clients face to face, while sharing screens, to make the process as seamless as possible. We host webinars to educate our clients on changing circumstances and how to successfully navigate those changes. We have no concerns completing these engagements remotely should Bridge Elementary desire it.



Team Qualifications

Connecting the Right Resources

We're passionate about our work — and your success. We've selected professionals for your service team who are the right fit for your engagement, based on their knowledge and experience in the nonprofit industry.

Key Leadership Team

Ken Jeppesen will serve as the Audit Partner; **Brady Nelson** and **Landon Farnsworth** will serve as the Managers. These professionals are licensed to practice public accounting and bring strong credentials and a desire to continue to work with Bridge Elementary. If awarded these engagements, these individuals will serve as your primary contacts. We have provided profiles for each team member, showcasing their experience and education, in **Appendix A**. Additional resources will support the project team as necessary.

Additional Team Members

Once we determine the timing that works best for you, we'll assign a senior and staff associates to your engagement. Many of our seniors have more than two years of experience in public accounting, with several who specialize in the government and nonprofit industries. Many of our managers spend the majority of their time specializing in the government and nonprofit industries and have multiple years of experience. All members of our staff are required to comply with necessary CPE requirements, and most members of our staff significantly exceed their required amount.

Team Continuity

To help ensure a strong business relationship and to minimize disruptions, we keep staffing changes to a minimum. Compared to the national average, Eide Bailly experiences a higher retention rate, which translates to providing our clients with consistent service teams. We'll strive for continuity of staff for your engagement. With this continuity comes quality as team members' knowledge of your organization grows from year to year.

Should the need arise to change any of the key engagement personnel, we'll notify you in writing and provide the qualifications of the proposed replacement. Upon your approval, new engagement personnel will join your service team.



Cost Proposal

Expected Fees

Our fees are based on the complexity of the issue and the experience level of the staff members necessary to address it. If you request additional services, we'll obtain your agreement on fees before commencing work, so there are no surprises or hidden fees.

We propose the following fees based on our understanding of the scope of work and the level of involvement of Bridge Elementary's staff:



Professional Services	2026
Audit of Financial Statements and State Compliance ¹	\$15,750
Preparation of federal Form 990 and applicable state filings ²	\$2,100 \$1,500
Total	\$17,850 \$17,250

¹ Audit fees include increases in State Compliance Audit Guide procedures as published by the Utah State Auditor Office. Compliance requirements are subject to change each year and may result in increases and/or decreases in fees based on the annual changes.

² In addition to the tax fees for the Form 990, additional forms that may be required and vary on a year-by-year basis related to investment reporting are priced as follows:

- Form 990T: \$850 (for one activity and each additional activity is \$400)

Out-of-Pocket Fees

In addition to the professional fees listed above, you will be billed for actual out-of-pocket expenses such as travel time, mileage, lodging, and meals. Given your proximity to our offices and potential for a virtual audit process, we anticipate these to be minimal. ~~A 5% technology fee will also be applied to support and enhance the quality work we provide by investing in technology.~~

Billing Policy Regarding Inquiries

We know clients appreciate access to all their service team members. We embrace this opportunity for constant communication and will ensure our team members are available when you have questions and issues. This service is included in the scope of the engagement. If a particular issue surfaces that falls outside the scope of this engagement, we'll bring it to your attention and obtain approval before proceeding.

Future Year Pricing Guarantees

Our fee increases for future years are consistent with inflationary increases in the industry. They are contingent upon no major changes to Bridge Elementary, and that significant accounting and auditing rule changes and procedures remain consistent with current requirements. Fees do not include additional time that could be incurred due to changes to the scope of the engagement.

Additional Services

Let Us Help You With More

We are leaders in the nonprofit and government industries, offering valuable perspectives beyond our core strength of accounting and tax compliance. Our professionals work closely together so you receive valuable service from people who understand your needs and know your business. When you work with us, you'll have access to the knowledge and talents of more than 3,500 professionals across our firm. This includes specialized tax knowledge, a full spectrum of audit/assurance services and our many specialized services, such as:

GASB Implementation & Technical Accounting

Our professionals provide expert advisory services to assist with year-end close and the implementation of GASB statements. Our team can help ensure timely, accurate financial reporting through support with financial statement preparation, note disclosure, account reconciliation, and compliance. We also can facilitate the implementation of new GASB standards in a supportive or turn-key capacity, offer customized solutions to streamline your processes, provide training for your team, and assist with audit coordination to ensure a smooth and compliant audit process.

