



ADVANTAGE ARTS
ACADEMY

Advantage Arts Academy Board of Directors Meeting

Date: 04.28.2026

Time: 4:00PM

Anchor Location: 6171 W. 11800 S.; Herriman, UT 84096

Teleconference: <https://us02web.zoom.us/j/89687660736>

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

AGENDA

CALL TO ORDER

CONSENT ITEMS

- March 24, 2026 Board Meeting Minutes

PUBLIC COMMENT

- Literacy Curriculum (2nd public comment period)

REPORTS

- Director Report
 - Early Release Time Change & Parent Survey Results
- Finance Report

VOTING & DISCUSSION ITEMS

- 2026-2027 School LAND Trust Plan
- 2026-2027 TSSA Plan
- 2026-2027 Sex Education Committee Membership
- Literacy Curriculum
- Eide Bailly Statement of Work
- Policies
 - Review Sex Education Instruction Policy and Recent Sex Education Data

CALENDARING

- Next board meeting is June 22, 2026 at 4:30 PM.

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.

Advantage Arts Academy Board of Director's Meeting



EXECUTIVE SUMMARY

LITERACY CURRICULUM

This is the **second comment period** for the literacy curriculum. No action is needed currently.

Arc Core Knowledge Building Curriculum has provided Advantage Arts Academy with two proposals for curriculum. Please see board documents for the two proposals and pricing of the curriculum. One proposal would require an approval amount of **\$129,915** and the other an approval amount of **\$146,050**. Administration will have a recommendation to the board for which proposal works best for the schools current needs.

Action: *Public Comment Opportunity & Board Vote*

DIRECTORS REPORT

See board documentation for most up to date report.

Action: *No action needed*

FINANCE REPORT

See board documentation for most up to date report.

Action: *No action needed*

SCHOOL LAND TRUST PLAN

Each year the school receives funding through the Utah School LAND Trust Program, which distributes state School LAND Trust revenue to support improved student academic achievement. The School LAND Trust Plan outlines how resources will be used to support measurable academic growth for all students. The 2026-2027 School LAND Trust Plan is included in the board documents.

Action: *Board Vote*

TEACHER STUDENT SUCCESS ACT (TSSA) PLAN

The Teacher and Student Success Act (TSSA), established by SB 149 (2019), requires the board to adopt a Student Success Framework and annually review and approve a Teacher and Student Success Plan. The plan outlines how funds will be allocated to support student achievement and teacher effectiveness, with periodic amendments made as needed to better align spending with identified priorities, ensure effective use of funds, and address evolving school needs. The 2026-2027 Plan is included for review in board documents.

Action: *Board Vote*

SEX EDUCATION CURRICULUM COMMITTEE

The School's Board of Directors will review and approve the membership of the committee on or before August 1 each year. This committee shall be composed of parents, health professionals, school health educators, and administrators, with at least as many parent members as school employee members. Kelly Simonsen has provided the makeup of the committee in the board documents.

Action: *Board Vote*

AUDIT ENGAGEMENT LETTER (STATEMENT OF WORK)

Eide Bailly is a regional certified public accounting firm that has performed the school's audit attestation services in prior years. Such attestation services include the audited financial statements, agreed-upon procedures for student enrollment, state compliance procedures, and possibly a single audit. A single audit will be required if the school incurs more than \$1M in federal expenditures. Each year the school is required to approve the services. If approved, audit engagement letters will be provided for the board president's or Director's signature.

Action: *Board Vote, designee to sign at later date*

POLICIES

Review Sex Education Instruction Policy and Recent County Data

Every two years the Board of Directors will (a) review this policy; and (b) review data for the county in which the School is located regarding teen pregnancy, child sexual abuse, sexually transmitted diseases and sexually transmitted infections, and the number of pornography complaints or other instances reported in the School.

Action: *No action needed*



Advantage Arts Academy Board of Directors Meeting

Date: 03.24.2026

In Attendance: Suzy Mortenson, Crystal Thomas, Darren Marshall, Meche Mellor

Excused: Chris Joyce

Others in Attendance: Kelly Simonsen, Dawn Benke, Heidi Bauerle, Hannah Jones

Teleconference: <https://us02web.zoom.us/j/86394276391>

MINUTES

CALL TO ORDER Suzy Mortenson called the meeting to order at 4:03 PM.

CONSENT ITEMS

- January 20, 2026, Board Meeting & Closed Session Minutes
Crystal Thomas made a motion to approve the January 20, 2026, Board Meeting and Closed Session Minutes. Darren Marshall seconded. The motion passed unanimously. The votes were as follows: Suzy Mortenson, Aye; Crystal Thomas, Aye; Darren Marshall, Aye.

PUBLIC COMMENT

This was the second public comment opportunity for the proposed 2026-2027 Fee Schedule. There were no comments on the Fee Schedule. This was also the first public comment opportunity for the Literacy Curriculum. There were no comments made on the Literacy curriculum.

BOARD TRAINING

- Open and Public Meetings Act Training
Heidi Bauerle facilitated the Open and Public Meeting Act Training for the board. This training is required for board members annually. Board members participated in the training and discussed the requirements for Open and Public Meetings.

REPORTS

- Director Report
Kelly Simonsen reported on enrollment for the 2026-2027 school year. There are currently 358 students enrolled with 64 openings left. Universal media has played a vital role in marketing efforts for enrollment. The February attendance challenge was a success with attendance increasing over the months of January, February, and March. There has also been a significant decrease in tardiness. The 2026 talent show included different student performances including music, dance, and martial arts. Spring family paint night had a great turn out, with families who are enrolled for the next school year attending. The glow run raised nine-thousand dollars which will be put towards sound panels for the school gymnasium. After a thorough review process for a new reading literacy program the evaluation committee recommends ARC Core literacy curriculum to be implemented as the new reading curriculum. The curriculum aligns directly with USBE requirements, there is strong evidence of student growth and engagement,

supports student growth and ownership, and is flexible for arts integration. Arc Core aligns with the mission of Advantage Arts Academy. Board members will continue to evaluate the curriculum, and it will come back for public comment at the next board meeting before approval.

Meche Mellor joined the meeting at 4:18 PM.

o Finance Report

Dawn Benke reported on the financial position of the school. At this point of the fiscal year, Advantage Arts Academy is performing in line with budget expectations. Total revenue is slightly above 675 benchmarks, while expenses remain below the threshold making for a strong year-to-date net income. Total revenue is \$3.5 million representing 74% of the annual budget. Local revenue totals \$95,000 which exceeds expectations due to increased facility rentals, student lunch sales, and other miscellaneous revenue from fundraisers. State revenue is \$2.9 million, slightly higher than the guideline. Federal revenue is \$75k and in line with the budget for this time of year due to federal funds being reimbursement based. Total expenses are \$2.9 million or 65% of the annual budget and includes the expenses for refinancing. Net income has significantly exceeded the annual budgeted net income year-to-date being at \$526,999 compared to the budgeted \$162,475. Operating has also increased by approximately \$487k.

VOTING & DISCUSSION ITEMS

o 2026-2027 Fee Schedule

There were no changes made to the 2026-2027 School Fee Schedule. Administration is making efforts to keep fees affordable for families. There were no questions or concerns from board members.

Darren Marshall made a motion to approve the 2026-2027 Fee Schedule. Meche Mellor seconded. The motion passed unanimously. The votes were as follows: Suzy Mortenson, Aye; Crystal Thomas, Aye; Darren Marshall, Aye, Meche Mellor, Aye.

o Paradigm Articulation Agreement

The board previously discussed the Paradigm Articulation Agreement and had determined at the time to ask additional questions regarding the agreement. After receiving more information from Paradigm, the board discussed the agreement again and decided at this time they will not be entering into an agreement with Paradigm. No action was taken on this item.

o Amended Administration of Medication Policy

New legislation added provisions with respect to the storage and administration of glucagon kits in schools. If a school employee becomes trained to administer a glucagon kit to a student in response to a potentially life-threatening condition resulting from abnormally low blood glucose levels, the school may make glucagon kits available to such trained employees. In addition, other legislation renamed

“epinephrine auto injectors” to ‘injectable epinephrine rescue medication”. There were no other changes made to policy.

Crystal Thomas made a motion to approve the Amended Administration of Medication Policy. Meche Mellor seconded. The motion passed unanimously. The votes were as follows: Suzy Mortenson, Aye; Crystal Thomas, Aye; Darren Marshall, Aye, Meche Mellor, Aye.

CALENDARING

The next board meeting will be held on April 28th, 2026, at 4:00 PM.

ADJOURN

AT 5:23 PM Meche Mellor made a motion to adjourn the meeting. Darren Marshall seconded. The motion passed unanimously. The votes were as follows: Suzy Mortenson, Aye; Crystal Thomas, Aye; Darren Marshall, Aye, Meche Mellor, Aye.

DRAFT

OPTION #1 - Standard Modules with Physical TGs		
ARC Core Knowledge Building Curriculum	Standard Modules with (4) Units of Study for 14 total classrooms K-6th Grade	\$63,090
ARC Core Physical Teacher's Guides	For 14 total teachers - all four units of study	\$8,320
Formative Assessment/Intervention	Foundational Skills Toolkits for K-5 & ARC Accelerator for 6th grade	\$17,505
Digital Resources & Professional Development	(5) in-person PD sessions/(5) virtual PD sessions, LLVS for (2) administrators, SchoolPace, Digital Access, and Connect	\$41,000
OPTION #1	TOTAL Year 1 Estimate	\$129,915

OPTION #2 - Standard Modules with Physical TGs, Core Texts, Decodables and Notebooks for Each Student		
ARC Core Knowledge Building Curriculum	Standard Modules with (4) Units of Study for 14 total classrooms K-6th Grade	\$63,090
ARC Core Physical Teacher's Guides	For 14 total teachers - all four units of study	\$8,320
Physical Word Study & Lab/Writer's Notebooks AND Decodable Anthologies	Each student gets a copy of each notebook	\$9,815
Additional Core Titles	Each student gets a copy of each Core text	\$6,320
Formative Assessment/Intervention	Foundational Skills Toolkits for K-5 & ARC Accelerator for 6th grade	\$17,505
Digital Resources & Professional Development	(5) in-person PD sessions/(5) virtual PD sessions, LLVS for (2) administrators, SchoolPace, Digital Access, and Connect	\$41,000
OPTION #2	TOTAL Year 1 Estimate	\$146,050



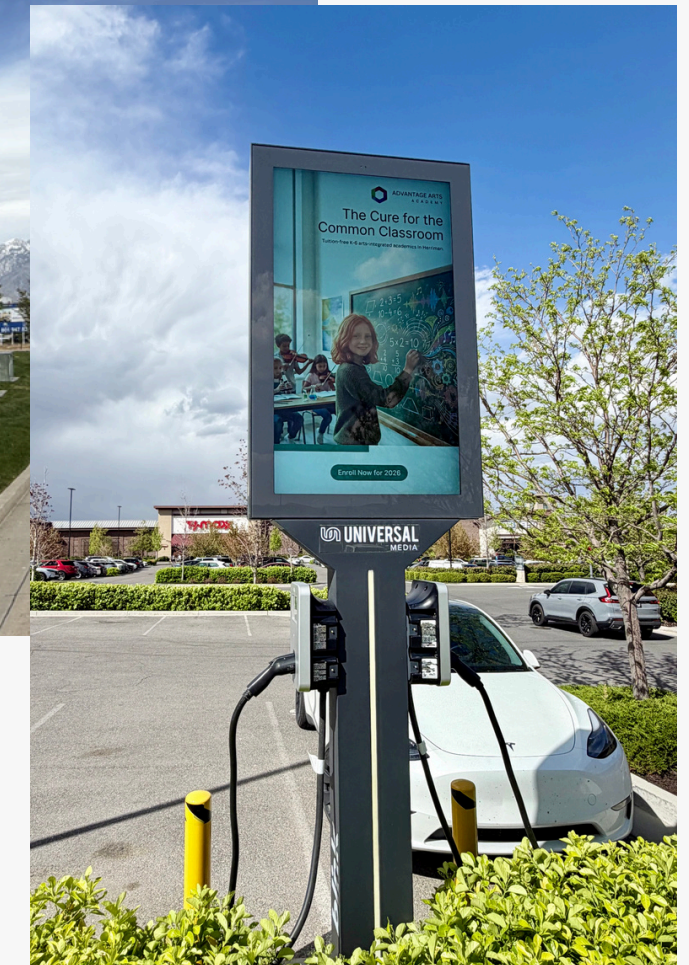
ADVANTAGE ARTS ACADEMY

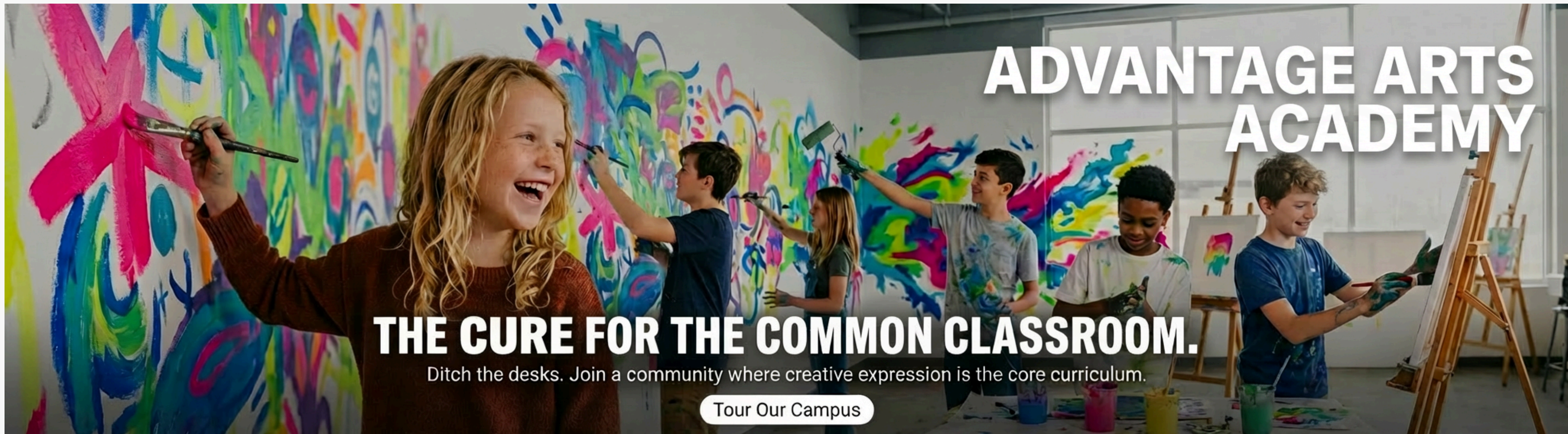
DIRECTOR'S REPORT

APRIL 28, 2026
PREPARED BY KELLY SIMONSEN

2026-2027 ENROLLMENT

	Current	Openings
Kindergarten	53	10
1st Grade	59	Waitlist (11)
2nd Grade	47	3
3rd Grade	55	5
4th Grade	47	3
5th Grade	49	1
6th Grade	45	5
TOTAL	355	27





ADVANTAGE ARTS ACADEMY

THE CURE FOR THE COMMON CLASSROOM.

Ditch the desks. Join a community where creative expression is the core curriculum.