Cybersecurity and IT Services

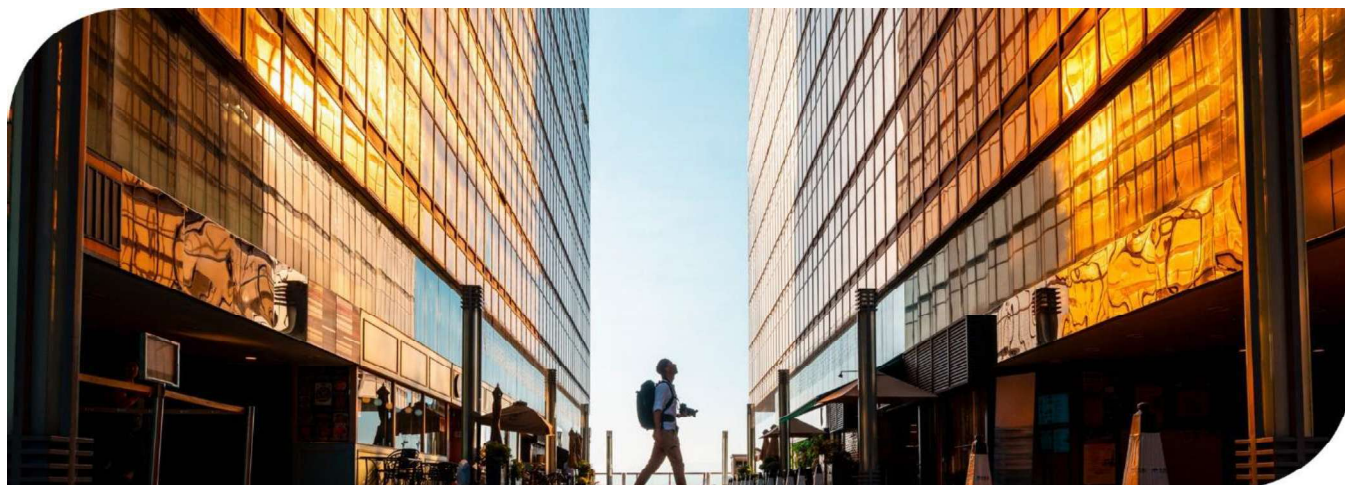
Our professionals have deep IT backgrounds, specializing in a broad range of technology services and security solutions, enabling us to customize approaches that meet your specific needs. We collaborate with every level of your organization — Board or Council, executive team, and general users — to provide valuable insights and guidance so you can be confident your data is protected, and your systems meet your needs. Our experts will help you define your goals and operational needs, so your technology game plan keeps you winning.

Data Analytics

The future economy is all about data. We are firm believers that the winners in the technological revolution will be those who figure out how to use their data and make better decisions. We want to help you win. Data reporting and predictive analytics do not need to be intimidating. Discover what your data is really trying to tell you with the help of our team of certified data analysts. From data strategy and goal setting, to consolidating your data sources in a data warehouse for a single source of truth, our team is here to help you make data analytics work for you — one dashboard and report at a time.

Forensic Accounting

Our seasoned professionals have years of relevant investigative experience. Our forensic accountants are experienced in assisting with internal, civil, criminal, and insurance recovery investigations related to allegations of theft, fraud, and accounting irregularities. The forensic methodologies and technology used by our team of specialists help get to the facts of these situations and are court proven. We understand the urgency of resolving these types of matters and deliver a quality work product in an efficient and timely manner.



The Right Choice for Bridge Elementary

Exceeding Expectations and Achieving Goals

Our longstanding relationship with Bridge Elementary has allowed us to build efficiencies into the audit and tax processes to enable us to provide value to Bridge Elementary beyond our audit and tax engagements. We will continue to leverage this historical knowledge to provide value to Bridge Elementary in addition to our assurance and tax engagements.

We understand and recognize the careful consideration that must undertake when determining whether to continue with Eide Bailly as your current accounting firm. The following are some of the many reasons why we think our relationship with Bridge Elementary continues to be the best fit:

- Our extensive experience in the government and nonprofit industries extends firmwide and continues to provide additional resources at Bridge Elementary's disposal.
- Inquiries from management regarding technical issues, including phone calls throughout the year, are not billed separately and reflect our commitment to serve you beyond traditional offerings. Our philosophy is to be proactive in our conversations with management, rather than identify potential issues during the audit and tax engagements.
- Our willingness to be a trusted advisor extends beyond management, as demonstrated by recommendations and discussions on numerous occasions.
- We have addressed difficult conversations with management and are direct in our communications.
- We continue to present management and the Board with important information that is relevant to decision making.

Eide Bailly is committed to providing you with exceptional service and attention that not only surpasses our competitors but also ensures you feel as valued as you are, as we strive to be responsive and reliable advisors ready to answer any questions you may have while you evaluate your next steps, ensuring you have everything you need to make your decision.

Ken Jeppesen, CPA, CCIFP

Partner

801.337.3717 | kjeppesen@eidebailly.com

Our goal objective is simple: to help you move forward with confidence. Eide Bailly is here to offer thoughtful support and practical solutions. We look forward to continuing our work with you.

A decorative graphic consisting of a series of blue dots arranged in a wavy, horizontal pattern that spans across the middle of the page. The dots are more densely packed in some areas and more sparse in others, creating a sense of movement and depth.

Appendix A: Team Profiles
**Knowledgeable and
Experienced Team**

Ken Jeppesen, CPA, CCIFF

Partner

I enjoy working with a variety of clients. I strive to develop strong, trusting relationships with clients and take the time to truly understand their business. I think outside the box to provide solutions that will help clients meet their business objectives.

801.337.3717 | kjeppesen@eidebailly.com

Ken provides audit and consulting services to various industries including primarily charter schools, manufacturing and distribution, nonprofit and contractors.