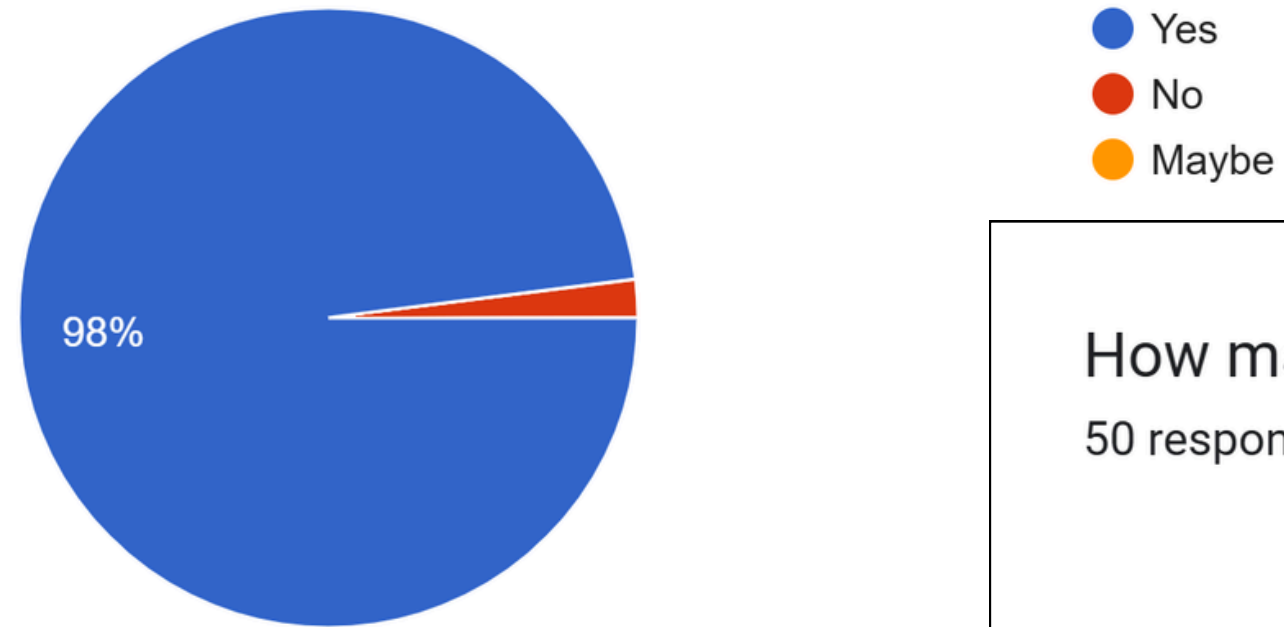
[Tour Our Campus](#)

EARLY RELEASE PARENT SURVEY DATA

EARLY RELEASE PARENT SURVEY

Is your family returning to AAA for the 26/27 school year?

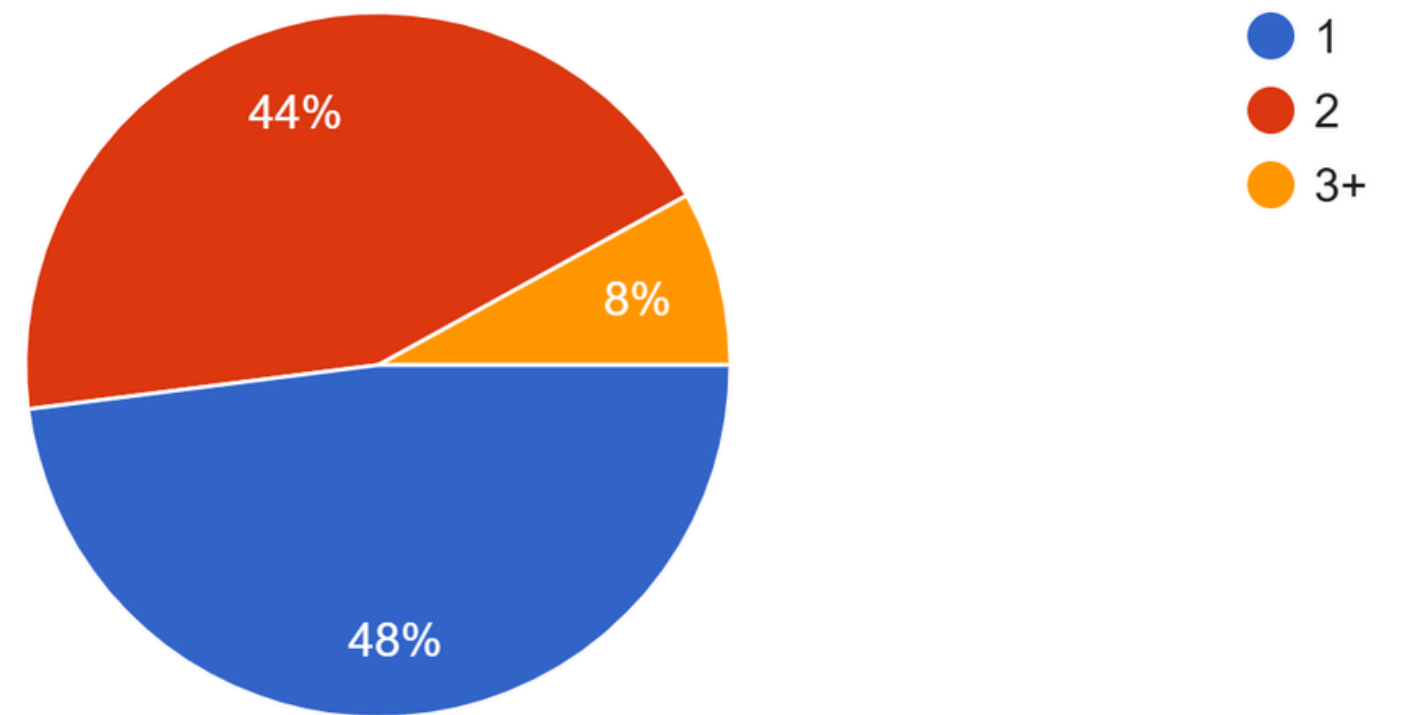
50 responses



- Yes
- No
- Maybe

How many children do you have enrolled at AAA this year?

50 responses

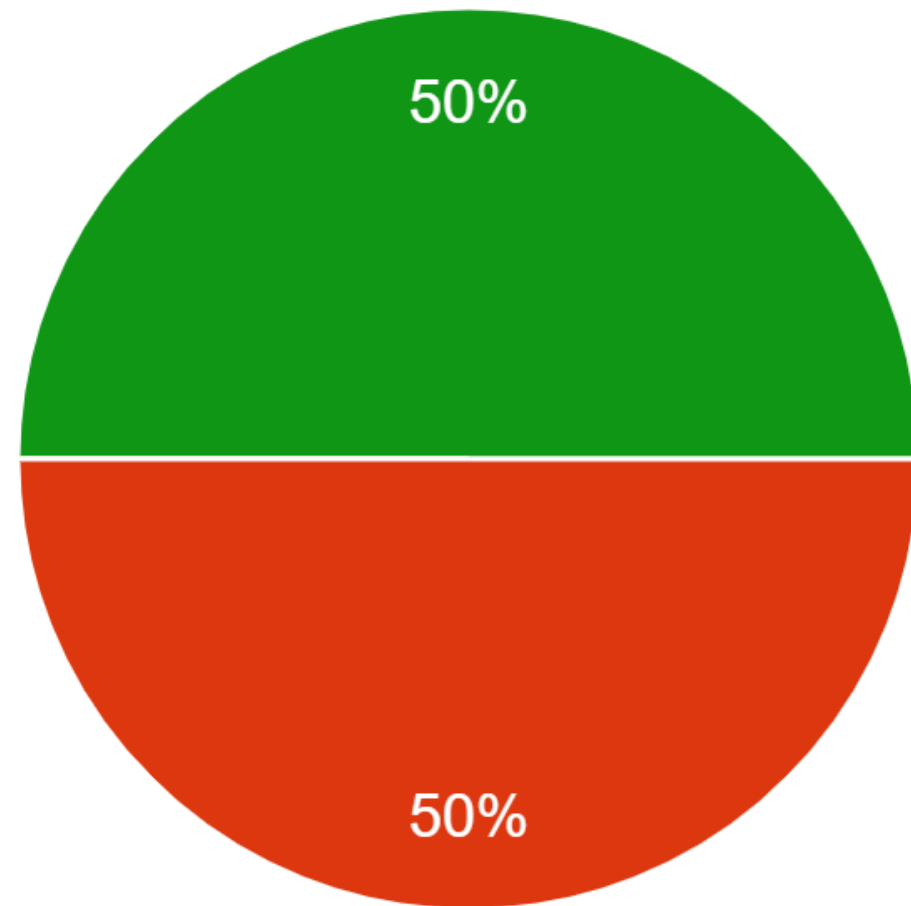


- 1
- 2
- 3+

EARLY RELEASE PARENT SURVEY

Currently, Friday early release is at 1:30 pm. If changes were considered, which would you prefer?

2 responses

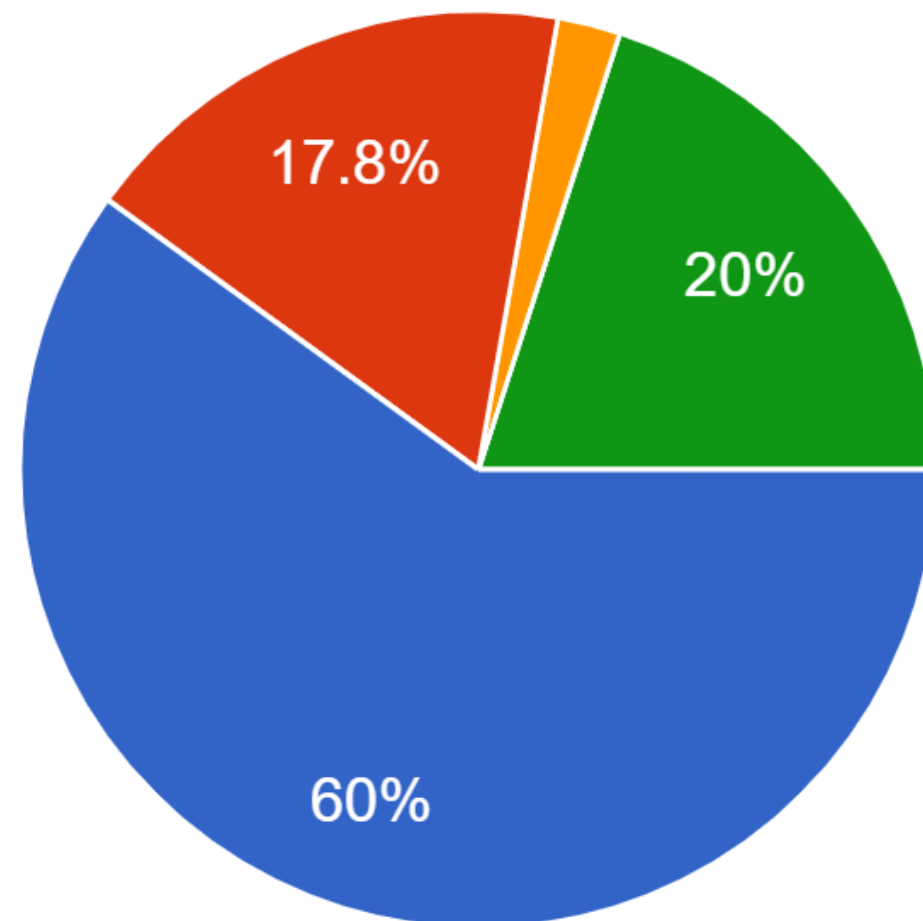


- Keep 1:30 pm Early Release
- Change to 1:00 pm Early Release
- Change to 12:30 pm Early Release
- No preference

EARLY RELEASE PARENT SURVEY

How would an earlier release time on Fridays impact your family?

45 responses

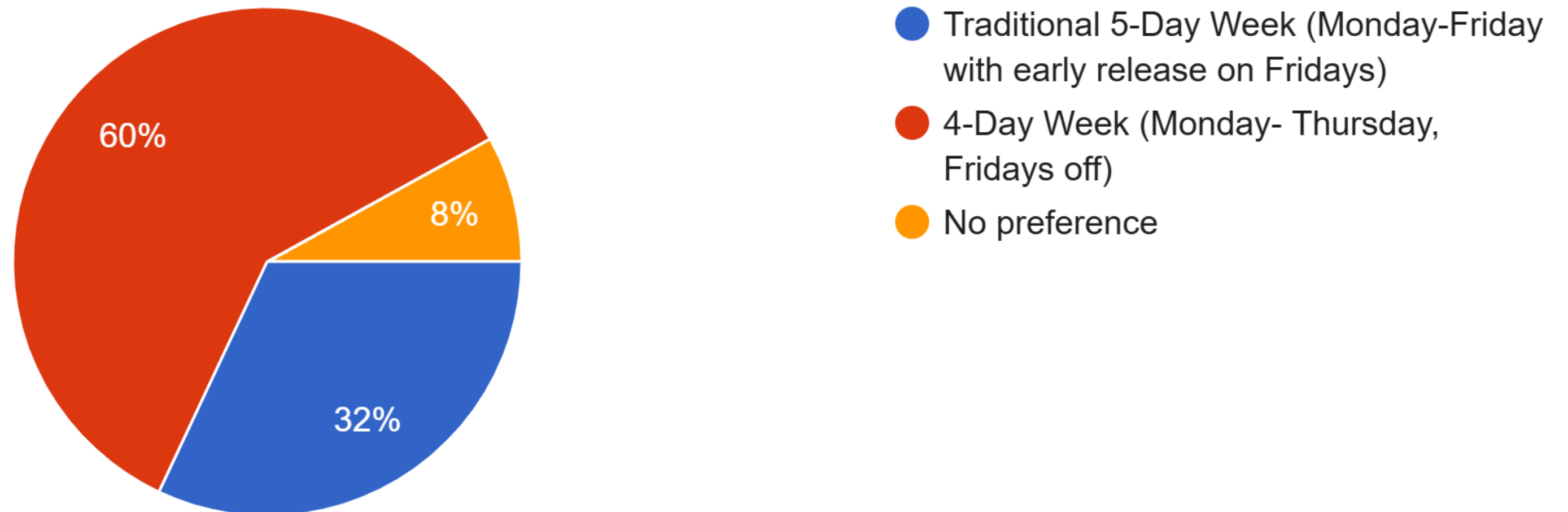


- Would be manageable
- Would create minor challenges
- Would create significant childcare challenges
- Would benefit our schedule

EARLY RELEASE PARENT SURVEY

Which schedule do you prefer for your family?

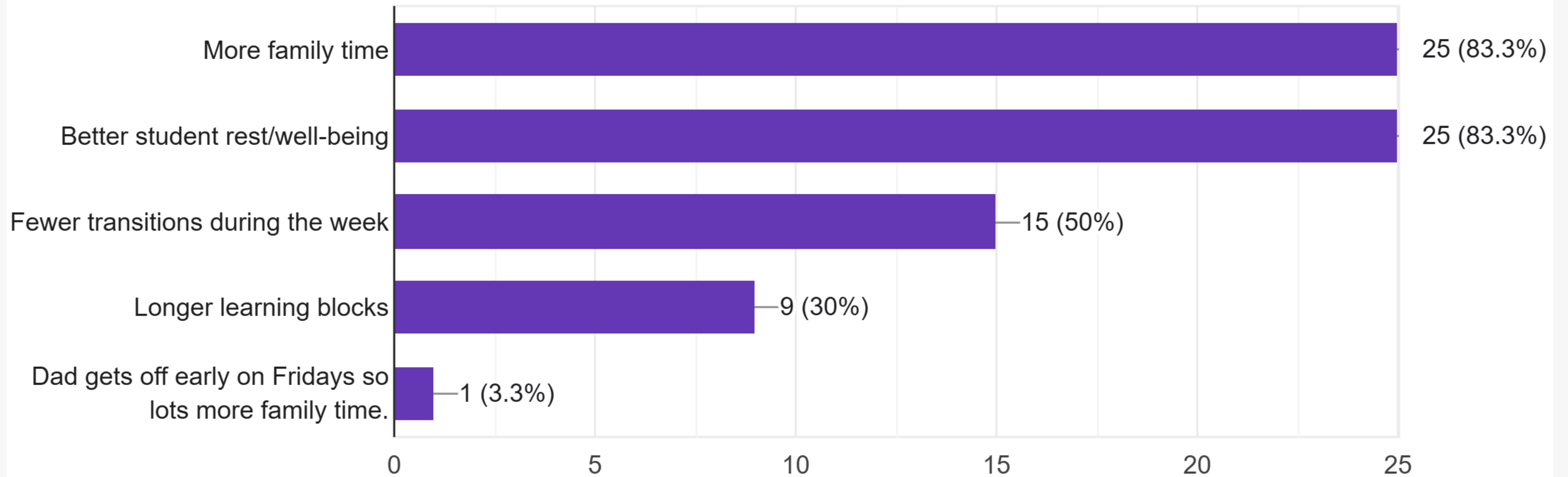
50 responses



EARLY RELEASE PARENT SURVEY

What appeals to you about a 4-day school week?