When you work with Ken, you can expect all things genuine. He is easily approachable, friendly and reliable. He will take the time to sit down with you and will truly listen to understand your needs and expectations. When meeting with a client who has a complex scenario, he explores all the options and identifies the best solution to help alleviate clients' stress so they can focus on their goals.

Outside of work, Ken enjoys backpacking in the Windriver Mountain Range in Wyoming, downhill skiing at one of Utah's fabulous resorts or golfing with family and friends. Ken can also be found spending time with his family, doing anything from attending a Utah State University football game or playing sports in the back yard. Ken finds pride and enjoyment coaching his children's sports teams - more time to bond!

Client Work

Diverse client list - from wedding gowns to pet food, including providing insight on tax savings and available tax credits provided by Eide Bailly's tax group, as well as improving accounting and internal control processes.

Understands intricacies of the construction industry and the importance of understanding bid and cost estimate process.

Provides consulting, audit, and forecasting services to more than 70 charter schools.



Memberships

American Institute of Certified Public Accountants (AICPA),
Former Peer Review Team Captain

Utah Association of Certified Public Accountants (UACPA)

Designation/Licensures

Certified Public Accountant

Certified Construction Industry Financial Professional

Education

Master of Accountancy - Utah State University, Logan, Utah

Bachelor of Arts, Accounting - Utah State University, Logan, Utah

Community

Boy Scouts of America,
Crossroads of the West Council
Executive Board President

Proud Utah State University Alumnus - Go Aggies!

Utah State University School of Accountancy, Advisory Board

Brady Nelson

Manager

I'm inspired by the opportunity to drive continuous improvement in every engagement I'm involved in. I find motivation in solving complex problems, mentoring my team, and helping build systems that promote continuous improvement and accountability. Knowing that my work contributes to smarter decisions and long-term success keeps me engaged and passionate about what I do.

801.456.5235 | bnelson@eidebailly.com

Brady oversees the planning, execution, and completion of audit engagements to ensure compliance with regulatory standards and internal policies. He leads audit teams, coordinates with stakeholders, and provides strategic insights to improve financial and operational processes.

Clients can expect a collaborative and transparent approach, where their needs are prioritized and solutions are tailored to their unique challenges. Brady focuses on delivering high-quality audit services with integrity, clear communication, and a commitment to continuous improvement.

Outside of work, Brady enjoys spending time with family, exploring the outdoors, and staying active through hobbies like hiking and sports. He also appreciates opportunities to learn new things and connect with others in meaningful ways.

Client Work

Provides audit and other assurance services for a variety of industries with an emphasis on affordable housing, charter schools, nonprofit organizations, and dealerships.



Education

Master of Accountancy - Utah State University

Landon Farnsworth, CPA

Manager

I enjoy being able to help our clients through their assurance needs. I love to learn and grow with our clients to find solutions and complete our projects in a timely and efficient manner.

801.456.5243 | lfarnsworth@eidebailly.com

Landon assists clients in completing their assurance needs, such as financial audits, reviews and other compliance testing, and strives to do so in an efficient manner. He has experience working with dealerships, healthcare, nonprofit organizations, employee benefit plans and government entities. Landon has been the audit manager on Bridge Elementary over the last few years and is very familiar with the School. He provides audit services to approximately 25 schools.

Landon will give you his full attention to meet your assurance needs. He will work diligently to complete assigned projects on time and he strives to help clients through any problems they may have. When you work with Landon, you can expect a working relationship based on mutual professional respect.

Outside of work, Landon enjoys playing soccer with his wife and friends. Additionally, he also likes to spend time outdoors going camping, kayaking, or hiking. Landon likes watching sports and will always be cheering the Jazz on.

Client Work

Provides audit, review, and other attestation services for nonpublic entities.

Works with, nonprofit organizations, dealerships, healthcare entities, employee benefit plans, and government entities.



Memberships

American Institute of Certified Public Accountants

Utah Association of Certified Public Accountants

Designation/Licensures

Certified Public Accountant

Education

Bachelor of Accountancy - Weber State University, Ogden, UT

Masters of Accountancy - Weber State University, Ogden, UT

Community

Utah Special Olympics



PROPOSAL TO PROVIDE AUDIT SERVICES

BRIDGE ELEMENTARY

Prepared by:
M. Paul Winward, CPA



www.squire.com | 801.225.6900 | Offices in Utah, Arizona, and Nevada

BRIDGE ELEMENTARY
Pricing Proposal for Audit and Related Services
Table of Contents

	Page
Cover Letter	1
Introduction to Squire & Company, PC	2
Project Team	4
Qualifications and Knowledge	5
Audit Approach	5
Audit Experience	6
Proposed Fees	8
Additional Information	8
Appendixes:	
I Experience – Charter School Audits	10
II Experience – School District Audits	11
III Proposed Fee for Audit and Related Services	12
IV Proposed Audit Calendar	13
V Peer Review Report	14



March 3, 2026

Board of Directors
Bridge Elementary

This fee proposal submitted by Squire & Company, PC is in response to a request to provide a fee proposal for audit and related services for Bridge Elementary. Our fee proposal is enclosed.