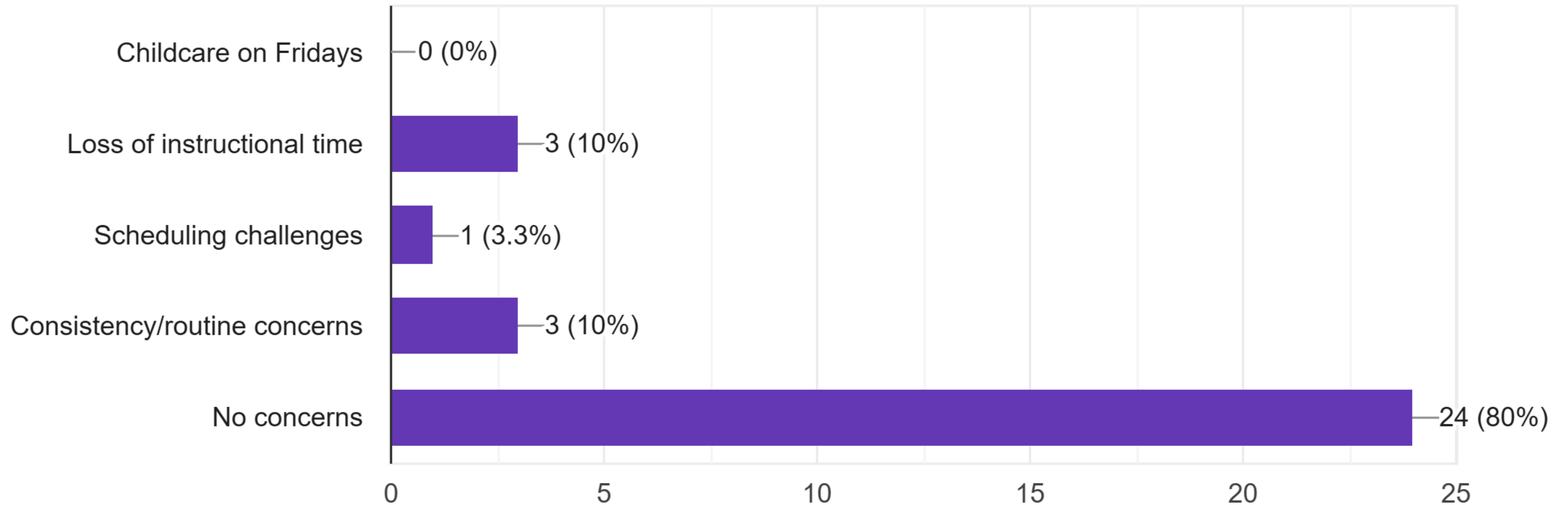
30 responses



EARLY RELEASE PARENT SURVEY

What concerns would you have about a 4-day school week?

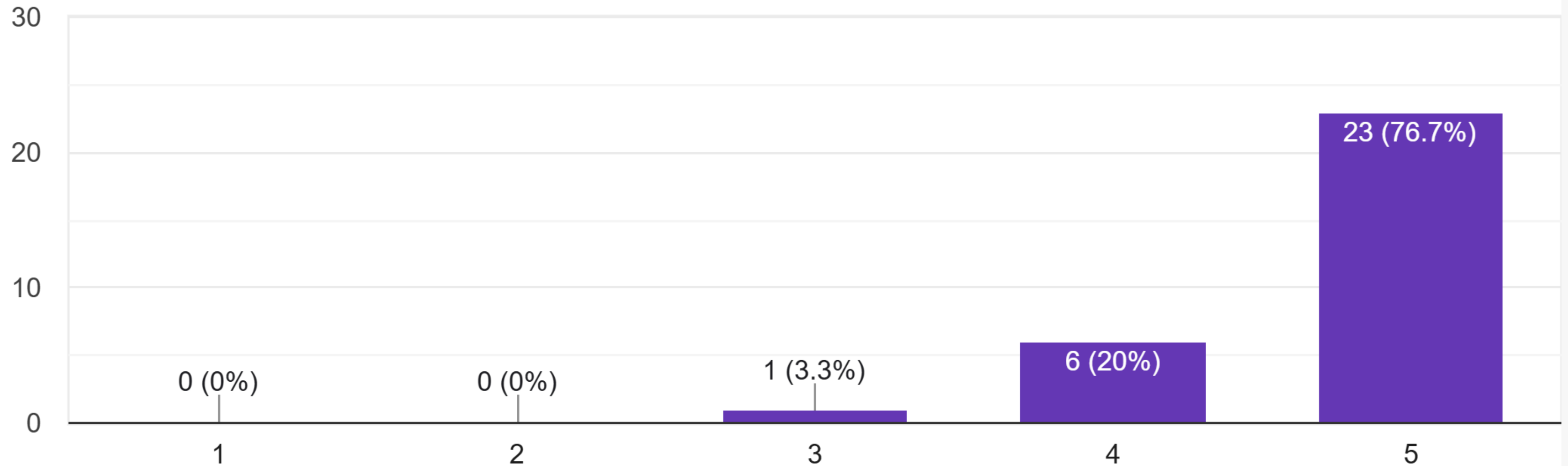
30 responses



EARLY RELEASE PARENT SURVEY

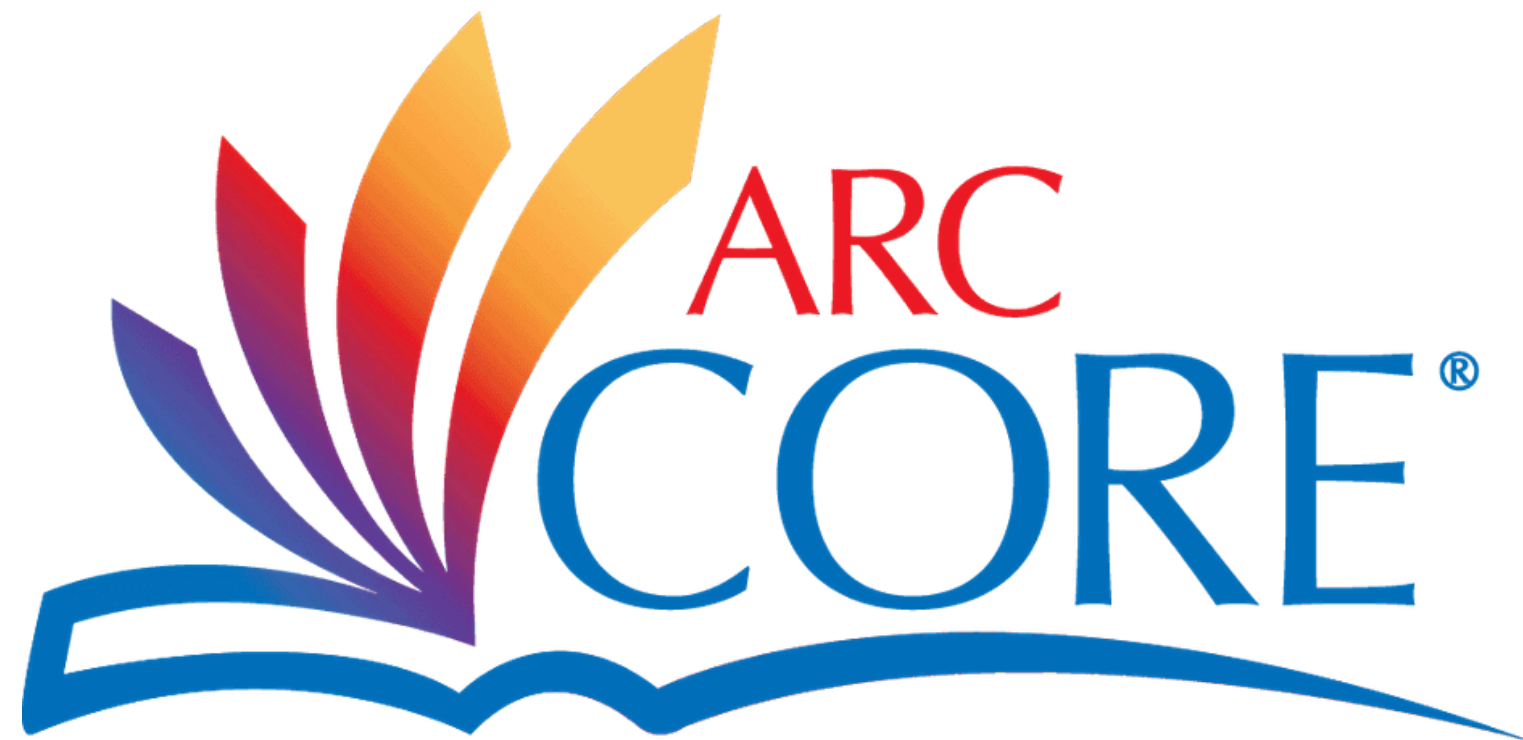
Overall, how strongly would you support a 4-day school week?