Contact information for the firm is as follows:

Address:	1329 South 800 East Orem, Utah 84097-7700
Telephone:	(801) 494-6031 Fax: (801) 228-2130
Your contact:	M. Paul Winward, CPA
E-mail:	paulw@squire.com

As you read the proposal please keep in mind that we are available to assist the school beyond the audit. We have been a consistent resource for charter schools since the first charter schools opened to students in 1999. Many schools have benefitted from our charter school training and presentations at UAPCS conferences.

Our experience with over 30 Utah charter schools and 23 Utah school districts, our experience with QuickBooks accounting system, and our experience with Red Apple Financial allow us to give the school the outstanding, professional service needed to comply with accounting, auditing and reporting standards, and to act as a valued resource.

Squire has completed 843 charter school audits and 404 school district audits to date. We have consistently provided audit and related services to charter schools throughout Utah and have been able to submit our reports by the established deadlines.

Our goal is to do more than our clients expect. We trust this proposal meets your expectations. We know we can provide a quality product while giving Bridge Elementary the personal and professional attention it seeks. Please call for additional information.

Respectfully,

Squire & Company, PC
Squire & Company

PROPOSAL TO PROVIDE AUDIT SERVICES

A. Introduction to Squire & Company, PC

Since 1973, Squire & Company, PC, a firm of certified public accountants with locations in Utah, Arizona, and Nevada, has provided a full range of professional services in auditing, accounting, and taxes, as well as information technology and management advisory services for a variety of industries and entities throughout the United States of America and internationally. We perform over 500 audits annually, including over 200 audits performed for nonprofit organizations, Utah school districts and charter schools.

Personnel consist of 98 certified public accountants. Our current professional and support staff is summarized as follows:

	Total Personnel
Partners	38
Directors and managers	40
Professional accountants	125
Interns and seasonal	20
Operations and administrators	75
Total personnel	298

All of the certified public accountants at Squire are currently licensed to practice in the State of Utah. We certify that neither our firm nor its principals are presently debarred, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this engagement by any governmental department or agency.

In relation to the School, our firm meets the independence requirements of the American Institute of Certified Public Accountants.

Squire had provided auditing and related services for school districts since the firm began in 1973. Squire currently provides auditing and related services to 32 Utah charter schools and 23 Utah school districts.

Squire was also one of the first accounting firms in Utah to perform audit and related services for charter schools when they opened in 1999. Since that time, Squire has continued to provide services to charter schools and has been selected by many charter schools to perform audit and related services.

We are freely accessible to School personnel throughout the year and will be able to respond quickly to requests.

Address:

1329 South 800 East
Orem, UT 84097

Telephone:

(801) 225-6900

Facsimile:

(801) 228-2118

Your contacts:

M. Paul Winward, CPA
paulw@squire.com
(801) 494-6031

David R Brown, CPA
daveb@squire.com
(801) 494-6029

Kirsten LaKose
(Administrative Assistant)
kirstenl@squire.com



PROPOSAL TO PROVIDE AUDIT SERVICES

Charter School Resource

Squire is committed to being a resource to charter schools. Squire identified a need for training charter school accountants and hosted training from 2007 to 2016 focused on charter school accounting issues.

Our charter school training is indicative of the time and effort spent by Squire to stay informed of charter school accounting issues and to provide charter schools with timely, relevant information necessary to comply with new state rules and regulations and to provide better information on which to base decisions. Much of knowledge is based on the extensive work Squire performs for Utah charter schools and school districts, inquiries received throughout the year, and our interaction with the Utah State Office of Education.

Squire Awards

Squire has been Utah's trusted accounting partner for over 50 years. We work hard to develop relationships with our clients – and that trust leads to success. We're consistently named one of the top companies to work for in Utah, as well as an outstanding provider of tax, audit, and advisory services.



PROPOSAL TO PROVIDE AUDIT SERVICES

B. Project Team

The professionals directly assigned to work on this engagement include the following:

M. Paul Winward, CPA – Engagement Partner



Paul joined the firm in 1996 shortly before receiving a master of accountancy degree from Brigham Young University in December 1996. Paul has twenty-six years of auditing experience working in public accounting at Squire. Paul serves as the engagement partner for many of the firm's charter school audits. Paul has been actively involved in teaching charter school board members and accounting personnel through Squire's charter school training and Utah Association of Public Charter Schools conferences. His nonprofit experience also includes working with membership societies, community health centers, school district foundations; among other organizations organized to provide various services to the community.

David R Brown, CPA – Engagement Quality Control Audit Partner



Dave received a master of accountancy degree from Utah State University in December 1993; he also has an associate's degree from Snow College in computer information systems. He has twenty-five years experience working in public accounting at Squire as well as four years experience as a controller for a multi-state engineering firm. Dave serves as engagement partner for several school districts and charter school audits. Dave understands accounting systems and accounting functions and assists clients in designing and implementing adequate internal controls.

Other Professional and Support Staff

Additional Squire staff who have experience with charter schools and who may be assigned to perform audit and related services for the charter school are as follows:

Michael Bullock, CPA	Thomas Hezseline, CPA	Devan Bartholomew, CPA
Trae Johansson, CPA	Ross Barton, CPA	Mike Mortensen, CPA
Angel Paredes, CPA	Tanner Robertson	Nick Broadhead
Zach Dodds	Josh Shelley	

Our firm experiences low turnover and the partner and staff assigned to work on the audit would likely remain constant unless personnel changes were requested by the school.

We do not plan to use the services of other audit firms or specialists in the course of the audit.

PROPOSAL TO PROVIDE AUDIT SERVICES

Our firm issues about 100 audit reports annually under the provisions of *Government Auditing Standards* and 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Squire & Company, PC has not been the object of any disciplinary action during its existence. No firm employee has had a complaint against them by the state board of accountancy or any other regulatory authority. Our peer review report is included as Appendix V and can be accessed at <http://peerreview.aicpaservices.org/publicfile/default.asp>.

C. Qualifications and Knowledge

In relation to charter schools, our firm meets the independence requirements of the American Institute of Certified Public Accountants.

Our auditors responsible for planning, directing, conducting, or reporting on nonprofit engagements have completed annually over 40 hours of continuing education and training with at least 12 of those hours in subjects directly related to the nonprofit environment and to nonprofit accounting and auditing.

Squire & Company, PC has an appropriate internal control system in place and participates in an external quality control review program. Our established internal quality control system provides reasonable assurance that we have established, and are following, adequate audit policies and procedures and have adopted, and are following, applicable audit standards. Also, every three years, we undergo an external quality control review that determines that our internal quality control system is in place and operating effectively and established policies and procedures and applicable accounting standards are being followed in our audit work.

The firm is a member of the AICPA's Center for Audit Quality and Government Audit Quality Center. The firm subscribes to the *AICPA Audit & Accounting Guide -Not-for-Profit Entities*, *AICPA Not-for-Profit Entities Illustrative Financial Statements*, *AICPA Not-for-Profit Entities: Best Practices in Presentation and Disclosure*, and to the monthly newsletter *PPC Nonprofit Update*. These subscriptions supplement our extensive audit and accounting library.

We are familiar with auditing computer-based accounting systems. We have experience auditing charter schools using QuickBooks. We are freely accessible to the School's personnel and will be able to respond quickly to requests.

We are very familiar with the GASB financial reporting standards and have assisted our clients with the preparation of their financial statements in accordance with those standards. We are available to assist the School's personnel in implementing the new requirements and the preparation of the financial statements.

D. Audit Approach

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

We will also audit the compliance of Bridge Elementary with compliance requirements applicable to the school described in the *State Compliance Audit Guide*.

PROPOSAL TO PROVIDE AUDIT SERVICES

Should Bridge Elementary expend more than \$1,000,000 of federal funds, our audit (for an additional fee) will also be conducted in accordance with the Single Audit Act and the provisions of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and will include test of the accounting records, a determination of major federal programs in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express an opinion and to render the required reports. The audit report would include the required supplementary schedule of expenditures of federal awards. We will also prepare the Data Collection Form that summarizes our audit findings. The Data Collection Form will be submitted online as required by the Federal Audit Clearinghouse.

As required by auditing standards, we will obtain an understanding of the design of the relevant controls and whether they have been placed in operation, and we will assess control risk. We will also perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and state award program, when applicable.

We will work closely with Bridge Elementary's administration, as their schedules permit, in planning and conducting the audit. We will also work with Bridge Elementary's Board to identify specific areas to emphasize in order to obtain the desired level of audit coverage in those areas.

We may prepare a letter to management that will include our findings and recommendations relative to internal control and compliance with applicable laws and regulations and the provisions of contracts and grant agreements, as applicable, and adherence to generally accepted accounting principles. The management letter should include the written responses from the school for each recommendation.

We plan to discuss any accounting issues with management as they arise and to meet with the board or a board committee to present our audit and any findings related to the audit.

A calendar of anticipated dates for completing the various services is provided in Appendix IV. Squire plans to meet these dates and submit all reports by their due dates.

E. Public School Audit Experience

Appendix I provides a list of the charter schools Squire currently serves and those Squire has served in the past. Appendix II provides a list of the school districts Squire currently serves.

Squire has successfully completed a total of 843 charter school audits and over 404 school district audits. The amount of work performed for charter schools and school districts provides Squire with the unique ability to perform audit and related services in an efficient, cost-effective manner. This results in substantial costs savings when Squire provides these services to any charter school because of our experience with the accounting and compliance issues encountered by charter schools.

The following charter schools, similar in size to Bridge Elementary, are provided as references:

Charter School	Contact	Phone	Email	October 2025 Enrollment Count
Canyon Rim Academy	Dave Garrett	801-474-2066	dgarrett@canyonrimacademy.org	514
Leadership Academy of Utah	John Tripp	800-200-6869	john@lautah.org	526
Timpanogos Academy	Errol Porter	801-785-4979	eporter@timpacademy.org	489

PROPOSAL TO PROVIDE AUDIT SERVICES

What Squire Clients Are Saying



“Squire has conducted financial audits for the Utah Local Governments Trust and many Trust members for years. We value Squire’s expertise, transparency, and professionalism.”