30 responses



LITERACY CURRICULUM REVIEW

LITERACY CURRICULUM RECOMMENDATION



Why We Selected ARC

- Aligns with USBE requirements
- Evidence of student growth & engagement
- Supports student choice & ownership
- Flexible for arts integration at AAA
- Meets needs of diverse learners

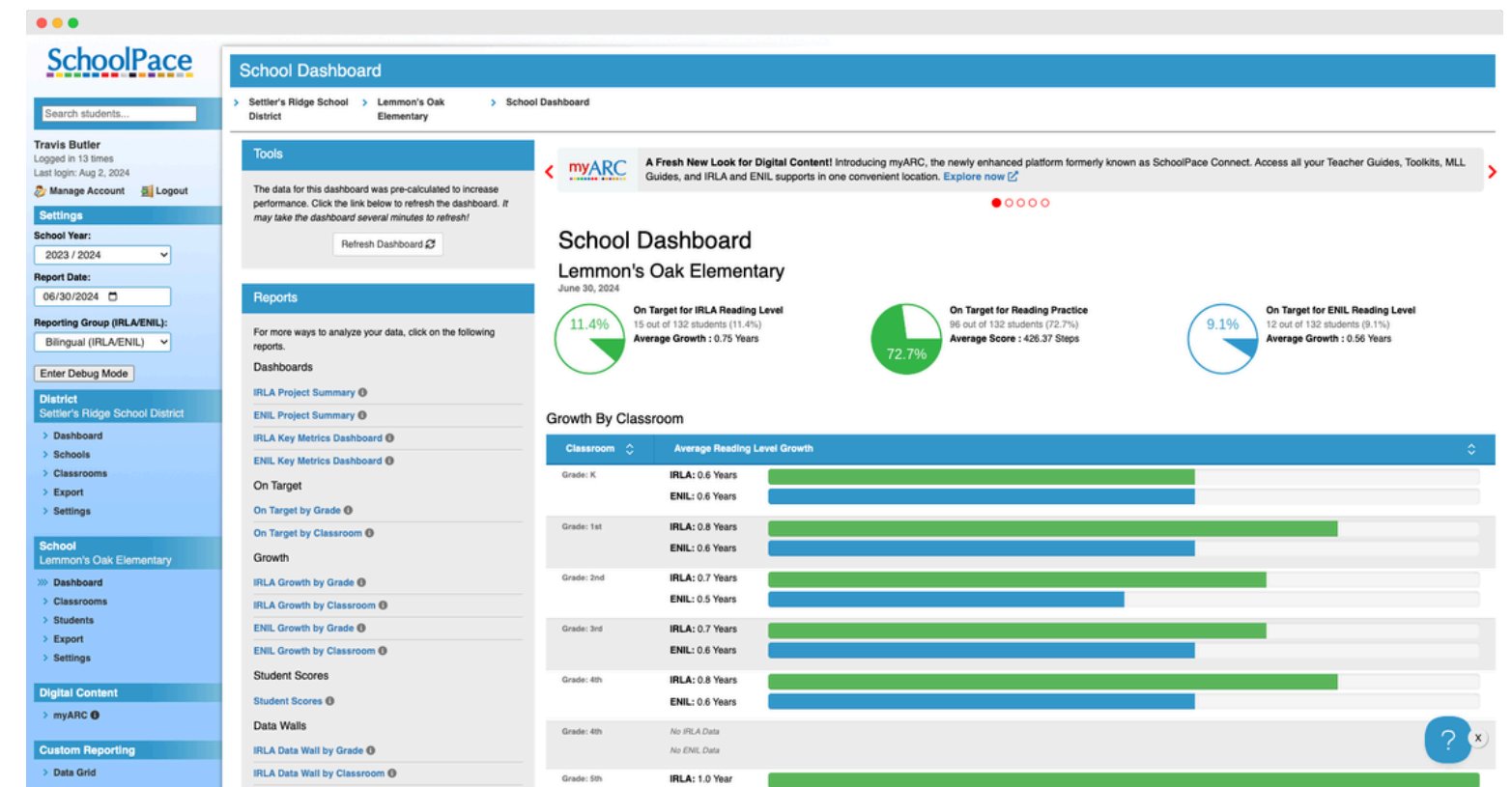


Student Impact

- Increased engagement & motivation
- Builds independent, confident readers
- Promotes discussion & deeper thinking
- Access to high-interest, diverse texts
- Strengthens reading identity

Benefits for Teachers

- Supports small group instruction
- Encourages instructional creativity
- Enables data-driven teaching
- Flexible for differentiation
- Includes training & resources

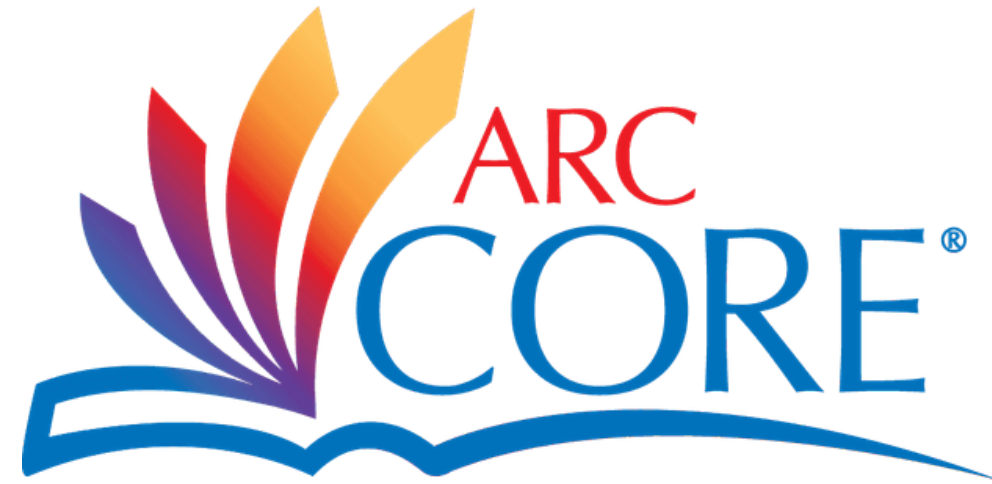


Alignment to AAA Mission

- Supports arts integration naturally
- Encourages student voice & expression
- Promotes creativity & performance
- Aligns with whole-child education



ARC Core is recommended as a strong fit for AAA, aligning with our instructional values, student engagement goals, and commitment to high-quality, arts-integrated teaching.



<https://americanreading.com/arc-core/>

Materials are available for public review.