– Steven A. Hansen
Utah Local Governments Trust



“Squire & Company has been our auditor for over 20 years. We have found their service to be timely, accurate and extremely helpful in keeping us current with GASB standards. Most importantly however, their professionalism in their interactions with us and our employees has been exceptional. They have truly added value to our organization far beyond an audit opinion. “

– Tim Leffel
Davis School District



“Because governmental accounting is so specialized, it is critical that an auditor not only understands, but is fluent in the technical accounting concepts and issues surrounding governments. Squire has that expertise and the amount of partner time and attention they provide is unrivaled. Our accounting has improved tremendously from their recommendations over the years and we have benefited greatly from their experience and expertise. Squire’s knowledge of governmental accounting and auditing is unmatched in the local audit community.”

– Shanell Beecher
Salt Lake County

PROPOSAL TO PROVIDE AUDIT SERVICES

F. Fees

Squire is committed to providing quality, timely service at a good value to charter schools. The knowledge and experience Squire has gained from performing audit services for many years allows us to complete these services more efficiently and cost-effectively without sacrificing quality of service or timeliness of report submission.

Appendix III provides the proposed fee range (based on Bridge Elementary's October 1, 2025 enrollment) for the year ending June 30, 2026.

Squire fees identified in this proposal will change for anticipated increases in the cost of living and any changes in the enrollment of the school in subsequent years.

Additional services and consultation beyond the normal scope of a financial audit are available upon your approval at our standard rates, averaging \$275 per hour. Examples of such services are implementation of new accounting standards, payroll assistance, pension plan administration and assistance, and other accounting issues.

G. Additional Information

Non-discrimination Clause

We affirm that Squire & Company, PC does not discriminate against any individual because of race, religion, sex, color, sexual orientation, gender identity, age, disability, or national origin, and that these shall not be a factor in consideration for employment, selection for training, promotion, transfer, recruitment, rates of pay, or other forms of compensation, demotion, or separation.

Conflict of Interest

We affirm that none of our officers, employees, or immediate family members of officers and employees is or has been an elected official, employee, board member, or commission member of the School or its affiliates. We have not provided any compensation in any form, whether directly or indirectly, to an elected official, board member, or commission member of the School or its affiliates.

Professional Liability and Workers Compensation Insurance Coverage

We certify that we have, and will continue to obtain, adequate professional liability and workers compensation insurance coverage.

Record Retention

We will retain copies of all audit working papers, audit programs, time control records, and reports for a period of at least six years after completion of related services and such records are available for inspection by the School and oversight agencies, as requested.

PROPOSAL TO PROVIDE AUDIT SERVICES

Debarment

We certify that neither our firm nor its principals are presently debarred, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this contract by any governmental department or agency.

Other Services

The School will have access to all the professionals and the resource library at Squire. In addition, we stand ready to assist the School in implementing new accounting and regulatory standards as they become effective.

Our Commitment

Our goal is to do a little more than our clients expect. We trust this proposal meets your expectations. We know we can provide a quality product while giving the School the personal and professional attention it seeks.

APPENDIX I

Utah Charter Schools Audited by Squire

Charter School	Contact	Phone	Years as Auditor	October 2025 Enrollment Count
Beehive Science & Technology Academy	Hanifi Oguz	801-576-0070	20	893
Canyon Rim Academy	Dave Garrett	801-474-2066	17	514
Channing Hall	Jacki Stout	801-572-2709	19	612
City Academy	Ryan Marchant	801-596-8489	26	130
Dual Immersion Academy	Angela Fanjul	801-972-1425	18	415
East Hollywood High School	Ryan Marchant	801-886-8181	21	331
Fast Forward Charter High School	Ryan Marchant	435-713-4255	21	491
Franklin Discovery Academy	Jenn Price	801-785-6500	9	791
GreenWood Charter School	Tracey Nelson	801-590-2972	5	360
Intech Collegiate High School	Jason Stanger	435-753-7377	13	194
John Hancock Charter School	Craig Frank	801-796-5646	9	1,089
Karl G. Maeser Academy	Steve Whitehouse	801-235-9000	18	672
Leadership Academy of Utah	John Tripp	800-200-6869	8	526
Lincoln Academy	Jake Hunt	801-756-2039	20	909
Monticello Academy	Dane Roberts	801-417-8040	19	1,166
Odyssey Charter School	Russell Schellhous	801-492-8105	20	455
Ranches Academy	Stephanie Colson	801-789-4000	20	361
Real Salt Lake Academy High School	Sam Gibbs	385-474-9052	8	398
Renaissance Academy	Mark Ursic	801-768-4202	19	760
Ronald Reagan Academy	Justin Riggs	801-489-7828	19	675
Salt Lake Arts Academy	Deborah Candler	801-531-1173	23	409
Salt Lake Center for Science Education	Alan Kearsley	801-578-8334	17	346
Salt Lake City Open Classroom	Alan Kearsley	801-578-8334	18	270
Spectrum Academy	Courtney England	801-936-0318	19	1,572
Timpanogos Academy	Errol Porter	801-785-4979	24	489
Treeside Charter School	Rachel Brunson	385-309-1668	8	364
Utah Arts Academy	Kent Brown	435-414-4535	1	364
Utah County Academy of Sciences	Tara Merryweather	801-863-2222	21	463
Utah International Charter School	Usha Narra	385-290-1306	12	190
Utah Military Academy	Bill Orris	801-689-3013	2	1,163
Vanguard Academy	Jackie Kingston	801-327-8724	10	661
Vista at Entrada, School of Performing Arts and Technology	Troy Bradshaw	435-673-4110	16	1,088