OPTION #1 - Standard Modules with Physical TGs

ARC Core Knowledge Building Curriculum	Standard Modules with (4) Units of Study for 14 total classrooms K-6th Grade	\$63,090
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Digital Resources & Professional Development	(5) in-person PD sessions/(5) virtual PD sessions, LLVS for (2) administrators, SchoolPace, Digital Access, and Connect	\$41,000
OPTION #1	TOTAL Year 1 Estimate	\$129,915

OPTION #2 - Standard Modules with Physical TGs, Core Texts, Decodables and Notebooks for Each Student		
ARC Core Knowledge Building Curriculum	Standard Modules with (4) Units of Study for 14 total classrooms K-6th Grade	\$63,090
ARC Core Physical Teacher's Guides	For 14 total teachers - all four units of study	\$8,320
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Digital Resources & Professional Development	(5) in-person PD sessions/(5) virtual PD sessions, LLVS for (2) administrators, SchoolPace, Digital Access, and Connect	\$41,000
OPTION #2	TOTAL Year 1 Estimate	\$146,050

Advantage Arts Academy

Statement of Activities Summary (As of March 31, 2026)

Overall Financial Position

At this point of the fiscal year, Advantage Arts Academy is performing in line with budget expectations. Total revenue is slightly above 75% benchmark, while expenses remain below that threshold, resulting in a strong year-to-date net income.

Revenue

- **Total revenue** is **\$3.8 million**, representing **73% of the annual budget**
- **Local revenue** totals **\$117K (112%)**, exceeding expectations due to increased facility rentals, student lunch sales, and other miscellaneous revenue from fundraisers such as the Glow Run and Carnival.
- **State revenue** is **\$3.3 million (76%)**, tracking slightly above the guideline due to some programs being fully funded.
- **Federal revenue** is **\$114K (51%)**, which is expected. Only Food, the Rural Grant, and Title I have started to come in as they are reimbursement based.
- **Other Sources** is **\$309,040** which is loan proceeds to cover the fees associated with the refinancing of the building. These funds were not included in the budget as the refinancing details were not yet determined.

Expenses

- **Total expenses** are **\$3.3 million**, or **73% of the annual budget**, but keep in mind this included the expenses for the refinancing.
- **Instruction/Salaries (65%)** and **Employee Benefits (55%)** remain below the 75% guideline. Will see an increase once July and August are accrued.
- **Other Purchased Services** are at **88%**, as insurance has been paid for the year. Also, with increased student lunch sales, the food service management fees have also increased.
- **Property expenses** are at **107%** because the safety grant was used to make some purchases and a new firewall was installed.
- **Debt Service & Miscellaneous** expenses are at **95%**, due to the fees associated with the refinancing. The Other Sources revenue listed above will cover most of the fees. Interest and Principal are only at 55% of the budget.

Statement of Financial Position Summary (Comparison of 3/31/25 to 3/31/26)

- **Operating cash** increased by approximately **\$503K**, rising from **\$537K** to over **\$1 million**.

Advantage Arts Academy

Statement of Activities

Created on April 10, 2026

For Prior Month

Reporting Book:

ACCRUAL

As of Date:

04/10/2026

Location:

Advantage Arts Academy

	Annual	Year-to-Date	
	June 30, 2026	March 31, 2026	
	Budget	Actual	% of Budget
Net Income			
Income			
Revenue From Local Sources	104,290	116,805	112.0 %
Revenue From State Sources	4,336,665	3,309,961	76.3 %
Revenue From Federal Sources	223,584	113,722	50.9 %
Revenue from Other Sources	0	309,040	0.0 %
Total Income	4,664,539	3,849,528	82.5 %
Expenses			
Instruction/Salaries	1,938,558	1,268,739	65.4 %
Employee Benefits	451,945	249,730	55.3 %
Purchased Prof & Tech Serv	454,910	335,795	73.8 %
Purchased Property Services	143,762	84,477	58.8 %
Other Purchased Services	200,750	176,217	87.8 %
Supplies & Materials	230,668	139,314	60.4 %
Property	95,000	101,829	107.2 %
Debt Services & Miscellaneous	986,471	932,739	94.6 %
Total Expenses	4,502,064	3,288,840	73.1 %
Total Net Income	162,475	560,688	345.1 %

**Advantage Arts Academy
Statement of Financial Position
Created on April 10, 2026
For Prior Month**

Reporting Book:
As of Date:
Location:

ACCRUAL
04/10/2026
Advantage Arts Academy

	Period Ending 03/31/2026	Period Ending 03/31/2025
	Actual	Actual
Assets & Other Debits		
Current Assets		
Operating Cash	1,041,164	537,494
Accounts Receivables	326	474
Total Current Assets	<u>1,041,490</u>	<u>537,968</u>
Restricted Cash	<u>119,188</u>	<u>0</u>
Net Assets		
Fixed Assets	12,678,173	12,645,838
Depreciation	(1,070,699)	(757,351)
Total Net Assets	<u>11,607,474</u>	<u>11,888,487</u>
Total Assets & Other Debits	<u>12,768,152</u>	<u>12,426,455</u>
Liabilities & Fund Equity		
Current Liabilities	<u>36,192</u>	<u>30,164</u>
Long-Term Liabilities	<u>12,553,626</u>	<u>12,729,696</u>
Fund Balance	<u>(423,850)</u>	<u>(616,377)</u>
Net Income	<u>602,184</u>	<u>282,972</u>
Total Liabilities & Fund Equity	<u>12,768,152</u>	<u>12,426,455</u>

2026-2027 School Land Trust Plan

By the end of the 2026-2027 school year, at least 80% of students in grades K-3 will demonstrate growth in foundational literacy skills, as measured by Acadience Reading assessments.

Academic Areas

English Language Arts (Literacy)

Measurement

Student literacy progress will be measured using Acadience Reading benchmark and progress monitoring assessments. Growth will be tracked at the beginning, middle, and end of the year to ensure progress toward reading proficiency.

Action Plan Steps and Expenditures

- Hire a full-time reading interventionist to provide targeted literacy instruction for students in grades K-3, or instructional coach to support teachers in their Tier I and Tier II literacy instruction delivery and practice.
- Implement small-group and one-on-one interventions for students identified as needing additional reading support.
- Provide professional development for teachers on effective literacy instruction and intervention strategies.
- Monitor student progress using Acadience Reading assessments and adjust instruction as needed.
- The salary for the full-time Title I reading interventionist or instructional coach will be funded using Trust LAND monies.

Digital Citizenship/Safety Principles Component

NO

Estimated Distribution of Funds for 2025-2026

\$69,617.17

Carryover from 2023-2024 and 2024-2025

\$0

Funding Changes

If Advantage Arts receives more funding than the original estimate of \$69,617.17, the additional funding will also go towards the salary of additional staff working to close learning gaps.

Publicity

School Website

Council Plan Approval

Number Approved: 5
Number Not Approved: 0
Number Absent: 2
Date: 4/21/2026

Teacher and Student Success Plan

School Year: 2026 – 2027

School: Advantage Arts Academy

Date Board Student Success Framework Approved: 6-1-2020

Date Teacher and Student Success Plan Approved:

General Information – In accordance with the Student Success Framework approved by the Board, the school’s administration will create a Teacher and Student Success Plan designed to improve the school’s performance under the state’s accountability system (SBE staff have indicated that this means achieving at least a 1% increase from the previous year’s overall score). The Plan’s goals may align with the goals shown on the School Land Trust Plan. Schools must include at least one goal in the plan. Schools must solicit input on developing the plan from administrators, school level educators, parents, and the School Land Trust council and may solicit input from students, support professionals, or other community stakeholders. The Plan must be submitted to the school’s Board for approval. The Board will annually review the Plan submitted and use its best efforts to complete the approval process by June 30 each year. The School Land Trust council will select a component of the approved plan to address within the School Land Trust Plan.

Goals based on School Needs

1. Students at AAA in grades K-6 will increase in reading proficiency by 5 percentage points as measured by the Acadience Reading test from BOY to EOY.