Charter schools served by Squire in the past:

Academy of Math Engineering and Science	Providence Hall
American Leadership Academy	Rockwell Charter High School
Bear River Charter School	Salt Lake School for the Performing Arts
C.S. Lewis Academy	Soldier Hollow Charter School
DaVinci Academy of Science and the Arts	St. George Academy
Entheos Academy	Summit Academy
Esperanza Elementary	Thomas Edison Charter School
Freedom Academy	Utah Charter Academies
Gateway Academy	Utah Virtual Academy
George Washington Academy	Valley Academy
Good Foundations Academy	Venture Academy
Itineris Early College High School	Voyage Academy
Lakeview Academy Charter School	Walden School of Liberal Arts
Legacy Preparatory Academy	Wasatch Waldorf Charter School
Mana Academy	Alianza Academy ^
Merit Preparatory Academy	Athlos Academy ^
Moab Community School	American International School of Utah ^
Mountainville Academy	Aristotle Academy ^
Navigator Pointe Academy	Dream Charter School ^
Noah Webster Academy	Liberty Academy ^
Northern Utah Academy of Math Engineering and Science	Park City School District Learning Center ^
Ogden Preparatory Academy	Pioneer High School for the Performing Arts ^
Paradigm High School	Success Charter School (Granite School District) ^
Promontory School of Expeditionary Learning	Summit Academy High School ^
	Utah Deaf Education and Literacy (Jean Massieu School) ^

^ Ceased operations - Squire performed work while operating

APPENDIX II

Utah School Districts Audited by Squire

School District	Contact	Phone	Years of Service	October 2025 Enrollment Count
Alpine School District	Robert Boyer	801-756-8400	10+	84,215
Beaver County School District	Todd Burke	435-438-2291	3	1,452
Box Elder School District	Neil Stevens	435-734-4800	5	12,087
Canyons School District	Leon Wilcox	801-501-1037	10+	31,499
Daggett School District	Bruce Northcott	435-784-3174	9	140
Davis School District	Tim Leffel	801-402-5234	10+	67,466
Garfield County School District	Lane Mecham	435-676-8821	10+	1,319
Grand County School District	Matthew Keyes	435-259-3483	10+	1,376
Granite School District	Chris Lewis	801-646-4200	10+	54,467
Jordan School District	Daniel Ellis	801-567-8388	10+	55,820
Juab School District	Darin Clark	435-623-1940	10+	2,654
Kane County School District	Cary Reese	435-644-2555	8	1,386
Logan City School District	Jeff Barben	435-755-2300	6	5,075
Murray City School District	Richard Reese	801-264-7415	10+	5,404
Park City School District	Randy Upton	435-645-5600	10+	4,049
Provo City School District	Devyn Dayley	801-374-4800	1	13,010
Salt Lake City School District	Alan Kearsley	801-578-8307	10+	17,649
Sevier School District	Chad Lloyd	435-896-8214	10+	4,272
South Summit School District	Adam Robinson	435-783-4301	3	1,516
Tooele County School District	Lark Reynolds	435-833-1900	10+	15,737
Uintah School District	Troy Timothy	435-781-3100	3	6,350
Wayne County School District	Seth Taft	435-425-3813	10	406
Weber School District	Brock Mitchell	801-476-7800	10+	30,968

Annual services provided for school districts and charter schools include:

- Audit of basic financial statements
- Audit of federal programs as required by the Single Audit Act
- Audit of state programs as required by the *State of Utah Legal Compliance Audit Guide*
- Assistance with preparation of Annual Comprehensive Financial Report or basic financial statements
- Visits to individual schools and programs annually
- Preparation of Data Collection Form
- Preparation of IRS Form 990 and related tax consultation
- Assistance with and/or preparation of state Annual Financial Report (AFR) and Annual Program Report (APR)
- Assistance with implementation of new accounting and reporting standards

APPENDIX III
Proposed Fees for Audit and Related Services
Based on October 2025 Fall Enrollment Student Count (544 students)
Year Ending June 30, 2026

Financial Audit:	\$ 15,000
Audit of financial statements	
Assistance with preparation of financial report	
State Compliance Audit:	2,150
State programs and general compliance areas	
Related Services:	
Preparation of IRS Form 990	<u>1,400</u>
Grand Total	<u><u>\$ 18,550</u></u>
Federal Compliance Audit (additional fee, if required)	\$4,500
Fee for one federal major program (\$2,500 fee for each additional federal major program)	

APPENDIX IV
Proposed Audit Calendar
Year Ending June 30, 2026

Anticipated
Date

Tests of controls and compliance:

State compliance tests

July - Aug. 2026

Fieldwork:

Audit year-end accounts and balances

July - Aug. 2026

Review results of audit with the school management

Oct. 2026

Reporting:

Assist with drafting of financial statements and related reports (due November 30, 2026)

Oct. 2026

Deliver reports to Board:

Nov. 2026

Audit opinion on financial statements

State Compliance Audit

Prepare IRS Form 990

Dec. 2026



6025 SOUTH QUEBEC STREET, SUITE 260
CENTENNIAL, COLORADO 80111
303-792-3020 (O) | 303-232-7237 (F)
WWW.WCRCPA.COM

Report on the Firm's System of Quality Control

June 25, 2024

To the Shareholders of Squire & Company, P.C. and
the Peer Review Committee of the Nevada Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Squire & Company, P.C. in effect for the year ended December 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of the applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included an engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act; audits of employee benefit plans; and an examination of a service organization (SOC 2® engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Squire & Company, P.C. in effect for the year ended December 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Squire & Company, P.C. has received a peer review rating of pass.

Watson Coon Ryan, LLC

Centennial, Colorado

School LAND Trust Committee Training

Welcome and Purpose

Welcome, and thank you for serving on the School LAND Trust Committee or serving as a board member. Your participation helps ensure that our school's LAND Trust funds are used to directly support student learning and strengthen our educational programs.

Overview of the School LAND Trust Program


The School LAND Trust Program provides annual funding to every public school in Utah. Funds come from earnings on Utah's permanent State School Fund, money generated from lands held in trust for public education. Each school's elected committee, made up of parents, employees, and the principal, creates a plan to use these funds in ways that will improve academic achievement and address the school's most critical academic needs. Plans align with school goals, are approved by the committee, and submitted to the Utah State Board of Education (USBE) each year.

Board and Committee Responsibilities

As a committee member, your key responsibilities include:

- Reviewing data and identifying the school's greatest academic needs.
- Participating in the creation, review, and approval of the annual LAND Trust Plan.
- Reviewing the final report from the previous year to ensure funds were spent as planned.
- Following the committee's Rules of Order and Procedure.
- Attending and participating in meetings (often conducted via email) if on the committee.

Training Resource

 School LAND Trust Committee [Training](#): Take a minute to look at this link and let me know if you have any questions. Click on the Elected Trust Land Councils Tab.

[Training Specific for Governing Boards](#)

Support and Contact

If you ever have any questions, concerns, or would like clarification on any part of the LAND Trust process, please reach out to Janey Stoddard

SCHOOL CALENDAR - ACADEMIC YEAR 2026-2027

Total School Days : 180	Total Teacher Days: 185
Regular School Day: Monday-Friday	
SEMESTER ONE	Sept 2, 2026 – Jan 15, 2027
SEMESTER TWO	Jan 20 – June 18, 2027
Semester break: Jan 16–19 (includes MLK Day and PD)	

Address: NY2 School District Administrative Office -125 Union Avenue - Brooklyn, NY 11215 - United States	
Phone: (718) 555-4210	Fax: (718) 555-4211
Email: info@ny2schools.org	
registrar@ny2schools.org (for enrollment & records)	
Website: www.ny2schools.org	
Office Hours: Monday – Friday: 8:00 AM – 4:30 PM - Closed on weekends and national holidays	



Date	School Holidays (Academic Breaks)
Nov.25 - 27, 2026	Thanksgiving Break
Dec.21, 2026 - Jan.1, 2027	Winter-Break
Feb.15 - 19, 2027	Mid-Winter Break
Mar.29 - Apr.2, 2027	Spring Break
US National Holidays	
Sept.7, 2026	Labor Day
Oct.12, 2026	Columbus Day / Indigenous Peoples' Day
Nov.11, 2025	Veterans Day
Jan.18, 2027	Martin Luther King Jr. Day
Feb.15, 2027	Presidents' Day
May.31, 2027	Memorial Day

Date	Student Orientation
Sept.1, 2026	Student Orientation (Optional)

Date	Staff Orientation & Professional Development Days
Aug.24-28, 2026	Teacher Orientation & Setup
Nov.3, 2026	Election Day / PD
Jan.19, 2027	Mid-Year PD
Mar.12, 2027	Spring PD
June 21-22, 2027	End-of-Year PD

Date	Parent Conferences
Oct.22-23, 2026	Evening or Half-day Conferences
Mar.5, 2027	Spring Conferences

AUGUST		2026				
S	M	T	W	T	F	S
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

DECEMBER		2026				
S	M	T	W	T	F	S
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

APRIL		2027				
S	M	T	W	T	F	S
28	29	30	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	1	2

SEPTEMBER		2026				
S	M	T	W	T	F	S
28	29	30	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	1	2

JANUARY		2027				
S	M	T	W	T	F	S
29	30	31	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	1

MAY		2027				
S	M	T	W	T	F	S
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

OCTOBER		2026				
S	M	T	W	T	F	S
29	30	31	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	1

FEBRUARY		2027				
S	M	T	W	T	F	S
28	29	30	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	1	2

JUNE		2027				
S	M	T	W	T	F	S
28	29	30	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	1	2

NOVEMBER		2026				
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	1	2	3	4	5

MARCH		2027				
S	M	T	W	T	F	S
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

JULY		2027				
S	M	T	W	T	F	S
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31