Measurement

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

Action Steps

- Administration will provide teachers and/or staff with professional learning opportunities to implement data-based decision making.
- Teachers will use data to create instructional opportunities for students.
- Teachers will be monitored and observed to ensure that instruction supports achievement of goals.

Budget

40% of the TSSA fund will be used for competitive teacher salaries.

60% of the TSSA funds will be used for paraprofessionals salaries, Curriculum, and materials to support Multi-Tiered Systems of Support.

Composition of the Sex Education Curriculum Materials Review Committee at Advantage Arts Academy

Date: April 21, 2026

Prepared by: Kelly Simonsen, Director

In accordance with Utah Administrative Rule R277-474, Advantage Arts Academy is required to establish a Curriculum Materials Review Committee to oversee sex education and maturation instruction. This committee ensures that all instructional materials and presentations comply with state laws and educational standards.

Committee Composition

Per Utah Administrative Rule R277-474-5(4)(b), the Curriculum Materials Review Committee must include:

- **Parents:** At least as many parent members as school employee members.
- **Health Professionals:** Licensed individuals with expertise in health-related fields.
- **School Health Educators:** Educators responsible for health instruction within the school.
- **Administrators:** School or district-level administrative personnel.

All committee members are appointed and reviewed annually by the school's governing board on or before August 1. The committee is required to meet regularly, select officers, and adhere to the Utah Open and Public Meetings Act.

Current Committee Members

As of the 2025–2026 academic year, the committee comprises:

- **3 Parent Representatives**
- **3 School Employees/Administrators:**
 - Director
 - School Counselor
 - Teacher

This composition ensures compliance with the requirement that parent members equal or exceed the number of school employee members.

Committee Responsibilities

The committee's primary responsibilities include:

1. Review and Approval:

- Evaluating all sex education and maturation instructional materials, including guest speaker content, to ensure they are medically accurate and align with state guidelines.

2. Compliance Monitoring:

- Ensuring that instruction emphasizes abstinence before marriage and fidelity after marriage, as mandated by Utah Code §53G-10-402.
- Prohibiting content that discusses the intricacies of intercourse, sexual stimulation, or the advocacy of contraceptive methods.

3. Parental Involvement:

- Facilitating parental review of curriculum materials.
- Ensuring that no student participates in sex education instruction without prior written parental consent.

4. Record Keeping:

- Maintaining records of committee meetings, decisions, and any parental or community complaints, as required by state regulations.

Conclusion

Advantage Arts Academy's Curriculum Materials Review Committee is duly constituted in compliance with Utah Administrative Rule R277-474. The committee's diverse membership and adherence to state guidelines ensure that sex education instruction is delivered responsibly, with respect for parental rights and student well-being

For any further details or questions regarding the committee's activities, please contact Kelly Simonsen at (801) 878-8622.

[Date]

[Client#]

Board of Directors

Client Name

Street Address

City, State Zip

This document constitutes a statement of work ("SOW") under the most recently executed Master Services Agreement ("MSA"), made by and between Eide Bailly LLP ("Eide Bailly", "we," "us," and "our") and [INSERT CLIENT NAME] ("Client," "you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services Eide Bailly will provide for the entity as of and for the year ended June 30, 2025.

Ken Jeppesen is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Scope of Audit Services

Audit of the Financial Statements

We will audit the financial statements of governmental activities, business-type activities, aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements. The RSI will be subjected to certain limited procedures, but will not be audited.

If presented, we will also evaluate and report on the presentation of supplementary information other than RSI accompanying the financial statements in relation to the financial statements as a whole.

Audit of Major Program Compliance

In addition, we will audit the entity's compliance over major federal award programs, as necessary.

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards (SEFA) to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of

expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Audit Objectives

Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that certain information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. We will not express an opinion or provide any form of assurance on the RSI.

Supplementary Information other than RSI

Supplementary information other than RSI will accompany [Client]'s basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

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

Auditor Responsibilities, Procedures, and Limitations

We will conduct our audit in accordance with GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of the system of internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards* of the Comptroller General of the United States of America and/or state or regulatory audit requirements. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

Audit of Major Program Compliance

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

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

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

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

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

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

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

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management Responsibilities

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

- a. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;

- b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements;
- c. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
- d. For maintaining records that adequately identify the source and application of funds for federally funded activities;
- e. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance requirements;
- f. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
- g. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
- h. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
- i. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
- j. For taking prompt action when instances of noncompliance are identified;
- k. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
- l. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
- m. For submitting the reporting package and data collection form to the appropriate parties;
- n. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
- o. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, including the disclosures, such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit;
 - iii. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence;
- p. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- q. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
- r. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- s. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.
- t. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials; and

- u. For the accuracy and completeness of all information provided.
- v. If applicable, for including the auditor's report in any document containing financial statements that indicates that such financial statements have been audited by us, including:
 - i. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - ii. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.

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

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

Management agrees they are responsible for the distribution of reports issued in conjunction with this engagement to those charged with governance, entity officials, oversight bodies, or other organizations requiring audits, as applicable.

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

Responsibilities and Limitations Related to Nonattest Services

For all nonattest services we may provide to you, management agrees to assume all management responsibilities for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

We will provide the following nonattest services:

- Prepare or assist with the preparation of your financial statements and the related notes.
- Prepare or assist in preparing the government-wide statements and conversion entries and note disclosures.
- Preparation of federal and state income tax returns
- Prepare or assist with the preparation of the schedule of expenditures for federal awards, as necessary.

- Completion of the Auditee's portion of the Data Collection Form, as necessary.

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

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities.

You are also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Reporting

We will issue a written report upon completion of our audit of your financial statements. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

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

Data Collection Form

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

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

Engagement Administration and Other Matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. Details of information we expect to need for our audit and the dates required will be provided separately.

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

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

Eide Bailly LLP has owners that are not licensed as certified public accountants as permitted under Section 5079 of the California Business Code. The nature of the services to be provided in conjunction with this engagement are such that non-licensee owners may be involved in performing our services.

Engagement Fees

Our fees are based on the amount of time required at various levels of responsibility. We estimate that our fee for the financial statement audit and state compliance procedures will be \$13,600. If a Single Audit is required, these fees will be billed separately. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date.

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

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in Professional Standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Use of Financial Statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to reissue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will reissue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to reissue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document, and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately.

If we decide to reissue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials, and we will receive a complete set of final documents.

If we decide not to reissue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

Termination

The engagement contemplated by this SOW shall terminate upon the earlier of completion of the services described herein or as described in the MSA.

Agreement

We appreciate the opportunity to provide the services described in this SOW under the MSA. This SOW and the MSA constitute the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and Eide Bailly related to audit services. Please sign, date, and return this SOW to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities. By signing this SOW, you represent and warrant that you are authorized to sign on behalf of and bind each client and any affiliate identified herein.

Sincerely,



Eide Bailly LLP

AGREED TO AND ACCEPTED:

Name: _____

Title: _____

Date: _____

Sex Education Instruction Policy

Adopted: October 2, 2017 (Human Sexuality Instruction Policy)

Revised: November 4, 2019

Reviewed: April 22, 2024

Policy

The purpose of this policy is to ensure that the Sex Education Curriculum taught at Advantage Arts Academy (the "School") is compliant with state law. The School will comply with applicable state law regarding the presentation of sex education instruction or instructional programs.

"Sex education instruction or instructional programs" means any course, unit, class, activity or presentation that provides instruction or information to students about sexual abstinence, human sexuality, human reproduction, reproductive anatomy, physiology, pregnancy, marriage, childbirth, parenthood, contraception, or HIV/AIDS, sexually transmitted diseases, or refusal skills, as defined in Utah Code § 53G-10-402. While these topics are most likely discussed in courses such as health education, health occupations, human biology, physiology, parenting, adult roles, psychology, sociology, child development, and biology, this policy applies to any course or class in which these topics are the focus of discussion.

Every two years the Board of Directors will (a) review this policy; and (b) review data for the county in which the School is located regarding teen pregnancy, child sexual abuse, sexually transmitted diseases and sexually transmitted infections, and the number of pornography complaints or other instances reported in the School.